

**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 November 21, 2022)**

Date: November 9, 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**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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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
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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

BDO CANADA LIMITED (“**BDO**”), in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**” or “**Eagle Travel**”), 1393382 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (collectively, the “**Debtors**”), will make a motion to a judge presiding over the Commercial List on November 21,

2022, at 12:00 p.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

THE MOTION IS FOR

- (a) an order approving:
 - (i) the First Report of the Receiver dated October 4, 2019 (the “**First Report**”) and the activities of the Receiver described therein;
 - (ii) the Second Report of the Receiver dated October 11, 2019 (the “**Second Report**”) and the activities of the Receiver described therein;
 - (iii) the Third Report of the Receiver dated October 18, 2019 (the “**Third Report**”) and the activities of the Receiver described therein;
 - (iv) the Fourth Report of the Receiver dated November 11, 2019 (the “**Fourth Report**”) and the activities of the Receiver described therein;

- (v) the Fifth Report of the Receiver dated November 26, 2019 (the “**Fifth Report**”) and the activities of the Receiver described therein;
- (vi) the Sixth Report of the Receiver dated April 7, 2020 (the “**Sixth Report**”) and the activities of the Receiver described therein;
- (vii) the Seventh Report of the Receiver dated May 8, 2020 (the “**Seventh Report**”) and the activities of the Receiver described therein;
- (viii) the Eighth Report of the Receiver dated July 21, 2020 (the “**Eighth Report**”) and the activities of the Receiver described therein;
- (ix) the Tenth Report of the Receiver dated March 9, 2021 (the “**Tenth Report**”) and the activities of the Receiver described therein;
- (x) the Eleventh Report of the Receiver dated October 4, 2021 (the “**Eleventh Report**”) and the activities of the Receiver described therein;
- (xi) the Twelfth Report of the Receiver dated May 4, 2022 (the “**Twelfth Report**”) and the activities of the Receiver described therein;
- (xii) the Thirteenth Report of the Receiver dated November 9, 2022 (the “**Thirteenth Report**”) and the activities of the Receiver described therein;
- (xiii) the fees and disbursements of the Receiver and the Receiver’s Counsel, as detailed in the affidavit of Christopher J. Mazur sworn September 12, 2022 (the “**Mazur Affidavit**”), and the affidavit of Steven L. Graff sworn September 13, 2022 (the “**Graff Affidavit**”);

- (xiv) the Receiver's interim statement of receipts and disbursements for the period September 30, 2019 to November 7, 2022; and
 - (xv) an interim and future distributions of funds to the Canadian International Bank of Commerce ("**CIBC**") as the senior secured creditor.
- (b) an order addressing certain matters relating to the administration of the Receiver's collection plan, as follows:
- (i) directing that an Application to Register Court Order be deleted from title to the property located at 43 Arctic Fox Crescent, Mississauga, Ontario;
 - (ii) setting aside the default judgment against a misnamed judgment debtor, Town Transport Ltd., and granting judgment against the correct party, Town Transportation Ltd., which was properly served;
 - (iii) correcting the legal names of certain Defaulting Subject Customers, 9268-5882 Quebec Inc. dba JVM Transport and 6002676 Canada Inc. o/a On-Time Transport, which were incorrectly named within their respective default judgments;
 - (iv) directing that the disputed claims of certain Defaulting Subject Customers represented by RSG Law be adjudicated by the Claims Officer without prejudice to the default judgments entered against those debtors, and compelling said Defaulting Subject Customers to deliver notices of dispute within 30 days, failing which the Receiver shall be entitled to enforce the default judgments already issued against those Defaulting Subject Customers; and

- (v) enforcing the settlement reached between the Receiver and Najinder Transport Inc.
- (c) such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE

- (a) the facts set out in the Thirteenth Report and the exhibits thereto;
- (b) Rule 49 of the *Rules of Civil Procedure*;
- (c) Rule 57.03 of the *Rules of Civil Procedure*; and
- (d) such further and other grounds as the lawyers may advise.

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

- (a) the Thirteenth Report of the Receiver, and the appendices thereto, including the Mazur Affidavit and the Graff Affidavit; and
- (b) such further and other evidence as the lawyers may advise and this Honourable Court may permit.

November 9, 2022

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

TO: **ATTACHED SERVICE LIST**

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

NOTICE OF MOTION

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TAB 2

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 243126A4 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

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

November 9, 2022

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1.1 Introduction

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

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

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

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

1.2 Purpose of this Report

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

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

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

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

1.3 Reliance on Information, Interpretation and Publication of Materials

1.3.1 In preparing this Thirteenth Report, the Receiver has relied upon the Debtors' books and records that the Receiver located, unaudited and draft financial information available, certain financial information obtained from third parties, and discussions with various individuals (collectively, the "**Information**"). The Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

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

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

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

2.0 RECEIVER'S ACTIVITIES

2.1 Background of Court Reports and Orders issued to date

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.1.20 The Receiver filed its ninth report dated October 30, 2020 with the Court (the “**Ninth Report**”) seeking to, among other matters, amend and restate the Appointment Order to empower and authorize, but not obligate, the Receiver to make an assignment in bankruptcy on behalf of any or all of the Debtors.

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

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

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

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

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

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

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

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

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

2.2 Prior Efforts to Approve Court Reports

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

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

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

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

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

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

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

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

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

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

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

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

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

2.3.3 Additionally, the Receiver has:

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

2.4 Mortgages on 43 Arctic Fox and 66 Citadel

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

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

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

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

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

2.5 2612550 Ontario Limited

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

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

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

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

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

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

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

3.1 Fleet Card Business

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

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

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

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

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

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

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

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

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

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

3.2 Receiver’s Claims

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

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

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

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

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

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

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

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

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

3.3 Undefended Claims

First Omnibus Default Judgment Order

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

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

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

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

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

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

Second Omnibus Default Judgment Order

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

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

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

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

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

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

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

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

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

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

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

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

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

3.4 Settled Claims

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

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

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

3.5 Disputed Claims

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

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

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

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

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

3.6 Enforcement Efforts

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

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

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

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

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

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

3.7 Disputed Default Judgments

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

3.8 RSG Law Customer Accounts

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

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

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

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

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

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

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

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

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

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

3.9 Town Transport Ltd.

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

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

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

3.10 Town Transportation Ltd.

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

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

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

- Review of Town Transportation Ltd.’s website, which uses “Town Transport” and “Town Transportation” interchangeably; and

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

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

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

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

3.11 Correcting Misnomers in Default Judgments

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

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

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

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

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

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

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

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

3.12 Najinder Transport Inc.

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

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

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

4.0 INTERIM STATEMENT OF RECEIPTS & DISBURSEMENTS

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

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

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

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

5.0 RECEIVER'S AND ITS COUNSEL'S ACCOUNTS

5.1 Receiver's and Counsel's Accounts

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

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

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

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

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

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

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

5.2 Fee Allocation

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

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

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

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

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

6.1 Funds available for distribution

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

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

6.2 CIBC

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

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

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

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

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

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

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

6.3 Employee Claims

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

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

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

6.4 Government Accounts - Canada Revenue Agency Source Deductions

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

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

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

6.5 Government Accounts - Canada Revenue Agency HST

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

6.6 Customer Garnishments

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

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

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

6.7 Proposed Distributions

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

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

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

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

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

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

7.1 Recommendations:

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

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

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

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



Per: Christopher J. Mazur, CIRP, LIT
Senior Vice President

APPENDIX A
APPOINTMENT ORDER DATED SEPTEMBER 30, 2019

See attached.

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

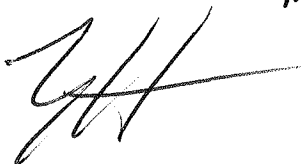
of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (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~~;

^{\$1,000,000} and



- (m) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- (n) and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required;
- (o) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (p) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (s) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;

- (t) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (u) to provide copies of any materials that Grant Thornton Limited requests, and which the Receiver believes, acting reasonably, the Grant Thornton requires, which may be of assistance or required as part of Grant Thornton's engagement by the Plaintiff to conduct a forensic investigation. Materials shall include but shall not be limited to electronic records or information contained therein.
- (v) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. THIS COURT ORDERS that all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property out of the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

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

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

OBLIGATIONS OF THE DEBTORS AND OTHERS

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

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

without prior written instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

13. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

15. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current

telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

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

PIPEDA

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

19. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental**

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

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

FUNDING OF THE RECEIVERSHIP

24. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$2,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

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

for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

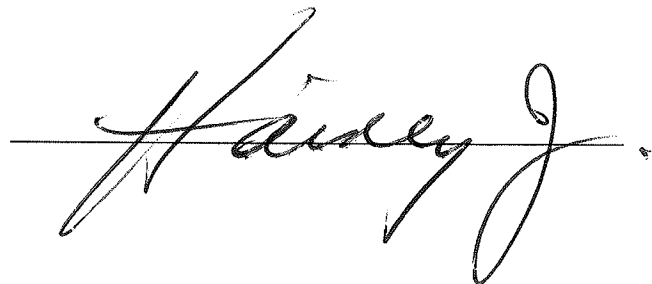
35. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

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

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

SEP 30 2019

PER / PAR:



Schedule "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the

Bankruptcy and Insolvency Act, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

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

Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the ____ day of _____, 20__.

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

Per:

Name:

Title:

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.
Defendants

CV-19-00628293-CJCL
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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Email: jkras@litigate.com

Lawyers for the Plaintiff

APPENDIX B
LISTING OF THE RECEIVERSHIP PARTIES

See attached.

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

50133945.1

APPENDIX C
NAJINDER TRANSPORT INC. SETTLEMENT DOCUMENTS

See attached.

Adam West

From: Olivio Fatigati <olivio@fatigatilaw.com>
Sent: May 5, 2022 11:53 AM
To: Adam West
Subject: RE: Najinder Transport

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

Hello Adam
Najinder is accepting the offer and will sign release. I will have him come in and execute as soon as I receive it.
Thanks
Olivio

Olivio Fatigati, Barrister & Solicitor

On May 5, 2022 11:26 a.m., Adam West <awest@airdberlis.com> wrote:

Hi Olivio,

Thank you for the update. Can you confirm if your client is accepting the Receiver's offer, i.e. refund of \$1,990.19 in exchange for a release by your client?

Sincerely,

Adam

Adam West
Aird & Berlis LLP

T 647.426.2309
E awest@airdberlis.com

This email is intended only for the individual or entity named in the message. Please let us know if you have received this email in error.
If you did receive this email in error, the information in this email may be confidential and must not be disclosed to anyone.

From: Law Office of Olivio Fatigati <olivio@fatigatilaw.com>
Sent: April 29, 2022 5:06 PM
To: Adam West <awest@airdberlis.com>
Subject: RE: Najinder Transport

Good Afternoon Adam,

Well depending how one looks at this, it should be great news. I will let my client know will explain that as debt has been fully paid., As the time has passed for any objections, there really isn't much recourse left for alleged overpayment etc..

I thank you for your review of the matter.

Stay well,

Olivio

Sent from [Mail](#) for Windows

From: [Adam West](#)
Sent: April 14, 2022 12:37 PM
To: [Olivio Fatigati](#)
Cc: [Simon Dugas](#)
Subject: RE: Najinder Transport

Without Prejudice

Hi Olivio,

Now that you have been retained, I have looked into the matter more closely.

Based on my review of the file, the judgment against Najinder dated October 7, 2021 was for \$59,642.84. On December 9, 2021 a notice of garnishment for \$61,633.03 (this amount accounts for the post-judgment interest

accrued between when the judgment was issued and the notice of garnishment was filed) was filed. The garnishment was satisfied in full on December 13, 2021.

As a result, there is no need to suspend the garnishment or agree to a payment plan. Further, normally in these situations, the Receiver would consider the matter closed. That said, in an effort to reach a final resolution for the matter, the Receiver is willing to refund the difference between the judgment and amount garnished from Najinder's bank account (i.e. \$1,990.19) in exchange for Najinder agreeing to a final release of the matter.

Once you have had a chance to speak to your client, please advise if this is a suitable resolution for it.

If you have any questions, please let me know.

Sincerely,

Adam

Adam West
Aird & Berlis LLP

T 647.426.2309

E awest@airdberlis.com

This email is intended only for the individual or entity named in the message. Please let us know if you have received this email in error. If you did receive this email in error, the information in this email may be confidential and must not be disclosed to anyone.

From: Olivio Fatigati <olivio@fatigatilaw.com>

Sent: April 9, 2022 8:42 AM

To: Adam West <awest@airdberlis.com>

Subject: Najinder Transport

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

Without Prejudice

Good Morning Adam

I have now been officially retained by Mr. Garcha and have been given instruction to enter into negotiations for settlement purposes of a repayment schedule and for receipt of documents specific to Najinder Transport.

I would also ask at what stage of the repayment of the judgment my client is at this point as it is relevant to the following discussions below.

I wish to confirm a suspension of garnishment is pending settlement payments being made has been proposed by the Plaintiff in exchange for a satisfactory settlement payment with a payment plan agreed upon by the parties.

Thank you and stay well,

Olivio

--

Olivio Fatigati, B.A., LL.B., LL.M.
Barrister & Solicitor
314 Main Street, Schomberg, Ontario,
L0G 1T0, P.O.Box 263
(905)939-4004

If you have received this email in error, please disregard, notify sender and once notified, destroy.

This email is private and confidential and meant only for the intended source.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

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

Claimant

and

NAJINDER TRANSPORT INC.

Respondent

SETTLEMENT AGREEMENT AND RELEASE

WHEREAS 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 (“**Eagle Fleet**”) issued a claim (the “**Receiver’s Claim**”) against Najinder Transport Inc. (the “**Subject Customer**”) pursuant to the Order of the Honourable Justice Hailey dated August 4, 2020;

AND WHEREAS the Receiver obtained a default judgment (the “**Default Judgment**”) against the Subject Customer in the amount of CAD\$59,642.84 (the “**Claim Amount**”);

NOW THEREFORE in consideration of the payment of FIFTY-NINE THOUSAND SIX HUNDRED AND FORTY-TWO DOLLARS and EIGHTY-FOUR CENTS (CAD\$59,642.84) (the “**Settlement Amount**”) from the Subject Customer to the Receiver, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Receiver and the Subject Customer hereby agree as follows:

1. the Receiver will forbear from enforcement of the Default Judgment against the Subject Customer, including any garnishment of the Subject Customer’s bank accounts or otherwise, pending receipt of the Settlement Amount in full, at which time the Receiver shall terminate any Notice of Garnishment in respect of the Subject Customer and shall provide the Subject Customer with a Satisfaction Piece acknowledging that the Default Judgment has been satisfied;
2. 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; and

3. 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 Customer 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,

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

THE SETTLEMENT AMOUNT shall be paid in accordance with the payment terms set out in Schedule "A" hereto.

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

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 FOR THE SAID CONSIDERATION, it is further agreed by the Undersigned that the terms of this Settlement Agreement and Release, including the Settlement Amount, shall remain confidential as between them and shall not be disclosed by any of them to any person, corporation, group or organization whatsoever with the exception of each party's legal and financial advisors and except as may be required by applicable laws.

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 this Settlement Agreement and Release.

[SIGNATURE PAGE FOLLOWS]

Dated this day of May, 2022

**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

NAJINDER TRANSPORT INC.

Name:
Title:

I have authority to bind the corporation

SCHEDULE "A"**Payment Terms**

It is acknowledged and agreed by the Receiver and the Subject Customer that the sum of \$61,633.03 has been garnished from the Subject Customer's account with the Royal Bank of Canada located at 7 Sunny Meadow Blvd, Brampton, Ontario bearing Transit # 512 (the "**Customer's Account**").

It is acknowledged and agreed by the Receiver and the Subject Customer that \$1,990.19 will be returned to the Subject Customer by the Receiver within 30 days of the execution of this agreement.

It is acknowledged and agreed by the Receiver and Subject Customer that, if for any reason, the amount garnished from the Customer's Account was less than \$61,633.03, the Subject Customer will pay the outstanding balance within seven days of demand by the Receiver.

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

See attached.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON,
908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 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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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]



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

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

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

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

THIRD REPORT OF THE RECEIVER

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

APPENDIX E
RECEIVER'S COLLECTION PLAN ORDER DATED AUGUST 4, 2022

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) TUESDAY, THE 4TH
JUSTICE HAINEY) DAY OF AUGUST, 2020

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

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

Defendants

RECEIVER'S COLLECTION PLAN ORDER

THIS MOTION, made by BDO Canada Limited ("BDO"), in its capacity as the Court-appointed receiver (in such capacity, the "Receiver"), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza ("Eagle Travel"), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited,

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

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

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

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of this motion is hereby abridged and validated such that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
 - (a) “**Acceptance of Settlement Deadline**” means the date that is thirty (30) days from the Date of Service of the Claims Package;
 - (b) “**Appeal Period**” means the period that concludes on the fifteenth calendar day following the issuance of a Claims Decision in respect of a Receiver’s Claim by the Claims Officer;
 - (c) “**BIA**” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
 - (d) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
 - (e) “**CCA**” means an Eagle Fuel Card Credit Agreement, as described in the Eighth Report;

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

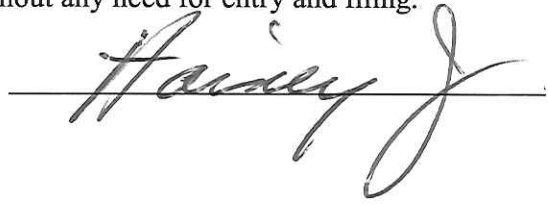
56. **THIS COURT ORDERS** that all Subject Customers are required to preserve evidence which they know or ought to know is relevant to a Receiver's Claim.

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
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Miranda Spence - LSO No. 60621M
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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
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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

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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 F
FURTHER AMENDED APPOINTMENT ORDER DATED
NOVEMBER 5, 2020***

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

THURSDAY, THE 5TH

JUSTICE HAINES)

DAY OF NOVEMBER, 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

ORDER

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

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

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

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

NOV 12 2020

PER / PAR:

NE

Hainey

SCHEDULE "A"

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

)

MONDAY, THE 30TH

JUSTICE HAINEY

)

)

DAY OF SEPTEMBER, 2019

B E T W E E N:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,
MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS
EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET
SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK
STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,
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

AMENDED ORDER

THIS MOTION made by the Plaintiff for an Order pursuant to section 243(1) of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the Courts of Justice Act, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing BDO Canada Limited receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record dated September 30, 2019 and on hearing the submissions of counsel for the applicant, counsel for BDO Canada Limited in its capacity as proposed receiver, and upon being advised that counsel for certain of the Debtors was given notice of this motion, and on reading the consent of BDO Canada Limited to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

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

- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
- (l) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
- (m) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- (n) and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required;
- (o) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (p) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (s) to make an assignment in bankruptcy on behalf of any or all of the Debtors;
- (t) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (u) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (v) to provide copies of any materials that Grant Thornton Limited requests, and which the Receiver believes, acting reasonably, the Grant Thornton requires, which may be of assistance or required as part of Grant Thornton's engagement by the Plaintiff to conduct a forensic investigation. Materials shall include but shall not be limited to electronic records or information contained therein.
- (w) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege

attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

7. THIS COURT ORDERS that all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property out of the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

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

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

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

OBLIGATIONS OF THE DEBTORS AND OTHERS

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

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

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

without prior written instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

13. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

15. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

16. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this

Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

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

PIPEDA

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

identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

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

shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

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

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

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

FUNDING OF THE RECEIVERSHIP

24. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$10,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

27. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates

evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

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

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

GENERAL

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

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

32. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

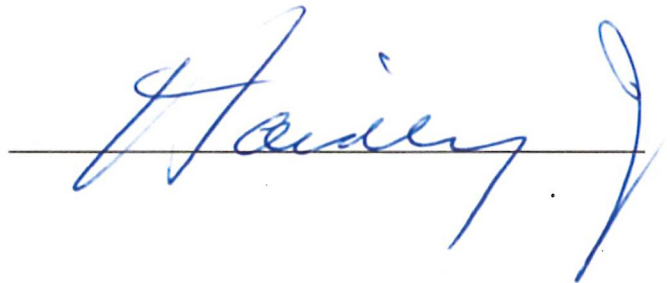
33. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized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

34. THIS COURT ORDERS that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the

Receiver from the Debtors' estates with such priority and at such time as this Court may determine.

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

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

A handwritten signature in blue ink is written over a horizontal line. The signature is cursive and appears to read "Haidley".

Schedule "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number ___-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the

Bankruptcy and Insolvency Act, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

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

Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the ____ day of _____, 20__.

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

Per:

Name:

Title:

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

AMENDED ORDER

**LENCZNER SLAGHT ROYCE
SMITH GRIFFIN LLP**

Barristers
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Lawyers for the Plaintiff

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

ORDER

AIRD & BERLIS LLP

Brookfield Place
181 Bay Street, 181 Bay Street
Toronto, ON M5J 2T9

Steven L. Graff (LSO # 31871V)

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Miranda Spence (LSO # 60621M)

Tel: (416) 865-3414

Email: mspence@airdberlis.com

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

APPENDIX G
RELEASE OF FUNDS ORDER DATED OCTOBER 7, 2021

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE 7th
)
JUSTICE KOEHNEN) DAY OF OCTOBER, 2021
)

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

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

Defendants

RELEASE OF FUNDS ORDER

THIS MOTION, made by BDO Canada Limited (“**BDO**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza (“**908**”), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario

Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (collectively, the “**Debtors**”), *ex parte*, for an order (the “**Disputed Claims Order**”) granting judgment against the Subject Customers against whom the Claims Officer has rendered decisions in favour of the Receiver was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Eleventh Report of the Receiver dated October 4, 2021 (the “**Eleventh Report**”) and on hearing the submissions of counsel for the Receiver:

INTERPRETATION

1. **THIS COURT ORDERS** that defined terms not otherwise defined herein shall have the same meanings as ascribed to them in the Receiver’s Collection Plan Order issued by the Honourable Justice Hailey in this proceeding on August 4, 2020.

JUDGMENT

2. **THIS COURT ORDERS** that all sheriffs of the Province of Ontario are to release to the Receiver any funds received in favour of the Receiver pursuant to a notice of garnishment issued in this proceeding (whether currently held or received in the future), notwithstanding any pending motions in relation to this court file.

3. **IT IS FURTHER ORDERED** that the Receiver is to hold any funds received from a sheriff of the Province of Ontario pursuant to this order, and not disburse them, for the longer of: (a) 60 days; or (b) if the relevant Subject Customer has brought a motion to set aside the applicable Default Judgment before the 60 days have elapsed, the resolution of that motion.

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



CANADIAN IMPERIAL BANK OF COMMERCE

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**

RELEASE OF FUNDS ORDER

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Tel: 416-865-3414

Email: mspence@airdberlis.com

Adam West - LSO No. 82565S

Tel 647-426-2309

Email: awest@airdberlis.com

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

APPENDIX H

RSG Law Settle Customers without Agreed Upon Payment Terms

See attached.

RSG Law Settled Customers List

Subject Customer	Default Judgment Amount	Settlement Amount
2048870 Ontario Inc.	\$23,675.18	
SBS Expedited Services Ltd.	\$169,896.41	
107017009 Canada Inc. o/a TGR-Trans	\$40,871.30	

APPENDIX I
*Receiver's Template Settlement Agreement and RSG Law
Approval of Same*

See attached.

Adam West

From: Prabhjot Badesha <prabhjot@rsglaw.ca>
Sent: October 25, 2022 3:13 PM
To: Adam West
Cc: Rajvinder Grewal; Miranda Spence; Jasmine Law
Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

WITHOUT PREJUDICE

Good afternoon Adam,

We have reviewed the draft template Settlement Agreements. We do not have any issues with them. Our only concern is when the 30-day period from which our client's/the Receiver must make payment should commence. This 30-day period should commence on the date the Settlement Agreements are provided by the Receiver.

Regards,



Prabhjot S. Badesha J.D.

Associate
T: 647.382.9407
F: 1.866.570.0633
E: prabhjot@rsglaw.ca

RSG Law
Suite 215
20 Maritime Ontario Blvd.
Brampton, ON L6S 0E7
www.rsglaw.ca

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From: Adam West <awest@airdberlis.com>
Sent: Monday, October 24, 2022 1:51 PM
To: Prabhjot Badesha <prabhjot@rsglaw.ca>
Cc: Rajvinder Grewal <raj@rsglaw.ca>; Miranda Spence <mspence@airdberlis.com>; Jasmine Law <jlaw@airdberlis.com>
Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

Without Prejudice

Hi Prabhjot,

Thanks for the update and sorry to hear you were not feeling well.

Wednesday would be great.

As forewarning, as you know, the Receiver's motion hearing that was originally scheduled for September has been moved to November 21, 2022. At this motion, it is our intent to move for orders from Justice Conway:

1. Directing that for any customer with whom the Receiver reached a settlement in principle but payment terms were not agreed to, the settlement is to be enforceable per the Receiver's original terms (i.e. payment with 30 days from initial acceptance and in accordance with the draft settlement agreement circulated last week); and
2. Directing that for any customer that has proposed a motion to set aside its default judgment but has not reached a settlement with the Receiver, the customer will have 30 days from the date of Justice Conway's order to submit its notice of dispute in accordance with the Receiver's Collection Plan Order. For customers that fail to submit a notice of dispute within 30 days, the contemplated motion will be considered abandoned and that the customer failed to act promptly as required by the test for setting aside a default judgment.

If you have any questions or concerns, please let me know.

Sincerely,

Adam

Adam West
Aird & Berlis LLP

T 647.426.2309
E awest@airdberlis.com

This email is intended only for the individual or entity named in the message. Please let us know if you have received this email in error. If you did receive this email in error, the information in this email may be confidential and must not be disclosed to anyone.

From: Prabhjot Badesha <prabhjot@rsglaw.ca>

Sent: October 24, 2022 11:46 AM

To: Adam West <awest@airdberlis.com>

Cc: Rajvinder Grewal <raj@rsglaw.ca>; Miranda Spence <mspence@airdberlis.com>; Jasmine Law <jlw@airdberlis.com>

Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

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WITHOUT PREJUDICE

Good morning Adam,

Apologies for the delay in getting back to you. I was out sick this past week. I anticipate having proposed payments terms for the settled accounts later this week, aiming for end of Wednesday.

Regards,



Prabhjot S. Badesha J.D.

Associate
T: 647.382.9407
F: 1.866.570.0633
E: prabhjot@rsglaw.ca

RSG Law
Suite 215
20 Maritime Ontario Blvd.
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From: Adam West <awest@airdberlis.com>

Sent: Thursday, October 20, 2022 10:54 AM

To: Prabhjot Badesha <prabhjot@rsglaw.ca>

Cc: Rajvinder Grewal <raj@rsglaw.ca>; Miranda Spence <mspence@airdberlis.com>; Jasmine Law <jlw@airdberlis.com>

Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

Without Prejudice

Hi Prabhjot,

As it has been a week since our last correspondence, I am checking to see if you have had a change to review the draft settlement agreements and if you have proposed payment terms for those who have agreed to settle their accounts?

Sincerely,

Adam

Adam West
Aird & Berlis LLP

T 647.426.2309

E awest@airdberlis.com

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If you did receive this email in error, the information in this email may be confidential and must not be disclosed to anyone.

From: Adam West

Sent: October 13, 2022 11:04 AM

To: Prabhjot Badesha <prabhjot@rsglaw.ca>

Cc: Rajvinder Grewal <raj@rsglaw.ca>; Miranda Spence <mspence@airdberlis.com>; Jasmine Law <jlw@airdberlis.com>

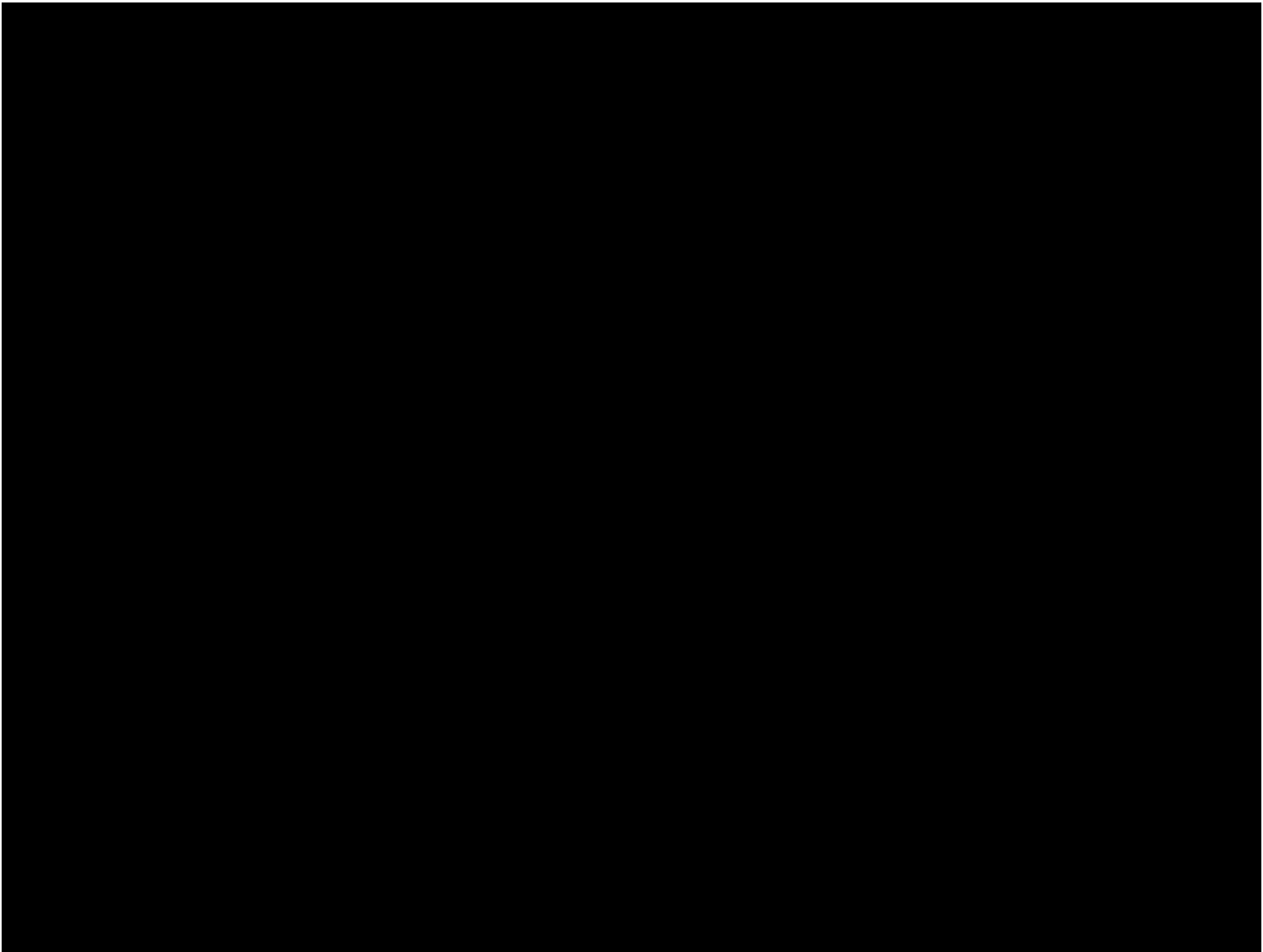
Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

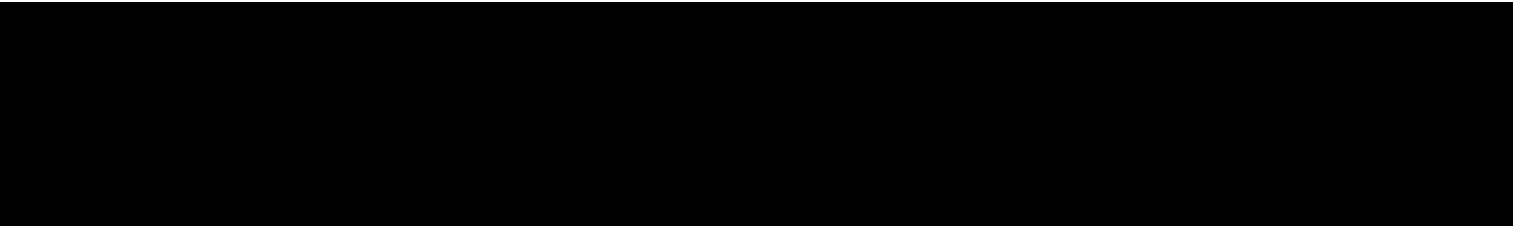
Without Prejudice

Hi Prabhjot,

Per our previous discussion, please find attached:

1. Draft template settlement agreements. There are two different agreements: (a) where the customer must still pay the settlement amount; and (b) where the Receiver will be returning garnished funds. Please review these templates and let me know if you have any issues with them.
2. The original settlement statements provided to the requested customers.





Once you have had a chance to review everything, please let me know if you have any questions or concerns.

Sincerely,

Adam

Adam West
Aird & Berlis LLP

T 647.426.2309

E awest@airdberlis.com

This email is intended only for the individual or entity named in the message. Please let us know if you have received this email in error.
If you did receive this email in error, the information in this email may be confidential and must not be disclosed to anyone.

From: Prabhjot Badesha <prabhjot@rsglaw.ca>

Sent: October 11, 2022 1:40 PM

To: Adam West <awest@airdberlis.com>; Miranda Spence <mspence@airdberlis.com>

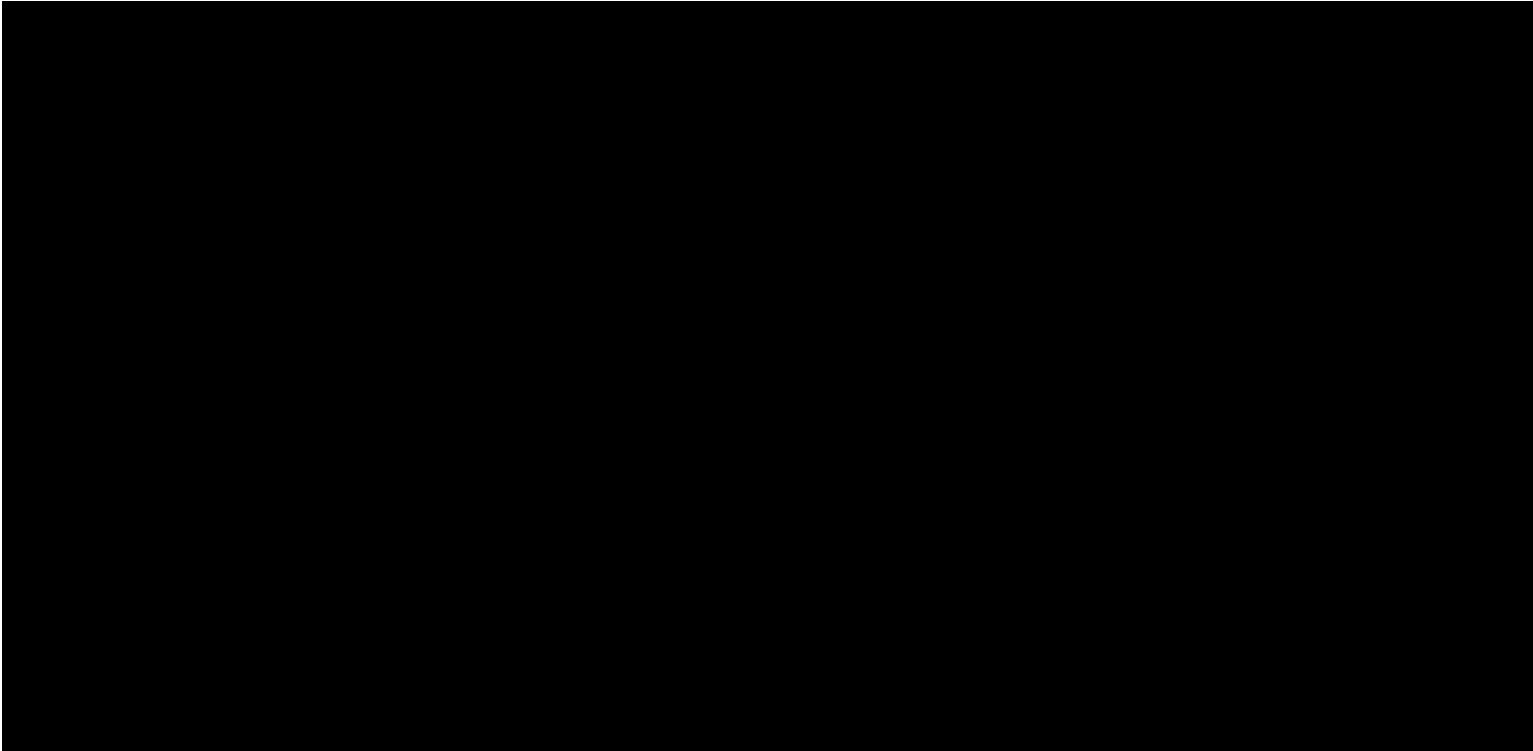
Cc: Rajvinder Grewal <raj@rsglaw.ca>

Subject: RE: Court File CV-19-006268293-00CL --- 908593 Ontario Ltd. v. 20917181 Ontario Ltd. et al.

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

Good afternoon Adam,

Further to our call today, I am providing you with an aggregate list of our client's positions:



**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

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

Claimant

and

<*>

Respondent

SETTLEMENT AGREEMENT AND RELEASE

WHEREAS 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 (“**Eagle Fleet**”) issued a claim (the “**Receiver’s Claim**”) against <*> (the “**Subject Customer**”) pursuant to the Order of the Honourable Justice Hainey dated August 4, 2020;

AND WHEREAS the Receiver obtained a default judgment (the “**Default Judgment**”) against the Subject Customer in the amount of CAD\$<*> (the “**Claim Amount**”);

NOW THEREFORE in consideration of the payment of <*> **DOLLARS** (CAD\$<*>) (the “**Settlement Amount**”) from the Subject Customer to the Receiver, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Receiver and the Subject Customer hereby agree as follows:

1. the Receiver will forbear from enforcement of the Default Judgment against the Subject Customer, including any garnishment of the Subject Customer’s bank accounts or otherwise, pending receipt of the Settlement Amount in full, at which time the Receiver shall terminate any Notice of Garnishment in respect of the Subject Customer and shall provide the Subject Customer with a Satisfaction Piece acknowledging that the Default Judgment has been satisfied;
2. 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, including <Guarantor (if applicable)> (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; and

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

THE SETTLEMENT AMOUNT <plus interest at a rate of 18% per annum (if applicable)> shall be paid in accordance with the payment terms set out in Schedule "A" hereto. If the Subject Customer defaults on any payment owing in respect of the payment terms set out in Schedule "A", and fails to cure such default as provided for herein, the Receiver shall be entitled to enforce the Default Judgment against the Subject Customer in the amount of the Claim Amount, less any payments received up until the date of the default, plus an enforcement fee of \$1,000 per default on any payment owing in respect of the payment terms set out in Schedule "A". The Subject Customer shall have seven (7) days to cure any default on any payment owing in respect of the Settlement Amount, failing which the Subject Customer hereby consents to the Receiver enforcing the Default Judgment in the amount of the Default Judgment, less any amounts paid pursuant to this Settlement Agreement.

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

THE SUBJECT CUSTOMER hereby undertakes not to suffer or permit any material adverse change in or to its assets, real and personal, tangible and intangible (the "**Assets**") or to sell, transfer, dispose of or encumber the Assets so long as the Receiver forbears from enforcement of the Default Judgment, except in the ordinary course of business for commercially reasonable purposes.

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 FOR THE SAID CONSIDERATION, it is further agreed by the Undersigned that the terms of this Settlement Agreement and Release, including the Settlement Amount, shall remain confidential as between them and shall not be disclosed by any of them to any person, corporation, group or organization whatsoever with the exception of each party's legal and financial advisors and except as may be required by applicable laws.

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 this Settlement Agreement and Release.

[SIGNATURE PAGE FOLLOWS]

Dated this day of , 2022

**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



Name:
Title:

I have authority to bind the corporation

SCHEDULE "A"**Payment Terms**

It is acknowledged and agreed by the Receiver and the Subject Customer that the sum of \$<*> garnished from the Subject Customer's account with the <*> located at <*>, Ontario bearing Transit # <*> will be retained by the Receiver. <To be used is funds less than the total settlement amount have been garnished>

It is acknowledged and agreed by the Receiver and Subject Customer that, if for any reason, the amount garnished from the Customer's Account was less than \$<*>, the Subject Customer will pay the difference between \$<*> and the actual amount garnished within seven days of demand by the Receiver.

The Subject Customer shall pay the amounts remaining in respect of the Settlement Amount owing to the Receiver, as follows:

- (a) the sum of \$<*> by <*>;
- (b) the sum of \$<*> by <*>;
- (c) the sum of \$<*> by <*>;

The installment payments listed above are inclusive of the 18% per annum interest charged on the Settlement Amount.

APPENDIX J
Town Transportation Ltd. Documents

See attached.

COMPANY PROFILE

Here when you need us...there when it counts.

Town Transportation is focused on providing complete transportation and logistics solutions for our customers. Based in **Bramptonnot**, a suburb of Toronto,**Ontario**. **Town Transportation** operates a state of the art operation. Combining the asset based trucking side of our business, with the flexibility of our non-asset based logistics divisions, allows us the ability to offer our customers more effective solutions. We are able to offer a wide variety of transportation services which include,ground expedite, truckload, partial truckload, flatbed, drop-deck flats, temp control and intermodal management.

SERVICES



The success of any transportation company is accredited to committed quality drivers and a well-managed dispatch operation. You can be assured the **Town Transportation** Team will perform to meet the unique needs of each client.

TOWN TRANSPORTATION'S MISSION



Town Transport's mission is to be one of Canadas Leading transportation service providers. We are committed to maintaining the highest level of customer care, offering competitive rates and seeking out innovation logistic solutions that maximize the use of all available cutting edge technology



town transportation

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About 766,000,000 results (0.45 seconds)

<http://www.towntransportation.ca>

Town Transport

Town Transportation is focused on providing complete transportation and logistics solutions for our customers. Based in Brampton, a suburb of Toronto ...

<https://www.towntransportation.ca/contactus>

Contact us - Towntransport

Town Transportation Ltd 3938 Cottrelle Blvd, P.O Box 80001. Brampton, ON L6P 2W7 Web:- www.Towntransportation.ca. Email:- dispatch@towntransportation.ca

<https://safer.fmcsa.dot.gov/query>

Company Snapshot TOWN TRANSPORTATION LTD

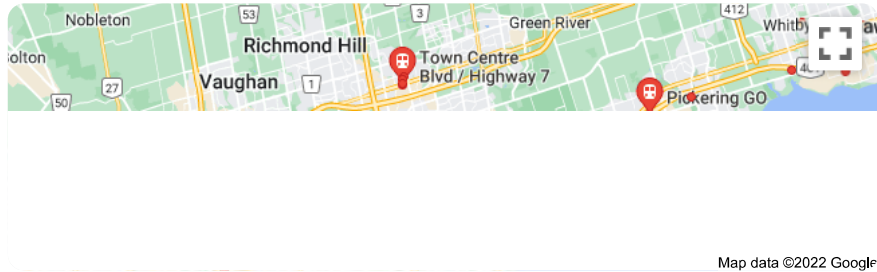
Entity Type: CARRIER ; Legal Name: TOWN TRANSPORTATION LTD ; DBA Name: ; Physical Address: 3938 COTTRELLE BLVD RPO 80001. BRAMPTON, ON L6P 2W7 ; Phone: (416)...

<https://www.yellowpages.ca/bus/Ontario/Town-Tr...>

Town Transportation Ltd - 3938 Cottrelle Blvd, Brampton, ON

Town Transportation Ltd - Brampton - phone number, website & address - ON - Bus & Coach Rental & Charter.

Places



Airport Taxi Limo Whitby
Limousine service

Scarborough Centre Bus Terminal
Bus station
Directions

Town Centre Blvd / Highway 7
Transport interchange
Directions

More places →

<https://www.ajax.ca/business-and-growth/transportat...>

Transportation Services - Town of Ajax

Transportation Services aims to provide an efficient and safe transportation network through the Town. The focus of this section includes Traffic Management ...

<https://www.ajax.ca/play-and-discover/transportation>

Transportation - Town of Ajax

Information about public transit and alternative personal transportation options. Scroll right to

[view complete table](#) Durham Region Transit (DRT) Local public

<https://www.whitby.ca> > town-hall > transportation-mast...

Transportation Master Plan Study - Town of Whitby

The Whitby **Transportation** Master Plan (TMP) study provides guidance for the creation of efficient and safe **transportation** throughout the **Town** of Whitby.

<https://www.whitby.ca> > town-hall > active-transportatio...

Active Transportation and Safe Roads Advisory Committee

The **Town** of Whitby's Active **Transportation** and Safe Roads Advisory Committee advises Council on matters related to safe roads and active **transportation**.

<https://www.quicktransportsolutions.com> > ... > Brampton

Town Transportation Ltd USDOT 1950481 - Brampton, Ontario ...

Town Transportation Ltd is a licensed and bonded freight shipping and trucking company running freight hauling business from Brampton, Ontario.

Images for town transportation

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[View all](#) →

1 2 3 4 5 6 7 8 9 10 [Next](#)

Canada | **L1P, Whitby, ON** - [Based on your past activity](#) - [Update location](#)

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EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1676160320

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1676160320		17/09/2019	BLOOMFIELD TR	ON088	Liter	636.710	1.1053	91.49		100.00	895.25
0	444	18:34:00 CT	CHATHAM	ON	0.00	0.000	703.76	0.00	0.00	795.25	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1676160320	636.710	703.76	0.000	0.00	0.00	100.00	91.49	0.00	895.25	CAD



EAGLE FLEET SERVICES

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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1676160692

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1676160692		21/09/2019	FLYING J #807	ON348	Liter	409.120	1.1053	58.79		140.00	650.99
0	467	18:44:00 CT	MISSISSAUGA	ON	0.00	0.000	452.20	0.00	0.00	510.99	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1676160692	409.120	452.20	0.000	0.00	0.00	140.00	58.79	0.00	650.99	CAD



EAGLE FLEET SERVICES

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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1677538151

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1677538151		17/09/2019	FLYING J #789	ON333	Liter	417.900	1.1053	63.04		0.00	547.99
0	424	10:53:00 CT	LONDON	ON	0.00	0.000	461.91	23.04	0.00	547.99	CAD
1677538151		19/09/2019	FLYING J #789	ON333	Liter	421.570	1.1053	60.58		0.00	526.54
0	424	08:57:00 CT	LONDON	ON	0.00	0.000	465.96	0.00	0.00	526.54	CAD
1677538151		22/09/2019	FLYING J #789	ON333	Liter	43.450	1.1053	7.75		0.00	67.36
0	424	07:41:00 CT	LONDON	ON	0.00	0.000	48.03	11.58	0.00	67.36	CAD
1677538151		22/09/2019	FLYING J #789	ON333	Liter	369.850	1.1053	53.14		0.00	461.94
0	424	07:51:00 CT	LONDON	ON	0.00	0.000	408.80	0.00	0.00	461.94	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1677538151	1,252.770	1,384.70	0.000	0.00	34.62	0.00	184.51	0.00	1,603.83	CAD



EAGLE FLEET SERVICES

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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1682890845

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1682890845		17/09/2019	BLOOMFIELD TR	ON088	Liter	535.810	1.1053	76.99		0.00	669.23
0	468	13:09:00 CT	CHATHAM	ON	0.00	0.000	592.24	0.00	0.00	669.23	CAD
1682890845		19/09/2019	BLOOMFIELD TR	ON088	Liter	558.920	1.1053	80.31		0.00	698.09
0	468	14:33:00 CT	CHATHAM	ON	0.00	0.000	617.78	0.00	0.00	698.09	CAD
1682890845		22/09/2019	BLOOMFIELD TR	ON088	Liter	515.040	1.1053	74.01		0.00	643.29
0	468	14:53:00 CT	CHATHAM	ON	0.00	0.000	569.28	0.00	0.00	643.29	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1682890845	1,609.770	1,779.30	0.000	0.00	0.00	0.00	231.31	0.00	2,010.61	CAD



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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1682890852

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1682890852		16/09/2019	BLOOMFIELD TR	ON088	Liter	603.790	1.0876	85.37		0.00	742.06
0	464	18:07:00 CT	CHATHAM	ON	0.00	0.000	656.69	0.00	0.00	742.06	CAD
1682890852		20/09/2019	BLOOMFIELD TR	ON088	Liter	639.520	1.1053	91.89		0.00	798.76
0	464	11:33:00 CT	CHATHAM	ON	0.00	0.000	706.87	0.00	0.00	798.76	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1682890852	1,243.310	1,363.56	0.000	0.00	0.00	0.00	177.26	0.00	1,540.82	CAD



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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1682890902

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1682890902		17/09/2019	BLOOMFIELD TR	ON088	Liter	584.850	1.1053	84.04		0.00	730.48
0	465	10:44:00 CT	CHATHAM	ON	0.00	0.000	646.44	0.00	0.00	730.48	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1682890902	584.850	646.44	0.000	0.00	0.00	0.00	84.04	0.00	730.48	CAD



EAGLE FLEET SERVICES

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TILBURY, ONT
N0P 2L0

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HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1689010660

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1689010660		18/09/2019	BLOOMFIELD TR	ON088	Liter	470.350	1.1053	67.59		0.00	587.47
0	412	10:46:00 CT	CHATHAM	ON	0.00	0.000	519.88	0.00	0.00	587.47	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1689010660	470.350	519.88	0.000	0.00	0.00	0.00	67.59	0.00	587.47	CAD



EAGLE FLEET SERVICES

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TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
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Email: billing@eagletravelplaza.ca

HST# 122088453

BMZ5R TOWN TRANSPORT

INVOICE # 191118283527

START DATE 09/16/2019

END DATE 09/22/2019

Canada Fuel Transactions For Card #

1689011643

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
1689011643		16/09/2019	BLOOMFIELD TR	ON088	Liter	613.500	1.0876	86.74		100.00	853.99
0	461	14:46:00 CT	CHATHAM	ON	0.00	0.000	667.25	0.00	0.00	753.99	CAD
1689011643		22/09/2019	BLOOMFIELD TR	ON088	Liter	470.310	1.1053	67.58		100.00	687.42
0	461	08:56:00 CT	CHATHAM	ON	0.00	0.000	519.84	0.00	0.00	587.42	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
1689011643	1,083.810	1,187.09	0.000	0.00	0.00	200.00	154.32	0.00	1,541.41	CAD



EAGLE FLEET SERVICES

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N0P 2L0

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Email: billing@eagletravelplaza.ca

HST# 122088453

BMZ5R TOWN TRANSPORT

START DATE 09/16/2019 **END DATE** 09/22/2019

Grand Total

Canada Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		7,290.690	8,036.94	0.000	0.00	34.62	440.00	1,049.31	0.00	9,560.86	CAD

APPENDIX K
Receiver's Claim Against Town Transportation Ltd.

See attached.



908593 Ontario Limited o/a EAGLE FLEET SERVICES

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

AMENDED SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER:
TOWN TRANSPORT LTD.
Customer Number:

BMZ5R

CAD Account

Charges	Period	
Fuel charges	(Sep 23-29)	\$11,669.81
Fuel charges	(Sep 30-Oct 6)	\$11,255.44
Fuel charges	(Oct 7-13)	\$8,723.43
Total		\$ 31,648.68
Less: Payments		
Pre-authorized debits (PADs) processed		(\$51,491.80)
PADs reversed		\$51,491.80
Add:		
10% Penalty		\$5,149.18
Interest (to May 31, 2020 @ 18% per annum)		\$3,318.31
Collection and professional costs		\$500.00
Claim Amount		\$ 40,616.17



908593 Ontario Limited o/a EAGLE FLEET SERVICES

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

AMENDED SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER:
TOWN TRANSPORT LTD.
Customer Number:

BMZ5R

USD Account

Charges	Period	
Fuel charges	(Sep 23-29)	\$1,934.08
Fuel charges	(Sep 30-Oct 6)	\$1,302.13
Express codes	(Sep 30-Oct 6)	\$353.00
Fuel charges	(Oct 7-13)	\$1,273.03
Total		\$ 4,862.24
Less: Payments		
Pre-authorized debits (PADs) processed		(\$6,026.28)
PADs reversed		\$6,026.28
Add:		
10% Penalty		\$602.63
Interest (to May 31, 2020 @ 18% per annum)		\$509.80
Collection and professional costs		\$370.00
Claim Amount		\$ 6,344.67

APPENDIX L

9268-5882 Quebec Inc. dba JVM Transport Default Judgment

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**THE HONOURABLE
MR. JUSTICE HAINEY**

March 15, 2021

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 Hailey in this proceeding on March 15, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 9268-5882 Quebec Inc. pay to 908593 Ontario Limited the sum of \$23,230.24.

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

Dated: **APR 15 2021**

Issued by:



Local Registrar

330 University Ave.
9th Floor
Toronto, ON
M5G 1R7
Bosco Mascarenhas, Registrar

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

Steven L. Graff (LSO # 31871V)

Tel: 416-865-7726

Email: sgraff@airdberlis.com

Dennis M. O'Leary (LSO # 24184H)

Tel (416) 863-1500

Email: doleary@airdberlis.com

Miranda Spence (LSO # 60621M)

Tel: 416-865-3414

Email: mspence@airdberlis.com

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

APPENDIX M

9268-5882 Quebec Inc. dba JVM Transport Claim Service Email

See attached.

Adam West

From: billing@eagletravelplaza.ca
Sent: August 31, 2020 6:36 PM
To: billing@eagletravelplaza.ca; JVMTRANSPORT14@GMAIL.COM
Cc: BDOEagle
Subject: [EXT] Collection of Amounts Owing to Eagle Fleet Services by 35657 JVM TRANSPORT
Attachments: Blank Notice of Dispute.pdf; Instruction Letter.pdf; Notice to Subject Customers.pdf; Receiver_s Settlement Offer - 8 26 20.pdf; Receiver_s Statement of Claim - 8 26 20.pdf; Claim_35657_JVM TRANSPORT_CAD.PDF; Claim_35657_JVM TRANSPORT_USD.PDF; Settlement_35657_JVM TRANSPORT_CAD.PDF; Settlement_35657_JVM TRANSPORT_USD.PDF; 35657_20190922_FCS_CANADA.PDF; 35657_20190922_FCS_US.PDF; 35657_20190922_XCS_US.PDF; 35657_20190929_FCS_CANADA.PDF; 35657_20190929_FCS_US.PDF; 35657_20190929_XCS_US.PDF; 35657_20191006_FCS_CANADA.PDF; 35657_20191006_FCS_US.PDF; 35657_20191006_XCS_US.PDF; 35657_20191013_FCS_CANADA.PDF; 35657_20191013_FCS_US.PDF; 35657_20191013_XCS_US.PDF

****Please be aware that the previous email sent may not have included all necessary attachments. Please find the attachments included in this email.***

Dear Sir/Madam,

BDO Canada Limited (the “Receiver”) is the Court-appointed receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza and Eagle Fleet Services (“Eagle Fleet”).

As advised in our previous email sent to you on or around August 6, 2020, you are receiving a further package containing documents that explain the amount that the Receiver is claiming (the “Receiver’s Claim”) from you or your company which is being served upon you pursuant to the Collection Plan Order issued by Justice Hainey of the Ontario Superior of Justice Commercial List dated August 4, 2020. The documents attached to this email include:

1. Notice to Subject Customers
2. Instruction Letter
3. Notice of Dispute
4. Receiver’s Statement of Claim
 - a. Schedule A – CLAIM Amount (CAD and/or USD, as applicable)
5. Receiver’s Settlement Offer
 - b. Schedule A – SETTLEMENT Amount (CAD and/or USD, as applicable)

The Receiver’s Collection Process as further detailed in the Collection Plan Order is available on the Receiver’s webpage <https://protect-eu.mimecast.com/s/-ojKC48k3CrRKZIOA2dN?domain=bdo.ca>.

If you have any questions or concerns, please email bdoeagle@bdo.ca. Please be sure to include your company name and customer code in the email in order to assist with timely response to your inquiry. The Receiver will not be scheduling individual phone calls at this time.

Regards,

BDO Canada Limited

Adam West

From: Ormond, Nicole <NOrmond@bdo.ca>
Sent: January 29, 2021 7:27 PM
To: JVMTRANSPORT14@GMAIL.COM
Cc: BDOEagle
Subject: Collection of Amounts Owing to Eagle Fleet Services by 35657 92638-5882 QUEBEC INC. DBA JVM TRANSPORT
Attachments: Blank Notice of Dispute.pdf; Instruction Letter.pdf; Notice to Subject Customers.pdf; Receiver_s Statement of Claim - 8 26 20.pdf; Amended Claim_35657_92638-5882 Quebec Inc. dba JVM Transport_CAD.pdf; Amended Claim_35657_92638-5882 Quebec Inc. dba JVM Transport_USD.pdf; Receiver_s Settlement Offer - 8 26 20.pdf; Amended Settlement_35657_92638-5882 Quebec Inc. dba JVM Transport_CAD.pdf; Amended Settlement_35657_92638-5882 Quebec Inc. dba JVM Transport_USD.pdf; 35657_20190922_FCS_CANADA.PDF; 35657_20190922_FCS_US.PDF; 35657_20190922_XCS_US.PDF; 35657_20190929_FCS_CANADA.PDF; 35657_20190929_FCS_US.PDF; 35657_20190929_XCS_US.PDF; 35657_20191006_FCS_CANADA.PDF; 35657_20191006_FCS_US.PDF; 35657_20191006_XCS_US.PDF; 35657_20191013_FCS_CANADA.PDF; 35657_20191013_FCS_US.PDF; 35657_20191013_XCS_US.PDF

Dear Sir / Madam:

As outlined in our e-mail below, BDO Canada Limited (the “Receiver”) is the Court-appointed receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza and Eagle Fleet Services (“Eagle Fleet”).

Enclosed please find the Amended Receiver’s Claim statement, which is served upon you pursuant to the Collection Plan Order issued by Justice Hainey of the Ontario Superior of Justice Commercial List dated August 4, 2020. Additionally, enclosed is a copy of the Amended Settlement Amount statement.

The documents attached to this email include:

1. Notice to Subject Customers
2. Instruction Letter
3. Notice of Dispute
4. Receiver’s Statement of Claim
 - a. Amended Schedule A – CLAIM Amount (CAD and/or USD, as applicable)
5. Receiver’s Settlement Offer
 - b. Amended Schedule A – SETTLEMENT Amount (CAD and/or USD, as applicable)

The Receiver’s Collection Process as further detailed in the Collection Plan Order is available on the Receiver’s webpage www.bdo.ca/en-ca/extranets/eagletravelplaza

Please be advised that you have thirty (30) days from this date to pay the Settlement Amount or submit a Notice of Dispute. Any Subject Customer who fails to submit payment of the Settlement Amount by the Acceptance of Settlement Deadline date, or file a Notice of Dispute, shall be deemed to admit the amounts owing by them in the Receiver’s Claim, and the Receiver shall be entitled to default judgement.


If you have any questions or concerns, please email bdoeagle@bdo.ca

Please be sure to include your company name and customer code in the email in order to assist with timely response to your inquiry.

Kindest regards,
BDO Canada Limited

Angelo Consoli CA CPA CIRP LIT
Vice President
BDO Canada Limited
aconsoli@bdo.ca

805 - 25 Main Street W.
Hamilton, ON L8P 1H1
Canada
Office: 905-524-1008
Direct: 289-678-0230
Fax: 905-570-0249
www.bdo.ca

 Before you print think about the environment

-----Original Message-----

From: billing@eagletravelplaza.ca <billing@eagletravelplaza.ca>
Sent: Monday, August 31, 2020 6:36 PM
To: billing@eagletravelplaza.ca; JVMTRANSPORT14@GMAIL.COM
Cc: BDOEagle <BDOEagle@bdo.ca>
Subject: [EXT] Collection of Amounts Owing to Eagle Fleet Services by 35657 JVM TRANSPORT

****Please be aware that the previous email sent may not have included all necessary attachments. Please find the attachments included in this email.****

Dear Sir/Madam,

BDO Canada Limited (the "Receiver") is the Court-appointed receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza and Eagle Fleet Services ("Eagle Fleet").

As advised in our previous email sent to you on or around August 6, 2020, you are receiving a further package containing documents that explain the amount that the Receiver is claiming (the "Receiver's Claim") from you or your company which is being served upon you pursuant to the Collection Plan Order issued by Justice Hainey of the Ontario Superior of Justice Commercial List dated August 4, 2020. The documents attached to this email include:

1. Notice to Subject Customers
2. Instruction Letter
3. Notice of Dispute
4. Receiver's Statement of Claim
 - a. Schedule A - CLAIM Amount (CAD and/or USD, as applicable)
5. Receiver's Settlement Offer
 - b. Schedule A - SETTLEMENT Amount (CAD and/or USD, as applicable)

The Receiver's Collection Process as further detailed in the Collection Plan Order is available on the Receiver's webpage www.bdo.ca/en-ca/extranets/eagletravelplaza.

If you have any questions or concerns, please email bdoeagle@bdo.ca. Please be sure to include your company name and customer code in the email in order to assist with timely response to your inquiry. The Receiver will not be scheduling individual phone calls at this time.

Regards ,

BDO Canada Limited

APPENDIX N

6002676 Canada Inc. o/a On-Time Transport Default Judgment

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**THE HONOURABLE
MR. JUSTICE HAINEY**

March 15, 2021

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 Hainey in this proceeding on March 15, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Ontime Transport Inc. pay to 908593 Ontario Limited the sum of \$146,681.67.

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

Dated: **APR 15 2021**

Issued by:



Local Registrar

330 University Ave.
9th Floor
Toronto, ON
M5G 1R7
Bosco Mascarenhas, Registrar

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

Steven L. Graff (LSO # 31871V)

Tel: 416-865-7726

Email: sgraff@airdberlis.com

Dennis M. O'Leary (LSO # 24184H)

Tel (416) 863-1500

Email: doleary@airdberlis.com

Miranda Spence (LSO # 60621M)

Tel: 416-865-3414

Email: mspence@airdberlis.com

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

APPENDIX O

6002676 Canada Inc. o/a On-Time Transport Documents

See attached.

HOME

ABOUT US

SERVICES



CAREERS

CONTACT

FRANÇAIS

WE'RE ALWAYS READY TO ROLL AND HAPPY TO ANSWER ALL YOUR QUESTIONS.

[I want to quote my company needs](#)

- > Home
- > **About us**
- > Services
- > Careers
- > Contact
- > Français

On Time Transport
1406 rue Saint-Amour
St-Laurent, Qc, H4S 1J2
(514) 735-6444





EAGLE FLEET SERVICES

3613 QUEENSLINE
 TILBURY, ONT
 N0P 2L0

Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelpalaza.ca

HST# 122088453

36950 ONTIME TRANSPORT
INVOICE # 191118282969

START DATE 09/16/2019 **END DATE** 09/22/2019

Canada Fuel Transactions For Card #

2731800

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
2731800	0	18/09/2019	FJ #852	58185	Liter	494.225	1.1230	72.15		0.00	627.17
0	223	20:05:54 CT	LANCASTER	ON	0.00	0.000	555.02	0.00	0.00	627.17	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
2731800	494.225	555.02	0.000	0.00	0.00	0.00	72.15	0.00	627.17	CAD



EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453

36950 ONTIME TRANSPORT
INVOICE # 191118282969

START DATE 09/16/2019 **END DATE** 09/22/2019

Canada Fuel Transactions For Card #

2731834

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
2731834	0	18/09/2019	FJ #852	58185	Liter	623.217	1.1230	90.98		0.00	790.86
0	246	11:16:28 CT	LANCASTER	ON	0.00	0.000	699.88	0.00	0.00	790.86	CAD
2731834	0	21/09/2019	FJ #789	58163	Liter	359.013	1.1053	51.59		0.00	448.41
0	246	08:07:34 CT	LONDON	ON	0.00	0.000	396.82	0.00	0.00	448.41	CAD

Canada Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
2731834	982.230	1,096.70	0.000	0.00	0.00	0.00	142.57	0.00	1,239.27	CAD

APPENDIX P

Receiver's Interim Statement of Receipts and Disbursements

See attached.

Eagle Travel Plaza
Receiver's Statement of Receipts and Disbursements (by Entity)
For the period of September 30, 2019 to November 7, 2022

Entity:	908593 Ontario	1393382 Ontario	2145754 Ontario	2145744 Ontario	2189788 Ontario	2612550 Ontario	2365407 Ontario	Total
Receipts								
Sales - gas station	\$ 10,188,801	\$ -	\$ 1,101,148	\$ -	\$ 444,720	\$ 52,620	\$ -	\$ 11,787,288
Sales - Fuel Card Business	9,803,359	-	-	-	-	-	-	9,803,359
Advances from Receiver's certificates	9,000,000	-	-	-	-	-	-	9,000,000
Accounts receivable	7,000,891	-	-	-	-	111,625	-	7,112,516
Sale of assets - Other	1,568,313	696,510	40,000	-	-	-	16,084	2,320,907
Sale of assets - Land and building	-	1,475,897	-	-	-	-	-	1,475,897
Cash on hand	905,878	-	4,686	-	-	490,398	630	1,401,592
Foreign exchange gain	312,954	-	-	-	-	-	-	312,954
Mortgaged properties pay-out	270,733	-	-	-	-	-	-	270,733
Cash surrender value of life insurance policies	88,451	-	-	-	-	-	-	88,451
Sales - restaurant	55,368	-	-	-	-	-	-	55,368
Rent	-	24,650	-	16,382	-	-	-	41,032
Interest	32,092	-	312	-	-	2,500	-	34,904
Total Receipts	\$ 39,226,839	\$ 2,197,057	\$ 1,146,146	\$ 16,382	\$ 444,720	\$ 657,143	\$ 16,714	\$ 43,705,002
Disbursements								
Fuel purchases	\$ 16,347,905	\$ -	\$ 824,190	\$ -	\$ 329,789	\$ 38,234	\$ -	\$ 17,540,118
Repayment of Receiver's certificates	9,000,000	-	-	-	-	-	-	9,000,000
Receiver's fees	4,256,944	56,500	216,993	16,950	139,852	16,950	16,950	4,721,139
Legal fees and disbursements	2,866,911	22,600	34,450	5,650	7,816	5,650	5,650	2,948,727
Comdata and T-Chek payments	1,397,037	-	-	-	-	-	-	1,397,037
Loan interest	1,334,714	-	-	-	-	-	-	1,334,714
Store purchases	663,230	-	114,980	-	55,553	-	-	833,763
Payroll and related expenses	489,274	-	-	-	2,738	-	-	492,011
Repairs and maintenance	166,337	72,490	11,396	283	972	-	121	251,599
Subcontractor	129,064	-	49,666	-	15,030	-	-	193,761
Bank fees and credit card fees	162,049	-	101	-	7,660	-	-	169,811
Computer services	167,453	-	1,488	-	1,488	-	-	170,429
Insurance	92,730	26,052	9,982	1,109	-	-	-	129,873
Utilities	97,610	-	20,339	-	-	-	3,422	121,371
Security costs	74,077	-	1,065	-	1,527	-	-	76,668
Property taxes	-	67,513	-	-	-	-	-	67,513
Appraisal fees	22,351	22,351	2,712	-	-	-	-	47,415
Restaurant purchases	25,309	-	-	-	-	-	-	25,309
Advertising	11,569	9,683	-	-	-	-	-	21,251
QST remitted	8,302	-	-	-	-	-	-	8,302
Sales commission	-	-	-	-	-	-	5,861	5,861
Rent	4,765	-	-	-	-	-	-	4,765
Remittance	-	-	3,213	-	-	-	-	3,213
Canada Post	2,786	-	189	-	-	-	-	2,976
TSSA	1,776	-	-	-	-	-	-	1,776
OSB filing fees	293	223	70	70	70	70	70	867
Total Disbursements	\$ 37,322,485	\$ 277,411	\$ 1,290,835	\$ 24,062	\$ 562,495	\$ 60,904	\$ 32,074	\$ 39,570,267
Net Cash Receipts prior to account transfers	1,904,354	1,919,646	(144,689)	(7,680)	(117,775)	596,239	(15,361)	4,134,735
Transfer from (to) accounts	(285,505)	-	144,689	7,680	117,775	-	15,361	0.00
Net Receipts over Disbursements	\$ 1,618,850	\$ 1,919,646	\$ -	\$ -	\$ 0	596,239	\$ -	\$ 4,134,735

APPENDIX Q

Fee Affidavit of Christopher J. Mazur Dated September 12, 2022

See attached.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 243126A4 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

AFFIDAVIT OF CHRISTOPHER J. MAZUR

(sworn September 12, 2022)

I, Christopher J. Mazur, of the Town of Haldimand in the Province of Ontario,

MAKE OATH AND SAY:

1. I am a Senior Vice President of BDO Canada Limited (“**BDO**”), Court appointed receiver (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, and in its capacity as the formerly Court-appointed and since discharged Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc., 1254044 Ontario Limited, and 2145744 Ontario Limited and as such have knowledge of the matters hereinafter deposed.
2. The Receiver was appointed pursuant to an order of the Honourable Justice Hailey dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”).
3. Pursuant to paragraphs 21, 22 and 23 of the Appointment Order, the Receiver and its legal counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court, and are required to pass their accounts from time to time.
4. I confirm the amount of \$4,130,680.50 accurately reflects the time charges and fees incurred by the Receiver together with disbursements totaling \$27,418.65 since its appointment through to August 31, 2022. Total hours incurred during the period are 12,530.90 resulting in an average hourly rate of \$329.64. Attached as **Appendix “A”** is the summary of the Receiver’s monthly invoices for the periods ending October 31, 2019 to August 31, 2022 together with **Exhibits “1-35”** which are true copies of the invoices rendered by BDO in its capacity as Receiver during the period which total \$4,698,652.04 inclusive of applicable taxes.

5. The hourly billing rates set out in the Receiver's accounts are the normal hourly rates charged by the Receiver for services rendered in relation to similar proceedings. Attached as Appendix "B" is the summary of the Receiver's costs by staff member.
6. I consider the amounts disclosed for the Receiver's fees and expenses to be fair and reasonable considering the circumstances connected with this administration.
7. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of BDO, together with the fees and disbursements detailed therein.

SWORN before me by video conference)
(affiant located in the City of Hamilton in)
the Province of Ontario and commissioner)
located in the City of Hamilton, in the)
Province of Ontario) this September 12,)
2022.)



A Commissioner for taking Affidavits of and
for the Province of Ontario



Christopher J. Mazur

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**

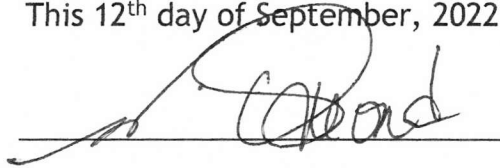
Appendix "A"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**

Receiver's Time Charge Details

For the periods ending October 2019 through August 2022

Exhibit #	Period	Hours	Fees	AVG FEE	HST	Sub-Total	Disbursements	HST on	Sub-total	Total Invoice
				RATE				Disb		
1	Oct-19	2,852.60	\$ 1,030,960.75	\$ 361.41	\$ 134,024.90	\$ 1,164,985.65	\$ 20,399.13	\$ 2,651.89	\$ 23,051.02	\$ 1,188,036.66
2	Nov-19	1,174.35	374,585.50	318.97	48,696.12	423,281.62	1,584.45	205.98	1,790.43	425,072.04
3	Dec-19	729.40	235,016.50	322.21	30,552.15	265,568.65	2,323.20	302.02	2,625.22	268,193.86
4	Jan-20	875.10	264,413.50	302.15	34,373.76	298,787.26	343.09	44.60	387.69	299,174.95
5	Feb-20	531.65	148,815.50	279.91	19,346.02	168,161.52	191.24	24.86	216.10	168,377.62
6	Mar-20	527.65	150,419.50	285.07	19,554.54	169,974.04	-	-	-	169,974.04
7	Apr-20	472.55	134,307.25	284.22	17,459.94	151,767.19	-	-	-	151,767.19
8	May-20	250.80	83,667.75	333.60	10,876.81	94,544.56	29.94	3.89	33.83	94,578.39
9	Jun-20	472.15	149,601.25	316.85	19,448.16	169,049.41	69.86	9.08	78.94	169,128.35
10	Jul-20	239.30	79,254.50	331.19	10,303.09	89,557.59	9.98	1.30	11.28	89,568.86
11	Aug-20	266.60	86,726.50	325.31	11,274.45	98,000.95	2,348.46	305.30	2,653.76	100,654.71
12	Sep-20	390.40	119,386.50	305.81	15,520.25	134,906.75	-	-	-	134,906.75
13	Oct-20	408.90	116,475.00	284.85	15,141.75	131,616.75	-	-	-	131,616.75
14	Nov-20	312.20	92,514.00	296.33	12,026.82	104,540.82	-	-	-	104,540.82
15	Dec-20	279.00	77,639.50	278.28	10,093.14	87,732.64	-	-	-	87,732.64
16	Jan-21	299.50	101,231.00	338.00	13,160.03	114,391.03	-	-	-	114,391.03
17	Feb-21	262.35	89,155.00	339.83	11,590.15	100,745.15	-	-	-	100,745.15
18	Mar-21	206.30	74,051.50	358.95	9,626.70	83,678.20	29.94	3.89	33.83	83,712.03
19	Apr-21	136.30	50,129.00	367.78	6,516.77	56,645.77	-	-	-	56,645.77
20	May-21	144.30	52,909.50	366.66	6,878.24	59,787.74	-	-	-	59,787.74
21	Jun-21	164.50	65,218.00	396.46	8,478.34	73,696.34	-	-	-	73,696.34
22	Jul-21	112.20	40,434.00	360.37	5,256.42	45,690.42	9.98	1.30	11.28	45,701.70
23	Aug-21	137.00	47,102.50	343.81	6,123.33	53,225.83	-	-	-	53,225.83
24	Sep-21	132.90	52,540.50	395.34	6,830.27	59,370.77	-	-	-	59,370.77
25	Oct-21	122.10	46,399.00	380.01	6,031.87	52,430.87	-	-	-	52,430.87
26	Nov-21	128.80	48,528.00	376.77	6,308.64	54,836.64	49.90	6.49	56.39	54,893.03
27	Dec-21	114.40	42,527.00	371.74	5,528.51	48,055.51	-	-	-	48,055.51
28	Jan-22	114.80	42,649.50	371.51	5,544.44	48,193.94	-	-	-	48,193.94
29	Feb-22	87.50	33,504.50	382.91	4,355.59	37,860.09	-	-	-	37,860.09
30	Mar-22	115.10	43,916.00	381.55	5,709.08	49,625.08	29.48	3.83	33.31	49,658.39
31	Apr-22	163.10	46,872.50	287.39	6,093.43	52,965.93	-	-	-	52,965.93
32	May-22	73.40	27,030.50	368.26	3,513.97	30,544.47	-	-	-	30,544.47
33	Jun-22	67.20	24,222.00	360.45	3,148.86	27,370.86	-	-	-	27,370.86
34	Jul-22	97.40	34,251.50	351.66	4,452.70	38,704.20	-	-	-	38,704.20
35	Aug-22	69.10	24,225.50	350.59	3,149.32	27,374.82	-	-	-	27,374.82
		<u>12,530.90</u>	<u>\$ 4,130,680.50</u>	<u>\$ 329.64</u>	<u>\$ 536,988.47</u>	<u>\$ 4,667,668.97</u>	<u>\$ 27,418.65</u>	<u>\$ 3,564.42</u>	<u>\$ 30,983.07</u>	<u>\$ 4,698,652.04</u>
Summary by Year										
2019		4,756.35	\$ 1,640,562.75	\$ 344.92	\$ 213,273.16	\$ 1,853,835.91	\$ 24,306.78	\$ 3,159.88	\$ 27,466.66	\$ 1,881,302.57
2020		5,026.30	1,503,220.75	299.07	195,418.70	1,698,639.45	2,992.57	389.03	3,381.60	1,702,021.06
2021		1,960.65	710,225.00	362.24	92,329.25	802,554.25	89.82	11.68	101.50	802,655.75
2022		787.60	276,672.00	351.28	35,967.36	312,639.36	29.48	3.83	33.31	312,672.67
Total		<u>12,530.90</u>	<u>\$ 4,130,680.50</u>	<u>\$ 329.64</u>	<u>\$ 536,988.47</u>	<u>\$ 4,667,668.97</u>	<u>\$ 27,418.65</u>	<u>\$ 3,564.42</u>	<u>\$ 30,983.07</u>	<u>\$ 4,698,652.04</u>

Attached is Exhibit "1"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

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

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Nov-19	908593 ONTARIO LIMITED, et al	CINV0462171-A

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period to October 31, 2019:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	123.80	\$ 510.00	\$ 63,138.00
C. Mazur	245.00	510.00	124,950.00
C. Lonergan	149.15	510.00	76,066.50
C. Sehgal	2.30	510.00	1,173.00
J. Parisi	209.60	510.00	106,896.00
S. Cherniak	49.40	510.00	25,194.00
V. Siciliano	10.20	510.00	5,202.00
Vice President			
A. Consoli	212.00	425.00	90,100.00
C. Prieur	14.50	425.00	6,162.50
D. Flett	75.80	425.00	32,215.00
M. Marchand	29.60	425.00	12,580.00
M. Murray	48.40	425.00	20,570.00
P. Naumis	95.50	425.00	40,587.50
V. Gupta	40.00	425.00	17,000.00
Manager			
A. Boettger	241.50	350.00	84,525.00
J. Knott	59.50	350.00	20,825.00
R. Duwyn	25.90	350.00	9,065.00
S. Burrowes	147.40	350.00	51,590.00
S. Lopatina	125.00	350.00	43,750.00

Staff

A. Dipietro	12.80	150.00	1,920.00
A. Masse	2.25	150.00	337.50
B. Chiasson	15.30	150.00	2,295.00
C. Casco	111.10	150.00	16,665.00
C. Lewis	4.30	150.00	645.00
D. Tell	57.50	275.00	15,812.50
D. Zheng	89.85	275.00	24,708.75
D. Asatryan	6.00	150.00	900.00
E. Borges	10.00	275.00	2,750.00
G. Harper	157.20	250.00	39,300.00
K. Hickling	34.20	275.00	9,405.00
M. Finnegan	6.70	150.00	1,005.00
N. Ormond	130.80	275.00	35,970.00
S. deBruyne	20.60	150.00	3,090.00
S. Murphy	20.30	150.00	3,045.00
S. Pavlovic	116.00	150.00	17,400.00
S. Rickards	34.50	150.00	5,175.00
T. Montesano	64.50	150.00	9,675.00
V. Flis	44.95	150.00	6,742.50
W. Ge	9.20	275.00	2,530.00
	<u>2,852.60</u>		<u>\$ 1,030,960.75</u>
HST on BDO Fees			134,024.90
Total Fees			\$ 1,164,985.65

Disbursements

Travel/Mileage Expenses		\$	9,569.69
HST on travel/mileage expenses			1,244.06
Courier/Postage Fees			129.20
HST on courier/postage fees			16.80
Accommodation Fees			9,844.10
HST on accommodation fees			1,279.73
Supplies			856.14
HST on supply fees			111.30
Total Disbursements		\$	<u>23,051.02</u>

Total Invoice**\$ 1,188,036.67**

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time charge details
September 29 to October 31, 2019

Date	Name	Hours	Comments
24-Sep-19	Angelo Consoli	1.80	Initial call with the Bank re: engagement Overview, company background and current position, next steps, engagement letter; review e-mail correspondence and internal reporting documentation provided by the Bank;
24-Sep-19	Chris Mazur	1.70	Call with CIBC; Engagement letter, tdw Montgomery, engagement planning;
25-Sep-19	Angelo Consoli	4.00	Attend London BDO office to meet with Mandeep to discuss engagement, mandate, information requests, background, next steps, etc.; Update to the Bank; prepare and submit initial information request list to the Company;
25-Sep-19	Chris Mazur	3.50	Meeting with owners; call with CIBC; Emails
27-Sep-19	Angelo Consoli	0.50	review and discussions re: weekly cashflow template;
28-Sep-19	Chris Mazur	1.70	call with CIBC and Counsel, e-mail memo to CIBC, 2nd call with CIBC
28-Sep-19	Josie Parisi	0.70	Review email correspondence to the bank
29-Sep-19	Angelo Consoli	2.50	review and discussions re: planning / possession of locations; various correspondence re: same with the Bank, its counsel and BDO members;
29-Sep-19	Brad Newton	1.50	Discussions regarding issues regarding possession of gas stations; preparation of teams for taking possession;
29-Sep-19	Chris Mazur	8.60	review draft order, telephone discussion with Graff, call with Counsel and Bank, possession planning, organizing resources, various e-mails;
29-Sep-19	Josie Parisi	5.50	Receivership planning;
30-Sep-19	Adam Boettger	8.00	Review background materials; Team call to discuss receivership order and related mandate reasons; Attend at Company's location (3613 Queens Line, Tilbury, ON) and discussions with employees regarding appointment; Review and walkthrough premises; Document and photograph numbers of debit card and credit card processing machines, ATM machines, safes and other cash related equipment; Correspond with locksmith and arrange for the changing of locks of various areas of the business; Arrange inventory count of cigarettes and lottery tickets; Review "dip" inventory count of current fuel in tanks; Discussion with employee of warning message displayed on dip test sheet; Review petty cash float and other resources on hand; Gather shift sales and other reports during shift turnover; Examine Company's accounting records; Identify significant cash-on-hand; Complete receivership possession checklists; Meeting with employees to discuss receivership and impact on operations, if any; Provide instructions to employees and security guard on dealing with personnel attempting to access safe or other records; Arrange for set-up of creditor website
30-Sep-19	Angelo Consoli	7.00	meetings and discussions re: planning, site locations, possession matters, etc.; correspondence with the Bank re: company accounts, etc.; attend Tilbury location; correspondence with Principal re: removal of records; discussions with principals re: appointment, access to records, etc.; attend to various possession matters, meeting with IT re: backups, etc.; meetings to discuss status of operations, possession, etc.; attend at Chatham location; various discussions with staff re: locksmiths, possession, etc.; review files for insurance records, etc. Attend Chatham location;
30-Sep-19	Brad Newton	12.00	Attend at bloomfield site to serve order and take possession, including discussions with employees, back up of computer and camera drives, understanding operations at location, review of TSSA certificate, review of records at location, taking possession of off site storage locker, reviewing banking information and obtain info on BMO accounts to be frozen, investigate activity and billing for credit card systems and customer AR, etc.
30-Sep-19	Chris Mazur	12.70	Review order and consent, review affidavits, telephone discussion with Esaw, Telephone discussion with IT specialists, script from employees, review additions to order, call with BDO resources regarding possession planning, call with CIBC and Counsel, several calls with Counsel, attend regarding various issues on taking possession, operations, attend court;
30-Sep-19	Clark Lonergan	4.00	Taking possession at the Brampton Sales office, update calls with BDO team re: next steps planning and operations update, etc.
30-Sep-19	David Flett	8.50	Review emails, checklists and schedules pre-appointment; conference call re engagement and taking possession; Attend at Windsor office to print appointment order; Attend at 1527 Provincial Road; Taking of possession including meeting with gas station and Eagle Travel staff, Mr. Sidhu - site manager, review of procedures; daily cash to safe; photographs, locksmiths etc.; conference call with BDO team;
30-Sep-19	Doris Zheng	7.00	Attend at 203 Indian Rd/907 Devine location, Discussions with site manager, , meeting with locksmith etc.; inventory
30-Sep-19	Glenn Harper	2.50	Review & summarize PPSA data for Co. & related Co.'s.
30-Sep-19	James Knott	13.00	Initial discussions with receivership order, mandate, IT matters; Attend Bloomfield location regarding computer backups etc.;
30-Sep-19	Josie Parisi	16.50	Full day planning and organizing taking possession and control, numerous co-ordination of on site teams. Numerous phone calls, etc.
30-Sep-19	Kim Hickling	2.45	Assist various staff during possession procedures;
30-Sep-19	Matthew Marchand	10.20	Attend at 203 Indian Road site, discussions with site manager and staff; Possession matters, operating issues, etc.;
30-Sep-19	Nicole Ormond	0.50	908593 Ontario Limited, PPSA searches
30-Sep-19	Nicole Ormond	14.00	Attend 2097 London Line re: Possession matters;

Eagle Travel Plaza et al
Receiver's Time charge details
September 29 to October 31, 2019

Date	Name	Hours	Comments
30-Sep-19	Peter Naumis	14.00	Attend 1670 London Line, Sarnia. Meet with employees and site management, serve receivership order. Explain situation. Discuss operations, sub-tenants, controls, cash on site, etc. Review for books and records. Take inventory of gas, cigarettes, lottery on site. Review computer for pertinent records, payroll, utilities, customers, etc. Instructions to employees re: ongoing operations, product ordering, wage arrears, etc. Meeting with locksmith, secure premise. Arrange for 24hr. security guard pending removal of safes on site and books and records. Arrange for removal of daily cash. General correspondence and query with management and staff. Conference call with BDO group re: update, findings and instructions.
30-Sep-19	Robyn Duwyn	10.10	Attend at both London Line locations for possession. planning call prior to appointment. follow up call with BDO staff; Discussions with employees regarding appointment;
30-Sep-19	Srdjan Pavlovic	6.50	Attend Tilbury site re: initial possession activities;
30-Sep-19	Stephanie Burrowes	12.50	Conference call. Attend Chatham location and take possession, complete inventory checks, review records on site, coordinate changing locks;
30-Sep-19	Stephen Cherniak	9.00	attend at Tilbury premises to take possession and related matters, meeting with debtors etc.; various phone calls and conf calls to prepare and summarize. review of materials.
30-Sep-19	Svetlana Lopatina	5.00	Conference call regarding receivership, mandate, etc.; Possession at Brampton location;
30-Sep-19	Vivek Gupta	13.00	Internal discussions, planning, client site visit, imaging of devices at the Chatham location. Team meetings, supporting the IT team
1-Oct-19	Adam Boettger	12.20	Attend at Company's Tilbury location; Meeting with Company's bookkeepers; Discussion with Company's bookkeepers on accounting records, payroll, receivables and payables/disbursements; Compile a listing of companies within the Eagle Travel Group of Companies, their common operating names and the individuals responsible for various activities within the entity (including payroll, fuel purchases, other purchases and accounting records); Phone call with IT service company to discuss system in place and potential for future services; Review computer equipment with IT professional and verify computers are operational after re-establishing network access; Review fuel levels and estimated amount of fuel required for next day as well as purchase order quantity; Meet with locksmith to review safes and discussion with team regarding same; Team discussion of staffing; Gather list of current vendors and addresses for 908 entity; Review summary of pre-receivership utilities accounts
1-Oct-19	Angelo Consoli	8.50	Attend at Bloomfield location; correspondence with insurance brokers and forward notice of appointments; correspondence with station staff re: site access, security, operations, fueling requirements, etc.; discussions with various suppliers; correspondence with counsel re: various matters; attend to Anton Pillar Order search & seizure; various discussions with staff re: site operations, payroll,
1-Oct-19	Brad Newton	6.00	Attend Bloomfield and assist with gathering of information and cash collection; count cash to be deposited; attend Hamilton CIBC branch to deposit funds; conference call to discuss next steps and outstanding issues re credit card programs
1-Oct-19	Bridget Chiasson	4.50	Preparing letters to Credit Unions in Ontario, MB, Alberta and BC.
1-Oct-19	Carla Casco	0.40	Set up estate in ascend, and payable;
1-Oct-19	Chetan Sehgal	2.30	Various calls/email correspondence re coordinating computer forensics team. Calls with J. Parisi, V. Gupta, Epiq, BDO US, Telus.
1-Oct-19	Chris Mazur	13.60	Possession issues, calls with IC, Attend regarding many issues on the ground, review customers PAD issues, fuel supply issues. Attend regarding Pilot matter, call with pilot, letter to Dhillons, deal with suppliers;
1-Oct-19	Clark Lonergan	8.50	Attend on-site at the Brampton Sales office. Discussion with Company and the BDO team regarding invoicing, payments and accounting records. Discussions with the sales staff regarding customer data, CRM, client payment data. Discussions with the Bank and Counsels regarding next steps, Pilot transaction, etc.. Review and analysis of the T-check and Com Data fleet services system, etc.;
1-Oct-19	Colleen Prieur	5.50	Call regarding daily deposits, attend location with DF to meet site manager, and discuss cash receipts, attend location again to supervise safe opening, collect and count with store employee to verify, collect daily cash reports;
1-Oct-19	David Flett	5.00	Arrangements regarding IT at Provincial road; at Windsor office and review deposits, other issues; attend at Provincial regarding various possession issues - safe, IT, daily deposits, POS systems, tssa certificate; Pizza Depot, POS; email with J Parisi, A Consoli re POS, eagle travel employee payroll, safe; review pump; review daily deposit; review various team emails; review tilbury accounting function with S Cherniak; review C Prieur email and deposit summary;
1-Oct-19	Doris Zheng	2.50	Attend and complete inventory review at 203 Indian Rd location; and meetings with site manager, staff, and reconcile till;
1-Oct-19	Doris Zheng	8.30	Attend at 22216 Bloomfield location, review documents, counting cash in till, discussing customer discount program, summarizing customer rebates based on Aug invoices
1-Oct-19	Glenn Harper	0.20	Discussions regarding QuickBooks info from Company's accountant;
1-Oct-19	James Knott	10.00	Attend Tilbury and Bloomfield to image drives, review remote access and assist in collection of IT inventory;
1-Oct-19	Josie Parisi	14.50	Numerous correspondence coordinating fuel supply, payroll, security, banking, other receivership issues, various calls with Counsels and internal calls;

Eagle Travel Plaza et al
Receiver's Time charge details
September 29 to October 31, 2019

Date	Name	Hours	Comments
1-Oct-19	Kim Hickling	5.50	Assist local offices and staff with coordinating possession, various issues;
1-Oct-19	Matthew Marchand	9.30	Draft email regarding debit terminal information; attend at Sarnia location; Inventory review of cigarettes, cigars and inactivated lotto tickets; obtain receipt of keys letters; obtain excess cash from till; attend at Chatham location; correspondence with A. Console re situation and next steps; review books and records;
1-Oct-19	Melanie Murray	1.80	Telephone call with BDO Hamilton, Attend both London Line locations in an effort to meet with site manager; telephone call and return to London Line but site manager not available; Conference call;
1-Oct-19	Nicole Ormond	5.00	counting cash, finalizing reports, reporting to staff on file matters, instructions to local office re deposit pickups, safe removal, etc.;
1-Oct-19	Peter Naumis	6.00	Follow up with site manager, station operation's for London Line locations regarding various outstanding items, operational and otherwise, cash reconciliations, confectionery orders, daily cash receipts, payroll, inventory, etc. Continued updates to BDO group regarding ongoing administration, DIP reads, gas inventory, retail fuel ordering, diesel ordering, etc.;
1-Oct-19	Robyn Duwyn	4.10	Follow up with London Line site manager regarding contract, fuel, hours. count proceeds from all locations and take to Bank for deposit. upload site pictures. complete checklists for possession. issues with cash pickup at Sarnia locations.
1-Oct-19	Srdjan Pavlovic	11.00	Attend Tilbury location - compile pre-receivership utility accounts at the client site at 3613 Queens Line in Tilbury including telephone and internet, water, gas, electricity information with the accounting staff. Work with the accounting staff to identify and determine various aspects of the accounts including company name, meter number, billing date. Ensure that all accounts were appropriately matched to the correct entity that they belong in. Compile vendor list to be used for accumulating information on the various AP & AR vendors relating to the various entities;
1-Oct-19	Stephanie Burrowes	8.50	Attend Chatham location for taking possession, review of records. Count money from locations, complete taking possession forms and inventory listings. Contact utility companies (Union Gas and Waste Connections) for Chatham, Tilbury, Brampton and Windsor locations.
1-Oct-19	Stephen Cherniak	3.10	Calls regarding staffing. review of emails regarding order and memo's to staff. emails to offices regarding staff members picking up deposits. calls with C. Prieur and D.flett regarding Windsor location. review of emails thereto. call with Mazur regarding location in London. call and email with locksmith regarding same. call with newton regarding attendance in tilbury to meet with accounting staff. execute bank document.
1-Oct-19	Susan Rickards	1.00	Up date resources and charge out rates
1-Oct-19	Svetlana Lopatina	6.00	Review sales procedures and software used to record sales with Eagle Fleet staff. Various correspondence with company's software providers and sales staff. Review the billing procedures.
1-Oct-19	Tony Montesano	8.00	Prepare notice letters to all major banks; prepare notice letters to credit unions; hand deliver bank letter to the Bank of Montreal, contact Mark Zimmer at Parkland Fuel to arrange for change of banking information on the debit transactions; contact ADP to obtain access to payroll systems, discuss processing of payroll; contact all utilities for various locations to advise of Receivership and instruct to open new accounts for Receiver.
1-Oct-19	Vanessa Flis	7.00	Researched Credit Union contact information and addresses for Ontario and Manitoba; Coordinated various Signature cards for CIBC; Printed various notices and documents for Management.
1-Oct-19	Vince Siciliano	2.20	Correspondence to employees and others regarding security on site; daily cash pickup; fuel needs; accessing safes; inventory review; ongoing taking possession;
1-Oct-19	Vivek Gupta	7.00	Various calls, imaging support, team coordination, 3rd party coordination
2-Oct-19	Adam Boettger	13.00	Attend at Tilbury location; Gather information on safes for locksmith; Arrange cash deposits; Phone calls and emails with Company's third-party IT service Company to arrange for service visit by technician to review IT infrastructure; Phone call with IT professional to discuss activities and hard drives removed from location for imaging and arrange for return of hard drives; Discussion with Eagle staff on process for preparing daily invoicing; Discussion with IT professional on imaging/copying of devices and obtaining inventory of computer equipment; Review dip slips for gas levels and discuss ordering of fuel for location with team; Discussion with team regarding setting-up new payroll accounts; Phone call with payroll provider to discuss new procedures/accounts; Phone call with team and bookkeeper to discuss preparing calculation document for weekly pre-authorized debits; Work to compile listing of creditors balances and address information for mail forwarding; Arrange for count of various distributors and card processing pads on pumps for fuel vendor; Summarize location details in general information document; Phone call with manager at separate location to discuss site employees and contractors and request for fuel delivery; Engage with IT professionals in attempting to restart network and locate key servers and shared drive information containing day-to-day business operations; Conversations with bookkeeping staff on various matters;

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2-Oct-19	Angelo Consoli	10.50	Attend at Chatham; various meetings with employees regarding operations, supply requirements, maintenance, etc.; Correspondence regarding ongoing security requirements; Correspondence regarding fuel supply; Correspondence with insurance broker; Correspondence regarding utility and other key vendors, steps regarding contact of same; Correspondence with web designer regarding site hosting; Correspondence with Mandeep; Correspondence with staff regarding allocation of duties, receivership matters, etc.;
2-Oct-19	Bridget Chiasson	2.50	Preparing letters to Credit Unions in Ontario, MB, Alberta and BC and mailing of same;
2-Oct-19	Carla Casco	1.00	Set up various bank accounts for file;
2-Oct-19	Chris Mazur	10.20	Calls with IC; Prepare for multiple calls with CIBC and Counsel; Various e-mails, call with Pilot, CIBC and Counsel, call with Mandeep, several calls with resources; Attend to several possession issues, customers, suppliers etc.;
2-Oct-19	Clark Lonergan	7.50	Discussions regarding pre-authorized debit set-up and execution, dealing with issues related to the Brampton Sales office, discussion with owners of the Company regarding invoicing, payments and customer on-boarding, discussion with the BDO team and Company regarding the fleet services card, T-check Comdata payments and customer payment protocol; Discussion with the Bank and Counsels regarding the same. Discussion with Comdata legal regarding on-going supply of services, etc.;
2-Oct-19	Colleen Prieur	5.50	Attend location to collect daily cash deposits, reconcile cash safe drops from Sep 25 to Oct 1 to daily end report; Attend bank to deposit, email to update, Phone call regarding information requested regarding pumps and pin pads, attend location to deliver employee letters;
2-Oct-19	David Flett	4.00	Prepare site summary of key information and contacts for Windsor location and forward to BDO Hamilton; review and reply to various emails re fuel deliveries, safes, OLG, etc.; Email regarding Windsor matters including employees, Esso pumps; Review emails regarding suppliers; assist regarding menchie's possession; call regarding Windsor location matters - Esso pump info, employee letters, daily reconciliations and deposits; Conference call; Obtain and review bill of lading from Sept 30 fuel delivery and forward to J Parisi; email regarding Esso pumps and keypads; Compile host, pump and pin pad details and emails to T Montesano, A Consoli; review tank volume slip and email to A Sidhu;
2-Oct-19	David Tell	1.50	Cash pick up from Bloomfield Rd and Tilbury locations. Bank deposit;
2-Oct-19	Doris Zheng	13.00	Gathering records and working on cash flows for Sarnia Shell, Provincial Esso and 2612550; Discussing processes and approach to 908 entity's cash flow, review information provided and comparing to data from Chatham location;
2-Oct-19	Glenn Harper	5.50	Contact vendors regarding Receivership Order and discussions on account terms for all locations;
2-Oct-19	James Knott	11.00	Attend Tilbury to image drives, assess and remove admin access to sage, assist in the download of transactions from QuickBooks, review POS system access and configure machines to access internet;
2-Oct-19	Josie Parisi	15.60	numerous calls, email, strategy, etc. related to the receivership
2-Oct-19	Matthew Marchand	1.90	Review email correspondence regarding individual location site information, access to safes and related information; Deposit information; Correspondence with staff regarding same; Review taking possession notes; Complete signature card; Receive voicemail site manager regarding Indian Road (Sarnia) OLG computer issue; phone call with site manager regarding OLG issue and fuel delivery; Matters related to ordering fuel and debit terminal transactions;
2-Oct-19	Maxine Finnegan	0.50	Menchie's London - notice of receiver on door, contact hydro and union gas re keeping utilities running. Call from employee
2-Oct-19	Melanie Murray	4.50	Attend at Wyoming location to observe/take photos for SC; Attend at all 3 Sarnia locations to retrieve deposits and meet locksmith to access safes; multiple emails and telephone call with NO, RD;
2-Oct-19	Nicole Ormond	4.50	dealings with safes and deposit pickups, supplier contacts
2-Oct-19	Peter Naumis	4.00	Continued administrative issues, gas inventory ordering, reviewing DIP reads for various locations and monitoring gas levels. Various calls to OLG to investigate terminals shut down. Discussions with Sarnia station management regarding payroll, hours, employment contract, etc.; Deal with 400 banker boxes of books and records, retrieval. Discussions regarding safe removals and access to both London Line locations. Correspondence and update from guard service;
2-Oct-19	Robyn Duwyn	2.80	summary of both London Line locations to BDO staff. setup safe access with locksmith. obtain fuel levels. discuss logistics with local on site staff. call from staff Re: issues with OLG terminal. Update call with all BDO employees.
2-Oct-19	Srdjan Pavlovic	11.50	Compile site information on various entities consisting of key site contact names, fuel price, product ordering such as tobacco, lottery and confectionary items, IT backup information, employee and subcontractor information. Discussions with the accounting staff to identify and determine the function of each entity;

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2-Oct-19	Stephanie Burrowes	12.50	Attend Tilbury and Bloomfield locations. Attend to customer accounts. Attend to compiling employee information for different locations. Attend to set up of supplier accounts;
2-Oct-19	Stephen Cherniak	5.30	Calls regarding attendance at Wyoming location discuss with D.Flett; Attend at Menchie's location and take possession. emails thereto. conference call regarding update. Call regarding Wyoming location. emails to Sarnia office regarding same. call with Melanie regarding site attendance from visit. emails to WFCU regarding accounts. review response;
2-Oct-19	Susan Rickards	0.50	Review creditor list for fax numbers and e-mails;
2-Oct-19	Svetlana Lopatina	8.00	Various correspondence with the Eagle staff on their roles and procedures in the office. Contact software providers requesting access and log in information. Review rebate cheques on site and start drafting a list of cheques not distributed to customers. Meet with IT for forensic imaging;
2-Oct-19	Tony Montesano	8.00	Numerous discussions regarding setting up bank accounts; complete and scan change of Debit Transaction Forms to Mark Zimmer at Parkland Fuel; Numerous discussions with ADP to confirm access to payroll systems, Discuss processing of payroll; Continue contacting utilities for various locations to advise of Receivership and instruct to open new accounts for Receiver; Contact E. Skaper at Shell Canada to advise of Receivership; request change of banking information form;
2-Oct-19	Vanessa Flis	7.50	Compiled addresses and contact information for Alberta Credit Unions, compiled and sent creditor notices, Email correspondence regarding gas station location information/ gas levels;
2-Oct-19	Vince Siciliano	0.50	Correspondence regarding updating site information and safes;
2-Oct-19	Vivek Gupta	10.00	Worked on various matters, coordination with teams, including BDO, Legal, 3rd Party. Domain search etc.;
3-Oct-19	Adam Boettger	12.30	Attend at Tilbury location; Discussions regarding listing of PAD by customer to be processed based on weekly invoicing upload; Coordinate with employees to finalize payroll calculations and arrange for payment to employees through payroll provider; Coordinate with employees to contact fuel shipper and arrange for supply of fuel; Acquire access to safes; Summarize information for redirection of mail; Respond to requests on utilities/telephone accounts; Contact Company's third-party IT consultants to discuss network; Identify shared network drive on server and arrange access for employees; Discussion of location not included in initial order but previously reliant on management to replenish fuel tanks; Search computer system of bookkeepers and server for folder containing automatically generated invoices; Prepare summary of net pays of various payrolls to be used to generate manual cheques in place of ADP as account on hold; Prepare listing of payroll and other staffing costs by location incl. employee address (where possible)
3-Oct-19	Amanda DiPietro	1.20	Attend Provincial Road gas Station to pick up safe drops and paperwork; Discussions with Pizza Depot Manager; Reconcile safe drops and prepare bank deposit;
3-Oct-19	Angelo Consoli	10.50	Attend Tilbury regarding meeting with Mandeep and Simran; Discussions regarding Simran computer towers and report to Counsel regarding same; Discussions with staff regarding suppliers, customers, operations, fuel requirements, etc.; Attend Chatham regarding return of servers;
3-Oct-19	Brad Newton	1.50	Set up PO system to be used; review of draft report on records from storage facility; inquiries regarding current cash deposits;
3-Oct-19	Bridget Chiasson	3.50	Compile PPSA secured creditors for a mailing to lease holders;
3-Oct-19	Carla Casco	1.00	Set up files in ascend, receipt payments as per e-mails, set up payable and print cheques;
3-Oct-19	Carla Casco	2.00	Various banking tasks;
3-Oct-19	Chris Mazur	11.20	Multiple Calls with CIBC and Counsel; Multiple Calls Re; A/R; Various e-mails, calls with IC, deal with T-cheks issues, letter to T-chek, review Pilot LOI, NDA, attend to various possession issues, supplier and customer matters etc.;
3-Oct-19	Clark Lonergan	6.50	Discussions regarding pre-authorized debit set-up and execution, Brampton Sales office; Discussions with the BDO team and Company regarding the fleet services card, T-chek, Comdata etc.; Correspondence with the Bank and Counsels regarding the same; Correspondence regarding T-Chek and Comdata ongoing issues;
3-Oct-19	David Flett	6.50	Conference call; Call with A Sidhu, sub contractor regarding Tilbury and Windsor store ordering, fuel etc.; Memo regarding Tilbury, Windsor fuel and ordering; Calls and emails with H Bhuller regarding compiling Windsor fleet card payroll and T-Check system issues; Memo regarding gathering information on Pizza Depot payroll and emails with G Singh to confirm and compile; Review; obtain and review Windsor store product receipt documents; Review emails and arrangements with A Sidhu re Tilbury; forward Windsor fleet car and Pizza Depot payroll information; Compile Windsor fuel tank capacity, fill level and dispenser information and input into summary schedule for receiver; review call center, T-Chek status with A Consoli and further calls with H Bhuller; call with J Singh, sales rep re t-check down, customer issues;

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3-Oct-19	David Tell	1.00	Attend to Bank for deposit;
3-Oct-19	Doris Zheng	9.30	Attend to file regarding cash flow for 908 entity - Tilbury and London Line locations, and 2612550, discussing processes and documentation with Eagle bookkeepers;
3-Oct-19	Glenn Harper	6.00	Review Company files in QB, upload to network drive, follow-up with vendors/suppliers, payroll inquiries.
3-Oct-19	James Knott	6.00	Mirror 4 drives for return on Friday;
3-Oct-19	Josie Parisi	15.40	Dealing with fuel supply, payroll, banking, customer, logistics, etc.;
3-Oct-19	Kim Hickling	3.50	Assist local office with records, gathering info and sorting accounts from taking possession;
3-Oct-19	Matthew Marchand	0.40	Correspondence regarding tenant notices; Correspondence regarding 203 Indian Road operator information;
3-Oct-19	Maxine Finnegan	2.00	Menchie's London - meet with store manager to get access to payroll records;
3-Oct-19	Melanie Murray	5.50	Attend regarding retrieval of funds from safe; Telephone call with PN; Attend at all 3 Sarnia locations to retrieve deposits; Took photos; return to office to assist SdB with deposits; Telephone with RD, NO; Emails from various partners;
3-Oct-19	Nicole Ormond	5.50	contact vendors, tdw local office re safe removal and deposit of funds
3-Oct-19	Peter Naumis	16.00	Attend Bloomfield site. Meet regarding status update, outstanding matters to be dealt with, etc.; Meet with Jill and Arvinder regarding staffing operations, review and assess inventory levels, DIPs, insurance coverage, etc. Obtain instructions on transitioning station to new merchant - BDO Canada Limited - work with Arvinder in completing transition. Communicate with Parkland fuel re: transition and fuel needs. Review and discussions regarding franchise operations on site - Subway and Pizza Pizza. Attend to site regarding work space and arrange for safe access; Various operational items. Communication with provider of truck stop Diesel regarding order requirements, etc.; Dealing with OLG regarding lottery terminals down; Arrange appropriate guard service;
3-Oct-19	Robyn Duwyn	3.30	staffing call. update with onsite staff regarding log and fuel. assistance with setting up new accounts. send London Line details to BDO staff. review environmental reports for tank capacity details. update from on site staff regarding operations and cash pick up. coordinate initial deposit with Sarnia CIBC Branch;
3-Oct-19	Sandra de Bruyne	3.00	Receipt of funds, attend to bank deposits;
3-Oct-19	Srdjan Pavlovic	11.00	Coordinate and work with the accounting staff at the client site to create AP & AR vendor lists of the receivership entities, addresses and the amounts owing to each vendor, and provide details to the engagement team; Coordinate and work with the accounting staff at the client site to gather information on listing of government accounts for all the entities; Coordinate and work with the accounting staff to obtain understanding of the Tilbury AR list; Work with the accounting staff to determine the status of the tax filings for the different entities; Gather information on the rent collections made from the tenants in various entities; Work and coordinate with the accounting staff to determine information pertaining to the records at Tilbury main office;
3-Oct-19	Stephanie Burrowes	12.30	Attend Bloomfield location. Attend to employee issues. Attend to receipt of servers at Bloomfield. Attend to switching over payment information with Esso. Attend to queries regarding set up of PADs. Attend to reviewing rebate cheques located at Bloomfield. Attend to supplier issues at Bloomfield;
3-Oct-19	Stephen Cherniak	3.10	call with Josie regarding staffing. conference call regarding same. call with Melanie regarding site visit to Wyoming. review of memo and prepare email regarding same. deal with Maxine site visit to Menchie's. review of emails regarding issues at locations. email to Glenn regarding payroll at Menchie's. email to group regarding cash collections at various locations. review of email and discussion of bank security at Wyoming. email to Libro regarding bank account;
3-Oct-19	Susan Rickards	0.30	Cover letter and cheq to Technical Standards - Registered mail and Purolator;
3-Oct-19	Svetlana Lopatina	7.50	Various correspondence with staff; dealing with t-check systems disruption and customers attending the office;
3-Oct-19	Tony Montesano	6.00	Numerous discussions regarding processing payroll through ADP; Correspond with various individuals at ADP; confirm banking information with same; Gather and provide additional information to Mark Zimmer at Parkland Fuel; Continue contacting all utilities for various locations to advise of Receivership and instruct to open new accounts for Receiver; Discussion with E. Skaper at Shell Canada regarding change of banking information; Receive and complete change of PAP debit form; discuss with JP regarding same;
3-Oct-19	Vanessa Flis	3.00	Location detail spreadsheet; Email correspondence with Managers, compiled PPSA secured creditor contacts;
3-Oct-19	Vince Siciliano	1.75	Planning conference call to discuss various issues and staff; Daling with OLG and suspension of lottery terminal; Dealing with tenant at London Line i.e. Ontario Truck Driving School;
3-Oct-19	Vivek Gupta	6.00	Coordination, Team support, Follow up with teams, various meetings and communication;

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4-Oct-19	Adam Boettger	7.50	Attend at Company's location; Review payroll ledger and arrange for preparation of manual cheques; Provide instructions to team for accessing cash deposits in safe on-site; Phone calls regarding processing of payroll; Review dip slips, bill of lading from recent fuel delivery, calculation of potential fuel order and general team discussion of fuel purchases; Review of pending purchases and discussion with management on status of payments; Call with Grant Thornton to discuss records located at Tilbury location; Meeting with company's IT service professional to review network at Tilbury location
4-Oct-19	Amanda DiPietro	1.20	reconcile safe drops and prepare banking; Attend gas station to pickup safe drops and paperwork and attend bank to make deposit;
4-Oct-19	Angelo Consoli	11.00	Attend Chatham; meeting with Simran to discuss computer towers returned, PAD data, August rebates, etc.; Discussions regarding processing PAD's; various discussions with Bloomfield employees regarding supplier contacts, customers, operations, fuel requirements, etc.;
4-Oct-19	Angy Masse	0.75	Banking preparation for 3 days
4-Oct-19	Brad Newton	1.50	Emails and discussions re confirming payments to suppliers; emails and discussions re entering of Eagle clients into CIBC system for auto withdrawals; assist in setting up tokens
4-Oct-19	Bridget Chiasson	2.00	Redirection of Mail; Call to Canada Post; issues with online application regarding same; Discussion regarding customer list; email regarding same;
4-Oct-19	Carla Casco	7.50	Set up templates for wire, post in ascend and banking tasks;
4-Oct-19	Chris Mazur	8.80	various e-mails; Multiple calls with Counsel and CIBC; Review draft appointment. calls with Pilot, IC, review LOI, NDA, preparation borrowing certificate. Various possession matters, review 1st report to court, Correspondence with IC regarding report;
4-Oct-19	Clark Lonergan	6.75	Calls to discuss PAD update information, AP discussion with T-Check and Comdata, wire processing, discussion with BDO team and Company regarding systems, invoicing, payment requests, etc.; Sale team update, communication protocol, new sales on-boarding etc. Discussion with Counsel regarding payments, customer letters, etc.;
4-Oct-19	Colleen Prieur	2.50	Print payroll cheques for Windsor, Tilbury, Chatham locations; call with NO regarding approving PO'S , emails/call with SC regarding payroll;
4-Oct-19	David Flett	7.00	numerous emails with A Sidhu and phone calls with Gill regarding Windsor operations, fuel, OLG; internal email with J Parisi, P Naumis regarding fuel ordering, tank readings and volume; arrangements with Windsor and Tilbury operator for Esso/Parkland changeovers; review of payroll and arrangements for cheque distribution; review Windsor store invoices, receiver PO procedures and emails with G Harper, N Ormond; email with S Merry regarding HST on fuel; calls with C Prieur regarding Windsor operations; instructions to A Sidhu regarding daily tank readings and fuel ordering;
4-Oct-19	David Tell	3.50	Cash pick up from Bloomfield Rd and Tilbury locations. Prepare deposit slips;
4-Oct-19	Doris Zheng	7.00	working on cash flows, making revisions, setting up template for Bloomfield location, review and discussions with bookkeepers re: Bloomfield cash flow;
4-Oct-19	Edgar Borges	10.00	Attend and assist with IT backups;
4-Oct-19	Glenn Harper	5.20	Tend to supplier accounts set-up/correspondence, payroll related issues.
4-Oct-19	James Knott	10.00	Attend Bloomfield to reinstall drives and work with Angelo on other local locations, discussions with GT on imaging and inventories and preliminary issues;
4-Oct-19	Josie Parisi	15.00	Addressing various receivership related items;
4-Oct-19	Kim Hickling	7.50	Assist local office with records, account numbers, track utilities, etc.;
4-Oct-19	Matthew Marchand	3.50	Email correspondence regarding matters related to Indian Road Shell location; Receive phone call from A. Ghani regarding OLG system issue, leave voicemail and draft email to team regarding same; review email correspondence from Counsel regarding OLG issues; receive voicemail and phone call from Katie at OLG regarding same; email correspondence to Counsel and team regarding same; numerous correspondence related to OLG issues; Correspondence regarding Sarnia location computer access; review emails and attachments from C. Stevens regarding outstanding accounts payable, draft email to team regarding same; email to C. Stevens regarding same;
4-Oct-19	Maxine Finnegan	1.00	cash deposit - Menchie's London. receipt of cheques from Libro. Deposit and send back- up information regarding same to BDO Toronto; Print payroll cheques and send to Sarnia;
4-Oct-19	Melanie Murray	3.00	Telephone call, email from PN, emails from SN, telephone call from NO regarding PO, messaging with RD, telephone call, attend at 1670 to retrieve deposit; Attend to payroll cheques for Sania site; telephone call to SC; telephone call from James Knott regarding computer imaging at 1670; telephone call to Matt Marchand regarding Indian Rd; return to 1670 to provide access into office;
4-Oct-19	Nicole Ormond	7.50	payroll, suppliers, correspondence with site rep locations

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4-Oct-19	Peter Naumis	5.00	Communication with operators. Receive, review and track inventory levels from gas station/truck stops. Arrange orders and deliveries. Follow up and monitor ongoing merchant changeovers for various gas stations. Correspondence with BDO personnel at various stations on go forward inventory DIP procedures, timing, inventory ordering. Ongoing discussions and updates from insurers. Various operational and miscellaneous tasks. Communication with security detail, timing, allocation, etc.;
4-Oct-19	Robyn Duwyn	2.20	Call with onsite manager regarding update on operations. send in fuel order and tank details. computer details to BDO staff. update with BDO staff on site for pickup, confirm pay cheques and fuel delivery; Further update with manager at end of day, follow up on fuel delivery;
4-Oct-19	Sandra de Bruyne	1.00	E-mailed banking receipts deposit summary and update to spreadsheet;
4-Oct-19	Srdjan Pavlovic	7.50	Consult and coordinate with the accounting and payroll staff of the Tilbury location to provide AR invoices; Work and coordinate with the controller of the Tilbury location to find, locate and analyze government accounts including WSIB, employer health tax, property tax, and tax filings, and prepare summary of same; Update to creditors listing;
4-Oct-19	Stephanie Burrowes	8.50	Attend at Bloomfield location. Attend to opening safes. Met with Forensics people regarding computer backups; Meeting with Eagle staff regarding operations, PAD information, etc.; Attend to entering PAD information.
4-Oct-19	Stephen Cherniak	5.20	numerous emails and calls regarding organization of getting payroll cheques delivered to Sarnia, Windsor and Chatham locations. deal with funds from Libro, send statements to Toronto. deal with issue of returned payroll cheques. deal with PO requirements at Windsor;
4-Oct-19	Svetlana Lopatina	7.50	Discussions with staff regarding Comdata and t-check systems being down. Dealing with various issues and staff questions;
4-Oct-19	Tony Montesano	1.50	Correspond with N. Ormond regarding set-up of PO tracking; discuss same with V. Flis; correspond with A. Kalyanakrishnan regarding processing payroll for RB78; wiring funding to same;
4-Oct-19	Vanessa Flis	2.50	Assist to set up PO tracking system; updated location detail tracking sheet; assisted in printing documents for partners;
4-Oct-19	Vivek Gupta	2.00	Attend to various file matters;
5-Oct-19	Adam Boettger	4.50	Review creditor listing and format for entry into Ascend; Prepare initial drafts of Receiver's 245/246 notices; Discussion of invoicing procedures; Prepare sales invoice template and format weekly transaction data for the week of September 23 to September 29; Send instructions to team on how to access safe at Tilbury location;
5-Oct-19	Brad Newton	7.00	Coordinate the input of all known accounts (approx. 1,100) in the CIBC system and review the invoicing;
5-Oct-19	Carla Casco	7.50	Data entry;
5-Oct-19	Chris Mazur	5.80	Various e-mails; Calls with Counsel; Attend regarding data inputting on PAD program; Calls with CIBC; calls with resources;
5-Oct-19	Clark Lonergan	4.25	Systems update, company communication update, PAD and invoicing analysis and discussion, planning and next steps discussion with the BDO team, etc.;
5-Oct-19	Glenn Harper	6.50	Review & summarize USA transaction invoices.
5-Oct-19	Josie Parisi	7.10	Addressing various receivership related items;
5-Oct-19	Melanie Murray	2.50	Attend at all 3 locations to retrieve deposits; conversations with Dhruv and Nadeem regarding inventories, reports, etc.; return to BDO to put deposits in safe, reviewed emails, created Pos.
5-Oct-19	Nicole Ormond	7.50	vendor summaries for account set-up, notice letters for vendors for continued operations, terms, etc.;
5-Oct-19	Stephanie Burrowes	10.00	Enter PAD customer information into CIBC website;
5-Oct-19	Susan Rickards	9.50	PAD Data Entry;
5-Oct-19	Tony Montesano	8.00	Enter customer information into CIBC - CMO regarding collection of A/R ;
6-Oct-19	Adam Boettger	3.50	Complete signature card; Prepare tracking list of property keys for Tilbury Esso location; Confirm delivery of fuel with on-site individual; Review listing of government CRA accounts
6-Oct-19	Brad Newton	2.00	Conference calls to discuss security; information on Sinram computers returned by ISS; Status of PADs; systems to capture sales transactions and collections; review computers obtained from Sinram;
6-Oct-19	Chris Mazur	5.60	Various e-mails; Various calls with Counsel, call with pilot, prep for Pilot attendance;
6-Oct-19	Clark Lonergan	5.50	Calls with BDO team regarding next steps and planning, T-chek communication; Pilot sales team meeting planning and communication, banking protocol, customer list and PAD discussion, etc.

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6-Oct-19	David Flett	2.50	Review dip report from site; several emails with P Naumis regarding Windsor fuel order and timing; further emails with S Gill and A Sidhu regarding fuel order status, OLG, 0dip reports 10/6/19: review dip report from A Sidhu and emails with P Naumis regarding order; review various emails from team; summarize Windsor dip reports to date and average daily use;
6-Oct-19	Josie Parisi	8.40	Various receivership issues include coordinating IT, internal calls, deal with various file issues;
6-Oct-19	Melanie Murray	1.20	Attend at all three Sarnia locations to retrieve deposits;
6-Oct-19	Stephen Cherniak	1.50	calls with Mazur and Angelo on Saturday Oct 5. conf call on October 6 regarding staffing. emails regarding IT assistance;
6-Oct-19	Susan Rickards	1.00	Correspondence regarding site attendance;
6-Oct-19	Vince Siciliano	1.00	Management conference call regarding various estate matters;
7-Oct-19	Adam Boettger	11.00	Attend at Company's location; Discussions with bookkeepers regarding processing of weekly payroll; Respond to payroll related inquiries; Review contractor invoices and arrange to have invoices paid; Review General Manager contract and forward to team; Respond to inquiries regarding newly leased location and pending equipment order; Provide daily fuel levels to team; Address IT issues at Tilbury Esso site; Document steps of daily invoicing and weekly billing process with bookkeepers; Document steps to access the POS system and reconcile with shift reports with bookkeepers; Respond to inquiries on utilities and telecommunication accounts; Discussion with bookkeeper regarding local customer accounts and details of both invoicing and payments; Locate debit/credit terminal service provider contact information; Review and summarize insurance documentation located at Tilbury Esso site;
7-Oct-19	Amanda DiPietro	1.50	Attend Provincial Rd location for cash pickup, prepare bank deposit and attend bank;
7-Oct-19	Angelo Consoli	9.50	Attend at Bloomfield location; Ongoing review of customers Rebates; discussion with Simran to review same and request assistance regarding September Rebates and A/R; Various discussions with Pilot representatives; Discussions with Eagle staff regarding various matters, fuel and retail goods supply, on-site suppliers, customers, etc.; Discussions regarding customer (house accounts) balances and invoicing; Correspondence with Counsel and BDO team members;
7-Oct-19	Angy Masse	0.25	Banking/deposit
7-Oct-19	Brad Newton	10.00	Review of Company systems and determine how various types of invoicing and collections are prepared by company; review of customer rebates; coordinate PADs;
7-Oct-19	Bridget Chiasson	1.00	Dealing with Redirection with N. Ormond and send letter re same; preparing cheques for courier;
7-Oct-19	Carla Casco	8.10	Various banking tasks, wire, deposit, etc.;
7-Oct-19	Chris Mazur	14.20	Attend Bloomfield location, on site dealing with various issues; Calls with CIBC and Counsel; Various e-mails; Staff meeting, meetings with Pilot reps;
7-Oct-19	Clark Lonergan	11.75	CIBC banking analysis, PAD and Banking protocol, sales list protocol, sales meeting with Pilot, T-Checks and Com Data payments, PAD and invoicing analysis and discussions, etc. Meeting with BDO team to discuss various estate matters, planning, House accounts, etc.; Fleet card analysis. Meeting with Pilot team. Sales meeting and discussion re: pricing, rebates and go to market strategy, etc.
7-Oct-19	Colleen Prieur	0.50	Attend Windsor location to verify "carbon stickers" on pumps, investigate if 1537 Provincial Road is a vacant lot;
7-Oct-19	David Flett	6.00	review dips and email regarding Windsor fuel order; confirm contractor and payroll arrangements; Call to provide information on 1527 Provincial for Aird & Berlis; Arrangements with C Prieur for Windsor -Pizza Depot supply ordering, carbon stickers, adjacent property; review Windsor invoices received and several emails with N Ormond regarding ordering procedures, continuation of online ordering and PO's; review ordering cycle and procedure with A Sidhu; email with H Bhuller and G Gill regarding submitting of payroll hours; various emails regarding Windsor utilities and telecommunications; call with Arsh re core-mark and imperial ordering process and approval procedures;
7-Oct-19	David Tell	4.00	Cash pick up from Bloomfield Rd and Tilbury locations. Writing up deposits and attend CIBC branch, Setting up PO's and getting information back to the Hamilton office;
7-Oct-19	Doris Zheng	1.25	Compile information gathered from 203 Indian Rd visit, discuss sales transactions, review A/R listing, discuss and request customer payment information;
7-Oct-19	Glenn Harper	0.20	Tend to TSSA payment on 908593 Ont.
7-Oct-19	Glenn Harper	3.50	Review notice and attend to supply vendor issues.
7-Oct-19	Glenn Harper	0.60	Tend to supplier 30 day claim Bloomfield;
7-Oct-19	Josie Parisi	11.30	Various activities associated with the receivership including various calls. Responding to emails. Reviewing bank statements. Procurement. Approvals of purchase, etc.;
7-Oct-19	Kim Hickling	3.50	Attend to records, allocation, call to utilities, clarity on accounts status;

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7-Oct-19	Matthew Marchand	0.90	Correspondence with J. Parisi regarding matters related to the Sarnia Shell location and the OLG; Correspondence with C. Stevens at the OLG, correspondence with A. Boettger regarding same; Receive voicemail from Ahmad regarding fuel ordering at Sarnia Shell location; review email from Ahamd regarding same; correspondence with J. Parisi regarding same; email correspondence with team regarding fuel carbon tax stickers; discussion with J. Parisi regarding updates;
7-Oct-19	Melanie Murray	2.50	Emails with SC; Telephone call with NO; Attend at 1670 and Indian Rd locations, discuss deposits with SdB; Email to PN; Email PO to NO; Emails with Dhruv;
7-Oct-19	Nicole Ormond	7.50	cheque recs, tdw suppliers, dealings with locations re ordering of supplies, correspondence to suppliers re same
7-Oct-19	Peter Naumis	5.00	Various correspondence and updates from station operators throughout weekend re: inventory and operational issues. Follow up with insurers re: policy, amending named insured to reflect BDO, valid coverage, limits, etc. Review and track DIP reads, order fuel needs. Correspondence and updates throughout day with operators and BDO personnel re: ongoing items and needs. Attempt to contact Pizza Pizza representative and Subway representative; Receive and review various liability and property coverage insurance policies. Correspondence and update with security detail.
7-Oct-19	Robyn Duwyn	0.90	Update on operations with manager and discuss ongoing operations. utility setup, fuel ordering. carbon tax sticker confirmation;
7-Oct-19	Robyn Duwyn	0.50	Assist Maxine with WEPP claims on Menchie's;
7-Oct-19	Sandra de Bruyne	1.20	Counting Cash and entering deposits into Ascend;
7-Oct-19	Sherri Murphy	2.60	Data Entry for debits;
7-Oct-19	Srdjan Pavlovic	5.50	Attend Tilbury location, review and gather site information, correspondence with site accountants, updates to creditor listings;
7-Oct-19	Stephanie Burrowes	5.20	Review PAD information entered. Approving PADs and wires;
7-Oct-19	Stephen Cherniak	2.90	review of emails and discussion of pizza franchise at Windsor location. update on status of employee pay. call from furniture supplier regarding update. email to staff. update supplier. deal with utility information at locations. email to AB regarding potential new location to search title on. email to T. Montesano regarding utilities. email to AB with answers on taking possession in Windsor;
7-Oct-19	Susan Rickards	2.00	Re-direction of mail Misc.
7-Oct-19	Svetlana Lopatina	4.00	Dealing with sales staff, new office location , customer calls and issues with rebate cheques, invoicing and billings;
7-Oct-19	Vanessa Flis	4.00	Coordinated signature cards; prepared cheque requisitions for various locations; entered incoming invoices; prepared and printed documents for partners;
7-Oct-19	Vince Siciliano	2.20	Various correspondence regarding insurance, Pilot sales; sales meeting; payroll; employee matters;
8-Oct-19	Adam Boettger	9.70	Attend at the Company's location; Forward details of contract General Manager to team for further review and consideration; Review outstanding payroll and contractor arrears payment issues; Discussion of automatic deposits into bank from daily retail transactions with technician; Phone call regarding tracking of retail sales during the receivership period; Investigate capabilities to record prior manual pay through ADPs system for tracking purposes; Team discussion in discrepancy between invoiced amount and automatic withdraw; Prepare reconciliation of daily invoicing reports to weekly billing reports and ensure no discrepancies exist; Draft consolidated 245/246 receiver's report; Review insurance documentation for missing mailing information of some entities; Review updated vendor listing files and consolidated into a master list; Phone call with security monitoring company to discuss changes to system; Draft and send letter to security company regarding changes to security system; Review daily fuel dip slip from Tilbury Esso;
8-Oct-19	Amanda DiPietro	0.70	Morning pickup at location for safe drops, prepare and reconcile deposit;
8-Oct-19	Angelo Consoli	8.50	Attendance at Bloomfield, correspondence and discussions with Eagle staff regarding various daily operating matters, scheduling matters, PAD's, etc.; Various correspondence with suppliers regarding terms, ongoing supply, etc.; Correspondence with various customers; correspondence regarding insurance coverage, correspondence regarding fuel requirements; Discussions regarding sign removal;
8-Oct-19	Angy Masse	0.25	Banking/deposit
8-Oct-19	Brad Newton	4.70	Coordinate the entering of PADs; draft plan for accounting for POS sales and in-house accounts and discuss with A Boettger; discussion of supplier 30 day goods claim; payment of purchases; working on summary of PADs entered and discuss same with C Mazur for Bank call; review of Libro accounts to confirm deposit of credit card and debit funds; Kubota issues;
8-Oct-19	Bridget Chiasson	1.50	Prepare list of credit unions and banks regarding receivership notice; prepare couriers for cheques for delivery;
8-Oct-19	Carla Casco	7.50	Banking tasks, set up wire, set up payables etc.

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8-Oct-19	Chris Mazur	14.80	Various calls with CIBC & Counsel; Various e-mails; Call with BMO and Counsel; Discussion with Pilot Reps; Call with Mandeep and Counsel; Employee dealings;
8-Oct-19	Clark Lonergan	10.15	Cash usage update, CMO approval of payments, BMO update on assets, NDA Pilot update, meeting and calls with Pilot, wire and banking required to secure demand. Cash flow and borrowing charge analysis, Banking analysis;
8-Oct-19	David Flett	5.00	Review prior week Windsor core-mark order and prepare summary schedule of Windsor goods received to date by vendor; Forward invoices received to N Ormond; review weekly Core-mark order with A Sidhu and approve; several emails with N Ormond re Windsor core-mark and core-mark order for 5470 Walker Road not in receivership; emails with A Sidhu, P Naumis re fuel; email to J Parisi to clarify re query on Windsor diesel levels; review memo re fuel taxes, and forward to J Parisi with comments; further emails with BDO, eagle travel staff re ordering; several emails with N Ormond and A Sidhu regarding coke, Pepsi ordering and payment;
8-Oct-19	David Tell	1.50	Cash pick up from Bloomfield Rd and Tilbury locations. Prepare deposits and attend CIBC branch;
8-Oct-19	David Tell	1.00	Rolling out the PO process with Eagle staff and approving PO's at Bloomfield and Tilbury locations;
8-Oct-19	Davit Asatryan	2.00	PAD Eagle customer accounts;
8-Oct-19	Doris Zheng	2.50	Revising cash flows, setting up template for combined cash flows, assisting with rebate analysis;
8-Oct-19	Glenn Harper	7.00	Attend Chatham and Tilbury sites, Attend to supplier payment issues, coordinate vendor terms.
8-Oct-19	James Knott	3.00	Calls and status emails with team, discussion with Cytelligence and EquiGlobal re onsite activities;
8-Oct-19	Josie Parisi	12.30	Working on various receivership issues including cash collections, banking, supplier issues, various conference calls, etc.;
8-Oct-19	Kim Hickling	4.50	Various activities associated with the receivership including various calls and assisting local offices, employees, creditors, A/R, etc.;
8-Oct-19	Matthew Marchand	0.40	Matters related to fuel delivery at the Sarnia Shell location and payment of the contractor's fees at this same location;
8-Oct-19	Maxine Finnegan	1.00	Menchie's London - Attend and search for payroll records
8-Oct-19	Melanie Murray	2.50	Attend at Indian Rd, discuss product orders; Emails with PN, NO, attend at all 3 locations to pick up deposits; attend at CIBC for deposit; Telephone call with NO and SC, email to SC;
8-Oct-19	Nicole Ormond	8.00	dealing with vendors and payments of same
8-Oct-19	Peter Naumis	5.00	Tend to various matters - insurance matters, investigate for tank information, arranging for BDO to be added as Named Insured, etc. Gas inventory tracking. Place gas order. Correspondence with franchises subway, pizza pizza. Discussions and arrangements with Diesel Exhaust Fluid supplier for immediate delivery, terms, etc.
8-Oct-19	Robyn Duwyn	0.30	Assist Maxine with WEPP filing (Menchie's London);
8-Oct-19	Sandra de Bruyne	1.30	Prepared deposit slips;
8-Oct-19	Sherri Murphy	5.50	Account management for Brad Newton; Data Entry for Sept 23/19 debits; Prepare Receivership certificate for Chris/Josie;
8-Oct-19	Stephanie Burrowes	9.60	Enter customer PAD and trouble shoot certain PADs;
8-Oct-19	Stephen Cherniak	1.50	call from Mazur regarding potential of taking possession at Wyoming. review of emails regarding ordering etc. at locations. questions regarding Menchie's. call from landlord of Menchie's. call and email from Melanie regarding phone and internet at site locations. email from Newton regarding statements;
8-Oct-19	Susan Rickards	1.50	Attend to various administration matters, data entry;
8-Oct-19	Svetlana Lopatina	7.50	Dealing with various employee issues, paychecks. Call to Peter Smith regarding his job description. Call with property manager at new Mississauga location. Numerous dealings with customer concerns regarding rebate cheques and invoices;
8-Oct-19	Tony Montesano	4.00	Deal with ADP processing payroll of RB78 ; correspond with various individuals at ADP; confirm change of phone and internet services for the various entities, advise of Receivership and instruct to open new accounts for Receiver; deal with Distributions Car-Tel Inc., in regards to card terminals inside the convenience stores used for gift cards;
8-Oct-19	Vanessa Flis	7.00	Debited bank accounts via CIBC account; printed and scanned various documents for partners; logged incoming invoices.

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Date	Name	Hours	Comments
9-Oct-19	Adam Boettger	10.00	Attend at Company's location; Review and discussion on daily sales tracking document; Discussion with bookkeepers on process/network for point-of-sales system and the interaction between multiple POS systems at truck centre sites; Review intercompany transactions and balances for 2612550 Ontario Limited; Review insurance documentation and insurance expense in GL to locate insurance for Provincial Esso location; Discussion on Shell Sarnia debit/credit transactions; Discussion with contractor of ability to monitor stock levels at Tilbury site and agreement to issue orders for products; Arrange for wire transfer for weekly payroll payment; Team discussion of updated to cash flow projection; Discussion with bookkeepers on the operations of the diesel re-sale entity; Locate post box key and check mail; Update consolidated creditor listing and provide to technician to prepare mailing; Discussion with bookkeeper on customer requesting refund of Ontario carbon tax charged; Discussion with manager at 402 Travel Plaza on processing statement for house accounts at that location and required records/computer access to do so; Draft 245/246 Receiver's report; Review PPSA for cancelled or modified security claims; Call with technician to advise on weekly payroll processing Identify and summarize card numbers associated with specific customer accounts;
9-Oct-19	Amanda DiPietro	1.40	Went to location for safe drop pick up; reconcile money and prepare banking;
9-Oct-19	Angelo Consoli	10.00	Attend at Bloomfield location; Ongoing review of August 2019 Rebates; various analysis and summary to the Bank re: same; Meeting with Simran to review same; discussions re: material dumped at the site and correspondence with contractor re: same; various discussions with Pilot representatives; discussions with Eagle staff re: various matters, fuel and retail goods supply; various discussions with Eagle staff, on-site suppliers, customers, etc.; discussion re: PAD's, discussions re: customer (house account) balances and invoicing; call with Counsel; correspondence with ComData; correspondence re: payroll processing, OLG, GoDaddy, insurance, etc.;
9-Oct-19	Angy Masse	0.25	Attend to file review;
9-Oct-19	Brad Newton	11.00	Coordinate the entering of PADs; review of duplications in PADs; review of returned item reports; coordinate and send list of cards to freeze; discussions regarding lack of profitability of company and related conference call with Bank and Counsel; payments of purchases for stores; discussions regarding in-house accounts and invoicing for same; preparation of exceptions reports for hundreds of issues for entering of PADs and provide to Jagmeet for addressing;
9-Oct-19	Bridget Chiasson	0.30	Attend to file documents;
9-Oct-19	Carla Casco	7.10	Various banking tasks, set up wire, post in ascend etc.;
9-Oct-19	Chris Mazur	12.70	Various calls with CIBC; Various e-mails; Call regarding A/R; Operational issues; Pilot Meetings; call with IC, resource call;
9-Oct-19	Clark Lonergan	10.00	Call with Pilot and sales teams regarding next steps and customer communication, PAD analysis, bank update, wires and payment of EFS and Com Data, numerous conference calls and updates, etc. Meeting with EFS and update on industry and market leaders; Various calls and discussions regarding estate matters, reporting, etc.;
9-Oct-19	David Flett	5.50	Emails with P Naumis, A Sidhu re fuel delivery, future orders; Several calls and emails with C Prieur, A DiPietro of Windsor office regarding Pizza Depot ordering, supplies, sales reports, banking, lottery tickets and other matters; review Pizza Depot supplier invoices and core-mark load list for store; memo to SC regarding Windsor store, Pizza Depot status and procedures; review Pizza Depot sale/cash summary and invoices; email with G Gill regarding Saputo, payroll; memo to N Ormond regarding Pizza Depot suppliers and ordering;
9-Oct-19	David Tell	1.00	Pick up from Bloomfield Rd and Tilbury locations;
9-Oct-19	David Tell	1.50	Reviewing and approving PO's;
9-Oct-19	Davit Asatryan	4.00	PAD Eagle customer accounts;
9-Oct-19	Doris Zheng	4.00	Updating cash flow and revisions to all cash flows, reviewing payroll information;
9-Oct-19	Glenn Harper	6.00	Review & summarize sales data for all locations; Review account with accountant; summarize customer payment data; numerous discussions with staff @ Tilbury location on billing functions; tend to supplier inquiries.
9-Oct-19	Josie Parisi	12.10	Numerous calls (OLG, Shell, Econo, Gibson, Gigg, MOE, TSSA, etc., AMCO, etc.), responding to numerous emails and calls. Dealing with various receivership issues;
9-Oct-19	Matthew Marchand	0.20	Correspondence with Ahmad regarding fuel delivery; correspondence with J. Parisi regarding same;
9-Oct-19	Maxine Finnegan	1.00	Menchie's London - final Weppa calculations
9-Oct-19	Melanie Murray	2.50	Attend at all 3 Sarnia locations to pick up lotto tickets, Telephone call with JP; discuss reconciliations with SdB and Ahmad; Telephone call with PN; email from PN; email from JP;
9-Oct-19	Nicole Ormond	7.50	vendors - notices, correspondence, terms, process payments, etc.

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9-Oct-19	Peter Naumis	5.00	Fuel DIP reads and tracking. Order fuel for Parkland supplied gas stations. Further discussions with Waddick Fuels regarding DEF. Receive and complete application form. Arrange for additional DEF order for Chatham. Call with Shell regarding ordering process, receivership, etc. Follow up with TSSA for release of public information - tank information - for 1670 London Line insurance. Various communications with existing insurers existing policies, add BDO, confirm validity, obtain tank information for existing stations. Continued follow up with Pizza Pizza and Subway franchises;
9-Oct-19	Sandra de Bruyne	0.80	Prepare deposit and forward copy to Carla Casco;
9-Oct-19	Sherri Murphy	3.50	Data input for debits;
9-Oct-19	Stephanie Burrowes	12.90	Approve customer PADs. Enter PADs. Corrections to PAD exceptions.
9-Oct-19	Stephen Cherniak	2.60	emails and call with B. Newton regarding Kubota and banks statements. email to Libro. forward to Newton. call with Gardner. draft and send letter to Gardner regarding RIN search. conf call regarding staff update. emails from Toronto office regarding updates on gas and IT at site location. send to M. Murray. review and send update procedures at Windsor pizza location;
9-Oct-19	Susan Rickards	2.20	Prepare vendor listing/labels, etc.; Cheque to London Hydro;
9-Oct-19	Svetlana Lopatina	7.50	Various correspondence with sales staff and customers. Review and approval of express codes and review of new applications;
9-Oct-19	Tony Montesano	4.00	Numerous discussion A. Boettger, regarding processing payroll through ADP; correspond with various individuals at ADP; confirm banking information with same; confirm change of all utilities for various locations to advise of Receivership and instruct to open new accounts for Receiver; discussion with E. Skaper at Shell Canada regarding change of banking information; process fuel purchases.
9-Oct-19	Vanessa Flis	4.00	Debited bank accounts via CIBC account; entered incoming invoices from various Eagle Travel locations;
9-Oct-19	Vince Siciliano	1.30	Partner planning conference call; dealing with franchises and tenants;
10-Oct-19	Adam Boettger	9.50	Attend at Company's location; Compare house account balances on Tilbury server to AR listing attached with July 31, 2019 borrowing base; Address inquiries regarding sales contractors outstanding arrears; Review sales information for Bloomfield fast-food locations for inclusion into cash flow; Inspection; Discussion with bookkeeper regarding recording, processing and remitting of HST; Discussion with bookkeeper on payroll source deduction arrears; Meeting with security company to set-up new master access code for receiver and remove unknown codes; Arrange logistics of paying staff contractor at Windsor location; Prepare comparison of weekly invoicing document to detailed weekly collection document prepared by Eagle staff;
10-Oct-19	Amanda DiPietro	0.80	Attend to location for morning safe drop pickup; Reconcile funds and prepare bank deposit;
10-Oct-19	Angelo Consoli	9.50	Attend at Bloomfield location; meeting with service provider regarding review of material dumped on site, water testing, etc.; discussions with Pilot staff; discussions and updates to S. 245 / 246 notice and applicable listings, correspondence with Counsel regarding same; discussions regarding customer agreements/rebates, charges, etc.; correspondence with GoDaddy regarding site access; Discussions with Eagle staff regarding operating matters, house accounts, suppliers, etc.;
10-Oct-19	Brad Newton	5.00	Review of returned items reports and provide summary to sales and C Mazur for Bank; prepare and send listing of accounts to freeze due to non-payment; various emails with sales and customers regarding frozen accounts and amounts to pay; reconciliation of invoicing amounts to salesman collection schedules to find discrepancies; review of Drafts made in CMO; approval of payments by cheque and wire; organizing prep of entry of Express invoices to customers;
10-Oct-19	Carla Casco	5.90	Various banking tasks;
10-Oct-19	Chris Mazur	9.20	Various calls to Counsel, IC and Bank's; Various e-mails; various calls with CIBC & Pilot; Review 245/246 Notice; resource call;
10-Oct-19	Clark Lonergan	11.25	Review bank account activity, meeting with ESF/Tcheck, meeting with Pilot, Bank and Counsel regarding next steps, fleet card analysis, PAD analysis, sales team meeting and update, house account analysis, numerous discussion with BDO team, etc.;
10-Oct-19	Colleen Prieur	0.50	print cheque and deliver to Provincial Road site;
10-Oct-19	David Flett	4.50	review Windsor store supplier invoices received; review core-mark invoice, complete purchase order and forward to N Ormond; Update core-mark order/invoice schedule; emails with N Ormond, C Prieur re Saputo invoice; email with N Ormond, G Gill re confirmation of Oct 9 Saputo delivery; confirm pizza depot payroll arrangements and email with G Gill; arrangements with BDO staff for Windsor store contractor cheques signing and delivery; emails with S Gill, P Naumis re Windsor fuel levels, future delivery requirements;
10-Oct-19	David Tell	0.50	Cash pick up from the Tilbury location;

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10-Oct-19	David Tell	1.50	Cash pick up from Bloomfield Rd and Tilbury locations. Writing up deposits and attend to the CIBC branch;
10-Oct-19	Doris Zheng	1.50	Incorporating payroll details, Pizza Pizza and Subway sales into cash flows, revising formulas;
10-Oct-19	Glenn Harper	9.00	File strategy discussion, address vendor issues, summarize sales data from locations, address customer payment discrepancies; vendor requests for unused product.
10-Oct-19	Josie Parisi	12.60	dealing with house accounts, tanks, OLG, calls regarding various other Receivership matters. Review draft court report, review 245/246 notice, review draft court orders regarding appointment of MNP. Various discussions with the team;
10-Oct-19	Matthew Marchand	0.30	Matters related to fuel delivery at Sarnia Shell;
10-Oct-19	Maxine Finnegan	0.20	Menchie's London - call Cintas, arrange for them to pick up rented mats and soap containers;
10-Oct-19	Melanie Murray	1.20	Email from NO; email to NO; attend at 1670 with SdB to retrieve deposit and allow Dhruv access to office; Telephone call with Adam; Telephone call with NO; Discuss resources with JH; discussed file with Cindy Lewis and gave instructions to SdB;
10-Oct-19	Nicole Ormond	6.50	vendors - notices, correspondence, terms, process payments, etc.
10-Oct-19	Peter Naumis	5.00	Various and ongoing daily administrative matters, etc.: DIP reads, inventory tracking, fuel ordering. Update regarding insurance information, various policies. Contact FCA for vetting of existing policies found. Correspondence to and from TSSA regarding information requests. Follow up with Shell regarding order release and delivery. Supplier queries;
10-Oct-19	Sherri Murphy	5.00	Prepare and input tracking spreadsheet for invoices;
10-Oct-19	Stephanie Burrowes	0.10	Returned customer's call and left message;
10-Oct-19	Stephen Cherniak	1.20	email regarding Kubota. draft letter. meet with Gardner regarding Menchie's. email hydro bill. emails and calls regarding change to the Order regarding Windsor location. emails to/from MNP regarding same. call with MNP;
10-Oct-19	Susan Rickards	2.50	Vendor list regarding 245/246 Notice;
10-Oct-19	Svetlana Lopatina	7.50	Various correspondence with sales staff and customers. Review and approval of express codes and review of new applications.
10-Oct-19	Tony Montesano	1.00	Contact ADP to advise of processing of payroll for RB78 and 85N8; prepare requisition for payment of fuel purchases; contact Union Gas, re-send request to open accounts under the name of the Receiver; correspond with N. Levasseur from Distribution Car-Tel; discuss same with J. Parisi;
11-Oct-19	Adam Boettger	9.30	Attend at Company's location; Arrange re-issuance of pre-receivership bounced payroll cheques; Draft and send letter to IT provider (for POS system) advising of receivership appointment and request to set-up a new account; Address water cut-off emergency at Tilbury Esso site; Send fuel dip slip for tracking and arrange tracking over the weekend; Discussion with manager at 402 Travel Centre on local customers; Correspond regarding shift close-out packages from the various locations and arrange to have them sent to Tilbury Esso; Design sales exception report template; Meeting with employees to discuss pending cancellation of Eagle Fleet Services card; Post notice of cancellation to Eagle Fleet Services cards at the Tilbury Esso location;
11-Oct-19	Amanda DiPietro	1.60	Attend to Provincial Rd location for morning safe drop pickup; Reconcile funds, prepare bank deposit and attend at bank;
11-Oct-19	Angelo Consoli	8.00	Attend at Bloomfield Location; various meetings and discussions with Eagle staff regarding customer billings, posting of credit card charges, customer website, etc.; correspondence re: Pilot matters; calls regarding status of operations, Fleet Card Business, etc. and plans and meetings with employees regarding the ceasing of same; discussions and review of draft report; correspondence with Sales Manager regarding customer account and related margins; meeting with customer; meeting with supplier regarding 30 day goods claim;
11-Oct-19	Brad Newton	7.50	Discussions regarding completed PADs for the current week and related exceptions; review returned items and report same to C Mazur; numerous discussions and emails with C Mazur/C Lonergan and Comdata and Tchek regarding customer PAD returns and NSF's, shutdown of cards; reconciliation of all Eagle card accounts for amounts incurred and paid over the last two weeks; Review and execute notice to creditors and arrange for it to be sent; emails and discussions and review of draft 3rd report;
11-Oct-19	Carla Casco	5.00	Various banking tasks.
11-Oct-19	Chris Mazur	11.30	Various calls with CIBC regarding Pilot and Fleet card business; Shut down of fleet card business; Attend to regarding shut down, Logistics, staff discussions; Various e-mails; Review draft court report; Customer issues on shutdown; Resource call;
11-Oct-19	Clark Lonergan	10.50	Cash reconciliation, sales team update, Call with Bank and Counsel regarding next steps, attendance at Court regarding litigation, BMO, update of the Receivership, review and revisions of Receiver's 3rd report, various conference calls, etc.;

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11-Oct-19	David Flett	4.50	Review morning dip readings, bill of lading and emails with P Naumis re usage, weekend order placement; review Oct 9 Imperial Tobacco invoice and cigarette receipt procedures with A Sidhu; emails with N Ormond regarding imperial, waste connections, saputo and update vendor invoice summaries; emails with A Sidhu regarding COD supplier arrangements; internal emails regarding sales report/ cash receipt procedures and daily package location; review 1527 provincial road transition procedures, if required with SC; call with SC regarding status; call and email H Bhuller, C Lonergan regarding CSR shut down;
11-Oct-19	David Tell	2.00	Reviewing a number procedures with Angelo and getting copies of keys made. Reviewing PO's;
11-Oct-19	David Tell	1.00	Cash pick up from Bloomfield Rd and Tilbury locations. Collecting mail for the Bloomfield Rd location;
11-Oct-19	David Tell	5.00	Attend Sarnia location regarding the shutdown of the fleet card services, meetings and discussions with staff, posting notice etc.;
11-Oct-19	Doris Zheng	1.00	Reviewing and summarizing EFT returns from PAD details, call regarding mechanics of cash flow;
11-Oct-19	Glenn Harper	10.00	Collaborate weekly sales data for all locations; summarize customer payment data; billing issues; assist with discontinuation of fleet card division.
11-Oct-19	Josie Parisi	7.40	review 3rd report and provide comments, calls with Warren Gibson, call with Chris Cook, numerous calls regarding the Receivership, review and respond to numerous emails;
11-Oct-19	Matthew Marchand	0.20	Review email correspondence regarding shift close-out packages; Review email correspondence regarding fuel inventory and delivery for Sarnia Shell;
11-Oct-19	Melanie Murray	1.50	Attend at Indian Rd; speak to Ahmad on phone; retrieve deposits and provide to SdB; email from AB; reply; make deposit at CIBC;
11-Oct-19	Nicole Ormond	3.70	vendors - notices, correspondence, terms, process payments, etc.
11-Oct-19	Peter Naumis	3.50	Various and ongoing daily administrative matters, etc. regarding reads, inventory tracking, fuel ordering. Update re: insurance information, various policies. Correspondence to TSSA re: expedite information requests. Supplier queries. Update and correspondence with security regarding weekend service, emergency contact, etc.;
11-Oct-19	Sandra de Bruyne	1.50	Prepare bank deposits;
11-Oct-19	Sherri Murphy	3.00	Post PAD's;
11-Oct-19	Stephanie Burrowes	10.50	Attend to PADs;
11-Oct-19	Stephen Cherniak	1.20	emails regarding MNP takeover. discuss with D. Flett. review of emails on procedures over weekend. call from Menchie's franchisor. send email; calls with Newton and Flett on Friday evening regarding shutting down fuel supply card;
11-Oct-19	Susan Rickards	2.00	Receivership Notice mail out and vendor list;
11-Oct-19	Svetlana Lopatina	8.50	Various correspondence with sales staff and customers. Review and approval of express codes and review of new applications. Termination of customer service reps at various locations;
11-Oct-19	Tony Montesano	2.00	Notice to CRA to request RT0002 HST accounts for the operating companies listed in the Court Order; Prepare wire for fuel purchases;
11-Oct-19	Vanessa Flis	1.75	Organized list of Bloomfield House Account statements into excel spreadsheet;
11-Oct-19	Vince Siciliano	0.50	Correspondence regarding insurance ; discussion with Naumis;
12-Oct-19	Brad Newton	2.50	Finalize communication to Eagle card customers and send to C Lonergan; prep of Eagle card AR schedule; 3rd court report review and discussions;
12-Oct-19	Chris Mazur	3.30	Various e-mails; Review draft report/e-mail to Debtors Counsel; Telephone discussion with IC; review draft report to court; Attend regarding customer communication;
12-Oct-19	Clark Lonergan	4.25	Update on Eagle Fleet Services revenue, dealing with Sales forces, cash/profit analysis, T check update, 3rd Receivers report update, etc.;
13-Oct-19	Adam Boettger	8.30	Prepare consolidated A/R listings from multiple departments and locations; Prepare summary of third-party payroll codes; Prepare summary of entities with locations and business operations; Assist in updating first-ranked security on list of entities; Prepare summary of bounced collections by reason for rejected collection; Update AR tracking document with PADs processed during the Receiver's appointment; Update listing of PAD exceptions;
13-Oct-19	Angelo Consoli	4.50	Meetings, discussions and updates to Receiver's Third Court Report; review various related summary charts; discussions regarding rebate program and liability, customer invoicing, etc.;
13-Oct-19	Brad Newton	12.00	Drafting of 3rd court report and related charts; reviewing returned items; continue work on AR schedule for approx.1,300 customers accounts;
13-Oct-19	Chris Mazur	8.50	Work on draft report to court; review Pilot numbers; Various e-mails;
13-Oct-19	Clark Lonergan	5.25	3rd Receivers report analysis and update. Discussion with BDO team and Counsel and analysis regarding the same;

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13-Oct-19	Josie Parisi	3.30	Review latest version of report and provide comments. Participate on conference call to discuss report;.
13-Oct-19	Melanie Murray	1.20	Email from DT; reply; attend at all 3 Sarnia locations to pick up deposits and return to BDO to lock up;
14-Oct-19	Adam Boettger	3.00	Updated bounced collection amounts included in AR tracking; Prepare supporting charts, calculations and schedules for Report to the Court; Team discussion of priority tasks for the week;
14-Oct-19	Angelo Consoli	6.50	Discussions, review and updates to Court report; call with Counsel to discuss same;
14-Oct-19	Chris Mazur	6.80	review and amend report to court to finalize. e-mail to CIBC, calls w IC to review court report. Changes to report.
14-Oct-19	Clark Lonergan	5.75	Review of the 3rd Receiver's report. Discussion with the BDO team and Counsel regarding the same. PAD and nsf update. Cash expenditure update and analysis, etc.;
14-Oct-19	David Flett	0.30	Review fuel dip readings, bill of lading; emails with S Gill (Windsor store) and P Naumis re fuel readings and delivery;
14-Oct-19	Josie Parisi	4.80	Review draft report and provide comments, attend call with Counsel to review report, review final version of report and provide comments;
14-Oct-19	Peter Naumis	3.50	October 12- 14 correspondence with operators regarding DIP reads and inventory needs. Review for Truck Stop diesel requirements. Correspondence with Parkland, Shell and Amco. Monitor inventory levels;
15-Oct-19	Adam Boettger	8.50	Attend at Company's location; Track outstanding cheques for contractors; Inquire as to weekly payroll with bookkeepers; Arrange to have shift packages sent to Tilbury location; Assemble fuel pricing information from fuel stations and compare to pricing; Discuss process at gas stations for setting prices; Discussion with bookkeeper regarding Shell POS system and information available for download; Discussions regarding payments from house account customers; Discussions with vendors of ongoing services; Discussion with bookkeepers on weekly invoicing and investigate delay in processing; Review office for minute books; Forward notification of double-payments and bounced rebates to team for review; Review POS system for report on breakdown of fuel sales with quantities and reconcile to day-end close receipts printed from system; Team discussion of action items and priorities; Discussion of bank deposits from POS terminals and method for reconciling credit card sales to bank statements;
15-Oct-19	Amanda DiPietro	1.60	Morning safe drop pickup, reconcile and prepare bank deposit and send invoices to DF; Attend to bank for deposit;
15-Oct-19	Angelo Consoli	8.20	Attendance at Bloomfield; review and revisions to Draft Third Report and various calls with counsel; various correspondence with suppliers regarding terms, ongoing supply, etc.; correspondence with various customers regarding invoicing, discounts, etc. meetings and discussions with Eagle staff regarding various daily operating, scheduling matters, etc.;
15-Oct-19	Angy Masse	0.50	Banking - long weekend worth
15-Oct-19	Brad Newton	3.30	Review of significant returns for the day and updating schedules for same; Reconciling bank account and reviewing total of invoicing and PADs; Review and approving disbursements; Review of CIBC reporting; Follow up on T-chek issues; Tracing credit card transactions and debit machines;
15-Oct-19	Carla Casco	5.40	Set up wires, print cheques. post in Ascend and other banking tasks;
15-Oct-19	Chris Mazur	7.60	Call with Counsel regarding reporting; Updates to report for CIBC; Review court report changes; Attend re borrowing certificate; Review banking issues, wires; Attend regarding supplier contracts; Attend regarding BMO, call with IC regarding BMO order relief sought;
15-Oct-19	Cindy Lewis	1.10	Deposit and update tracking schedule;
15-Oct-19	Clark Lonergan	9.50	Review of the 3rd Receiver's report. Discussion with the BDO team and Counsel regarding the same; PAD and nsf update; Cash expenditure update and analysis, etc.; Next steps planning with the BDO team, reconciliation of major supplier accounts, Customer and Sales People transition memo, numerous correspondence with the Bank regarding sources and uses of cash, etc.;
15-Oct-19	David Flett	3.00	Review dip reading, bill of lading for delivery and emails with S Gill and P Naumis regarding fuel levels, order requirements; review Core-Mark order, cash delivery suppliers with A Sidhu and emails with N Ormond regarding order; review invoices for other Windsor deliveries received; emails with A Boettger, C Prieur regarding shift packages; Email regarding Windsor site, pizza depot POS;
15-Oct-19	David Tell	2.50	Reviewing and Approving PO's for Imperial and CoreMark for both locations; Cash pick up from Bloomfield Rd and Tilbury locations;
15-Oct-19	Doris Zheng	2.00	Call regarding PAD details, review and analysis on PAD details up to Oct 15th, call regarding cash flow updates, reconciling CIBC returns report and PAD details spreadsheet;

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15-Oct-19	Glenn Harper	8.00	Communication with various supply vendors for all locations, summary of fuel pricing from each location, various discussions with Bookkeeper on QuickBooks role/functions, review customer payment summary and calculation of discounts applied; discussion of customer payment issues with Team;
15-Oct-19	Josie Parisi	2.60	Review and respond to numerous emails; Correspondence with Warren Gibson regarding outstanding amount; Review sections of court report; Various discussions with C. Mazur;
15-Oct-19	Matthew Marchand	0.30	Review email correspondence regarding Sarnia Shell fuel delivery and order; receive phone call from Ahmad regarding payment; correspondence with A. Boettger regarding same;
15-Oct-19	Melanie Murray	1.50	Telephone call to Carla; email to Carla; attend all 3 Sarnia locations to pick up deposits; receipt of cheques sent by courier; Scan/email invoices to NO;
15-Oct-19	Nicole Ormond	6.70	vendors - notices, correspondence, terms, process payments, etc.
15-Oct-19	Peter Naumis	2.00	DIP reads and gas inventory tracking; Order retail and truck stop diesel; Correspondence with operators; Ongoing insurance issues and review;
15-Oct-19	Robyn Duwyn	0.60	Call and email regarding details for Court Report;
15-Oct-19	Sherri Murphy	0.20	Prepare Receiver certificate 4;
15-Oct-19	Stephanie Burrowes	0.40	Attend to approval of transfers and wire transfers. Attend to PADs;
15-Oct-19	Stephen Cherniak	0.30	emails over weekend regarding report;
15-Oct-19	Susan Rickards	0.30	Review and compile documents;
15-Oct-19	Svetlana Lopatina	6.00	Various correspondence with sales staff and customers regarding card services, billings and rebates;
15-Oct-19	Tony Montesano	5.00	Discussions with B. Newton regarding POS system at Pizza Pizza, Subway and Pizza Depot; Discuss change of bank information; contact Mongers , TD merchant and Chase to discuss POS for certain locations; Discuss change of banking information; Create spreadsheet to track and reconcile credit card transactions; Process requisitions for fuel purchases; Correspond with C. Casco regarding CMO systems; Process transfer of funds; Attend regarding issues with utility providers; Contact Hydro One to close account opened under name of the Receiver;
16-Oct-19	Adam Boettger	9.00	Attend at Company's location; Draft cash flow projections and profit and loss schedule by gas stations location and entity; Provide instructions to staff on compiling cash flow projection; Compile cost information on fuel at gas station locations; Phone calls with vendors to advise of receivership; Provide direction to vendors on receivership and their outstanding invoices; Discussion of Receiver's process for approving store orders;
16-Oct-19	Amanda DiPietro	2.80	Attend to pick up safe drops, reconcile funds and prepare bank deposit, and attend to bank deposits; Attend to location to meet new receiver and provide keys, count tobacco inventory, and pickup invoices;
16-Oct-19	Angelo Consoli	3.50	MNP Transition matters: Various correspondence with Counsel regarding MNP appointment, transition of Provincial Road location, processing of payroll, etc.; Follow up with ADP and Eagle staff regarding processing of same; Correspondence with BDO staff regarding transition matters, site locations, staffing, insurance on applicable properties, etc.; Review and correspondence with Counsel regarding Wyoming, payroll, reimbursement agreement, etc.; Correspondence with MNP regarding payroll processing related matters;
16-Oct-19	Angelo Consoli	6.00	Various correspondence with suppliers regarding goods/services; Correspondence with maintenance regarding protection/rebuild of manhole covers; Discussions / review of status update; Correspondence with various customers regarding account statements, invoicing, etc.; Correspondence with IT supplier regarding services; Correspondence with Counsel regarding records; Review and discussions regarding cashflow analysis, assumptions, billings, etc.; Various discussions with site staff regarding operating matters, staffing, etc.; Correspondence with ADP and Eagle staff regarding payroll processing;
16-Oct-19	Angy Masse	0.25	Attend to file review;
16-Oct-19	Brad Newton	2.30	Review of customer payment returns and update of schedule, review of schedule showing payment returns matched to PADs and summary of same for CIBC, emails and discussions regarding status of invoicing and potential for PADs, review of draft CIBC daily reporting; reconciliation of invoicing to PADs and outstanding amounts;
16-Oct-19	Carla Casco	4.50	Set up wires, prepared cheque requisition. post items in ascend. print doc from web and e-mails;
16-Oct-19	Chris Mazur	9.90	Report to CIBC; Call with First Ontario and Counsel; Call with IC; Environmental issues; Attend at Tilbury location; Call with IC regarding BMO/MNP issues; On Site issues;
16-Oct-19	Cindy Lewis	1.60	Counting and recording cash pickups;

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16-Oct-19	Clark Lonergan	4.75	Procurement reconciliation, cash & PAD update, review of Receiver's third report, reporting regarding receivership funding, sources and uses of cash, Customer contract update, etc.;
16-Oct-19	David Flett	5.00	Numerous internal emails regarding MNP appointment, locks, Windsor location arrangements, fuel status; Several emails with N Ormond regarding Windsor supplier payments, Saputo non-delivery and MNP transition, weekly Core-Mark order status and forward documents; Calls and email with A Sidhu and S Gill regarding MNP appointment; call with H Bhuller regarding Windsor site staff; phone call with B Hinton of MNP on 1527 Provincial operations, management personnel, inventory and transition issues; Text messages with B Hinton re Eagle personnel; Emails to B Hinton regarding transition information on utilities, payroll, site information; Emails with A DiPietro regarding keys, transition issues, cigarette count approach; Review and summarize Sept 30 / Oct 16 cigarette counts; review Imperial Tobacco invoice regarding average unit price per carton;
16-Oct-19	David Tell	3.50	Cash pick up from Bloomfield Rd and Tilbury locations; Prepare deposits and attend to the CIBC branch;
16-Oct-19	Doris Zheng	4.75	Updating and reconciling PAD details up until Oct 16th, compiling transactions for all bank accounts, discussions regarding EFT transfers / returns by date, updates to cash flow;
16-Oct-19	Glenn Harper	8.50	Assist with transition items, address vendor issues, numerous discussions with customers pertaining to payment discrepancies, discussion with IT, review & summary of customer payment issues, address sales discrepancies.
16-Oct-19	James Knott	1.00	Delivered imaged drives to Sandy at GT;
16-Oct-19	Josie Parisi	3.90	Respond to numerous emails and calls related to the Receivership, participate in conference call regarding report and release;
16-Oct-19	Melanie Murray	1.00	Email and telephone call with NO; Telephone call from Dhruv regarding CoreMark; Attend at Sarnia locations to pick up deposits; Approve POs and deliver cheques to Dhruv;
16-Oct-19	Nicole Ormond	5.90	vendors - payments, P.O. tracking, invoice reconciliations, etc.
16-Oct-19	Peter Naumis	2.75	DIP's, inventory tracking, review for gas order. Insurance queries to HUB regarding environmental policies, etc. Investigate new insurance policy coverage through Dan Lawrie Insurance Brokers. Review and contact Intact insurance regarding existing policies, premiums due, coverage, adding BDO as Named Insured, etc. Summarize current insurance coverage;
16-Oct-19	Stephanie Burrowes	4.50	Update return PADs report; Create excel sheet for EFT transactions per station from data provided by Pioneer; Create PAD Summary; Create PAD summary with returns using CIBCs format;
16-Oct-19	Stephen Cherniak	4.30	numerous emails and calls regarding changeover of provincial rd. to MNP. organize Windsor staff member to attend at location and meet with MNP. calls and emails to MNP. call with Consoli/Mazur regarding attendance. emails regarding Sarnia location. emails regarding reconciliation of gas. cigarettes at Windsor location with MNP;
16-Oct-19	Susan Rickards	0.30	Update file documents;
16-Oct-19	Svetlana Lopatina	4.50	Various issues with billings and employees. Numerous customer calls and inquiries;
16-Oct-19	Tony Montesano	4.50	Continue dealing with TD merchant and Chase to discuss POS for certain locations; discuss change of banking information; Reconcile credit card transactions, reconcile credit applied to fuel purchases; Process requisitions for fuel purchases; Correspond with C. Casco regarding CMO systems; correspond regarding with issues with utility providers; Discussion with Helen Peralta at Moneris regarding investigation for rejected deposits for 18 Wheeler Travel Centre, provided correct account information;
16-Oct-19	Vanessa Flis	0.30	Updated summary of House Account Statements;
17-Oct-19	Adam Boettger	9.50	Attend at Company's location; Investigate alarm and respond to alarm monitoring company; Draft cash flow projections and profit and loss schedule by gas stations location and entity; Investigate cause of server shut-down; Arrange for IT services to attend and review/repair server; Meeting with third-party IT consultants; Discussion with Jayme regarding billing information not available due to server unavailability; Discussion of cash flow projection / profit and loss analysis;
17-Oct-19	Angelo Consoli	7.00	Attend at Bloomfield location; Discussions with various employees regarding site matters, supplies, repairs, quotes, etc.; Review statements and correspondence with various customers; Review and call with Counsel regarding draft report; Calls with various service providers regarding IT, server malfunction, etc.; Review and discussions regarding cashflow projection assumptions, costing, etc.; Correspondence with AR insurance provider regarding insurance policy;
17-Oct-19	Angelo Consoli	0.80	MNP Transition: various correspondence with payroll service provider and 908 staff re: payroll processing, transmittal of funds, etc.; correspondence with MNP re: various transition matters;
17-Oct-19	Brad Newton	3.10	Review of returns for the day and arrange for update to AR spreadsheet; Discussions regarding CIBC reporting and review draft of same; Receiver's tracking system and entries into Ascend; Emails and discussions regarding issues for invoicing of fuel charges and express codes from T-Chek and Comdata;

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17-Oct-19	Carla Casco	4.60	Receipts, prepared wire, prepare cheque requisitions print cheques and various banking tasks;
17-Oct-19	Chris Mazur	6.90	Telephone call with CIBC, e-mails; Review customer PAD agreements., Review reimbursements agreement with BMO; Call with IC; Review revisions to court report. Calls with IC to finalize; Daily update;
17-Oct-19	Clark Lonergan	3.75	Banking update and reconciliation of PAD accounts and transfer of amounts regarding same. customer update discussion with BDO team, etc.;
17-Oct-19	David Flett	0.70	Memo to B Hinton of MNP regarding suppliers and order arrangements; Emails with T Montesano regarding utilities, A DiPietro regarding keys; Sign Sarnia payroll cheques;
17-Oct-19	David Tell	1.00	Reviewing/Approving PO's;
17-Oct-19	David Tell	3.50	Cash pick up from Bloomfield Rd and Tilbury locations. Writing up deposits and attend to the CIBC branch;
17-Oct-19	Doris Zheng	2.50	Discussions regarding CIBC data exports, summarizing transaction data and reconciling PAD accounts for activity, call regarding transaction data and recording in Ascend;
17-Oct-19	Doris Zheng	0.50	Review documents reviewed by CIBC Counsel and witnessing review of documents at Stockwoods;
17-Oct-19	Glenn Harper	7.50	Attend Tilbury location, sales summary from POS systems, review financial statements from QuickBooks, Contact and correspond with various gas station; address vendors.
17-Oct-19	Josie Parisi	7.40	Review report with Mazur, Consoli, Spence and Graff, discussions with Parkland regarding Fuel Supply Agreement, review fuel pricing information, various discussions with Mazur, review cash flow, numerous internal calls;
17-Oct-19	Melanie Murray	1.50	Telephone call with NO/CM/BN; Attend at Sarnia locations to pick up deposits;
17-Oct-19	Nicole Ormond	2.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
17-Oct-19	Peter Naumis	2.00	Call with HUB regarding environmental policies, tank information for all stations, etc. Follow up with TSSA regarding information request for 1670 London Line. DIP reads, gas and diesel inventory tracking. Correspondence with operators. Gas and diesel fuel order with Parkland and Amco;
17-Oct-19	Sandra de Bruyne	0.80	Cash count and prepare deposit slips;
17-Oct-19	Stephanie Burrowes	0.70	Run return reports. Run transaction reports. Discussion with Doris and Clark regarding PAD reports. Update PAD Summary. Meeting regarding bank account;
17-Oct-19	Stephen Cherniak	1.50	emails and calls with Angelo regarding Windsor location changeover. call and email to Windsor office regarding interested parties. email from Windsor staff person regarding sending information. deal with manual payroll cheques;
17-Oct-19	Susan Rickards	0.90	Compile documents for courier;
17-Oct-19	Svetlana Lopatina	4.50	Various calls and inquiries from customers and employees;
17-Oct-19	Tony Montesano	1.00	Enter and reconcile credit card transactions; prepare cheque requisitions for fuel purchases; Contact R. Mohammed at Union Gas request to cancel the contract under account # 200252729427 located at 3625 Wheeler they opened in error;
17-Oct-19	Vanessa Flis	4.70	Recording returned debit payments for the Canadian and USA accounts;
18-Oct-19	Adam Boettger	7.50	Attend at Company's location; Generate breakdown of fuel type sales from POS system for prior weeks; Discussion with IT service professional on repair to server and re-initiate system; Update profitability analysis of gas stations based on daily sales prices; Review profit and loss projections and update with reviewer's comments; Update profit and loss schedule to split between retail and semi diesel fuel sales (dollars and volumes); Discussion with accounting staff on diesel fuel sales records in main POS system; Review of credit card transactions deposited in bank statement and attempt to trace to POS system generated documents;
18-Oct-19	Angelo Consoli	7.50	Attend at Tilbury regarding status of server report and meeting with CB Services regarding same; discussions and correspondence with accounting staff and QuickBooks regarding access to accounts for payments; correspondence with Mandeep regarding same; Attend Bloomfield, meeting with staff regarding various matters, invoice, parts and supplies, etc.; correspondence with various suppliers regarding terms and ongoing service for repairs, IT, etc.; correspondence with various customers regarding statement of accounts, etc.;
18-Oct-19	Brad Newton	4.00	Review of bounced payments for the day; review invoicing issues and discuss invoicing with A Consoli and SIR Solutions; issues regarding approval of wires for fuel purchases; emails and discussions regarding updating AR and PAD schedules for current returns and to split pre and post receivership invoicing for HST reporting purposes; review of the salesforce website customer information in preparation for invoicing to customers; emails with customer to determine status of invoicing, how they receive it and obtain copies of previous invoices;
18-Oct-19	Carla Casco	5.00	set up payable, set up wires, e-mails, various banking tasks;
18-Oct-19	Chris Mazur	4.30	Various e-mails, call with IC; Attend regarding P&L; Call with First Ontario;
18-Oct-19	Cindy Lewis	0.60	Counting cash and update tracking spreadsheet;

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18-Oct-19	Clark Lonergan	4.25	PAD reconciliation, Sales office wind-down update and discussion with the BDO team, banking and wire approvals, T-Chek updated reconciliation, review of finalized 3rd Receiver's report, etc.;
18-Oct-19	David Tell	1.50	Cash pick up from Bloomfield Rd and Tilbury locations; Prepare deposits and attend to the CIBC branch;
18-Oct-19	Doris Zheng	7.00	Updating spreadsheet for all account transactions Oct 16 - Oct 18th, discuss matching of AR tracking and PAD details, reconcile pre and post receivership PADs processed/EFT returns with AR listing, identify and allocate bank transactions;
18-Oct-19	Glenn Harper	6.50	Tend to requests re: transition, QuickBooks-related items, G Suite Company email access, fuel/diesel summaries, discussion with staff re: Sage Intact, customer discussions re: rebates o/s & payment errors.
18-Oct-19	James Knott	0.50	Return calls to GT regarding evidence;
18-Oct-19	Josie Parisi	3.20	Finish reviewing cash flow, correspondence with A. Consoli, wires for fuels, call to the parties with tanks in their yards. Update bank direction letter, discussions with Parkland;
18-Oct-19	Maxine Finnegan	0.50	Print and send payroll cheques for Sarnia locations;
18-Oct-19	Melanie Murray	1.80	Attend at all 3 Sarnia locations and pick up deposits; email with Dhruv, attend at CIBC to make deposits; messages to SdB regarding paycheques, Telephone call from Adam B; email to SdB regarding Reconciliations;
18-Oct-19	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
18-Oct-19	Peter Naumis	2.00	Call to RK Tax Law regarding query on continued CRA legal services, outstanding account, financials, etc.; Receive morning DIPs, track inventory, place weekend delivery order; Follow up and chase TSSA for 1670 London Line information; Further insurance investigations;
18-Oct-19	Sandra de Bruyne	1.50	Cash count, prepared deposits, provided payroll cheques and document scanning;
18-Oct-19	Stephen Cherniak	0.40	deal with cheque signing. emails regarding utilities. respond. email from Gardner. Respond;
18-Oct-19	Svetlana Lopatina	6.00	Various calls with vehicle insurance company and insurance broker, Toyota Credit for vehicle return and pick up, correspondence with employee in possession of the vehicle. Numerous customer calls and email inquiries. Attend the sales office and remove all customer contracts and hard drives;
18-Oct-19	Tony Montesano	1.00	Correspondence with Union Gas regarding change of service to MNP for account billing in the name of 2189788 Ontario Inc at 5470 Walker Rd, Tecumseh; and 2145744 Ontario Ltd and 2145754 Ontario Ltd for this property but we are billing 2542372 Ontario Inc ; Correspondence R. Smith an MNP; Provide account information and contact person at Union Gas regarding taking over the account;
18-Oct-19	Wendy Ge	3.00	Review sales contracts and move contracts from sales location to office;
19-Oct-19	Brad Newton	0.80	Review of invoicing summaries for week of Oct 7 to 11 and summarize same into workable spreadsheets and provide summary email of invoicing to C Mazur;
19-Oct-19	Chris Mazur	2.80	Various e-mails; Telephone discussion with IC; Insurance review; Attend regarding P&L;
20-Oct-19	Adam Boettger	4.50	Prepare profit and loss projections for individual gas stations; Adjust fuel prices at Tilbury gas stations; Discussion of discounts and rebates provided to customers and appropriate method of budgeting in profit and loss schedule and cash flows;
20-Oct-19	Angelo Consoli	3.50	Review and discussions regarding projection assumptions, review and summarize customer pricing and supplier costs regarding same; Update regarding various operating matters, costs, site repairs and maintenance, etc.; Correspondence with Eagle staff regarding fuel pricing;
20-Oct-19	Angelo Consoli	0.50	Review and discussions regarding correspondence with MNP, account reconciliation considerations; updates to MNP regarding payroll funding (BK's and SSC);
20-Oct-19	Chris Mazur	2.20	E-mails; Telephone discussion with IC; Review insurance matters; Attend regarding P&L;
21-Oct-19	Adam Boettger	8.80	Attend at Company's location; Update profit and loss projections with revised assumptions; Team discussion of profit and loss projections; Prepare calculations of average fuel sale prices; Arrange for payment of vendor invoices; Discussion on payment of September 2019 source deductions;
21-Oct-19	Angelo Consoli	8.00	Attend Bloomfield location; Correspondence and discussions with ETP staff regarding payroll, staffing, weekend operations, supply requirements; Correspondence with repair service provider; Review and discussions regarding projection assumptions and revisions to same; Review quotation regarding site maintenance and meeting with service provider for 2nd quote; Various other receivership matters and discussions;
21-Oct-19	Brad Newton	0.80	Emails and discussions regarding setting up PAD'ing for last week of customer charges;
21-Oct-19	Carla Casco	2.00	Receipt payment and prepared deposit slip; Set up payables, prepared wire, e-mail confirmation and other e-mails with staff;

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21-Oct-19	Chris Mazur	4.70	Report to Stakeholders; Various e-mails; Attend regarding various issues, P&L, telephone discussion with IC; Review file;
21-Oct-19	Cindy Lewis	0.50	Counting cash/ enter in spreadsheet;
21-Oct-19	Clark Lonergan	1.15	Sales office discussion with the BDO team, procurement reconciliation, review of Pilot, T-check and Comdata information, etc.;
21-Oct-19	David Tell	1.00	Collecting cash deposits from the Tilbury and Chatham locations;
21-Oct-19	Doris Zheng	1.75	Updating bank account activity to Oct 21, reconciling PADs/EFT transfers, call w Angelo regarding cash flows, reviewing holding company financial statements;
21-Oct-19	Glenn Harper	4.00	Tend to vehicle loan & lease requests to various vehicle finance Company's; compile customer sales data; various discussions w. bookkeeper; vendor issues.
21-Oct-19	Josie Parisi	3.40	Attend regarding fuel order from Amco, review various emails, email regarding Mark Smith Fuels as an alternate fuel provider. Call with Mark Smith, review projections, conference call;
21-Oct-19	Matthew Marchand	0.40	Receive phone call from Ahmad regarding Sarnia Shell snow removal agreement; Receive phone call from Ahmad regarding Sarnia Shell fuel pump maintenance; Email correspondence with A. Consoli regarding same; Telephone call with Ahmad regarding same;
21-Oct-19	Melanie Murray	1.70	Attend at all 3 Sarnia locations to pick up deposits and deliver payroll cheques; Email to Maxine regarding cheques; FW locksmith invoice to PN for payment; Telephone call with AB; Correspondence regarding Coke;
21-Oct-19	Nicole Ormond	5.30	vendors - payments, P.O. tracking, invoice reconciliations, etc.
21-Oct-19	Peter Naumis	2.25	DIP reads, track inventory levels, review for fuel order. Follow up with TSSA regarding request for information on 1670 London Line. Follow up with insurance regarding replacement coverage, limits, etc. Call to and discussions with Grewal Foods, master franchisor for Subway. Discuss inspection of franchise, broken toaster, etc. Communicate with Subway corporate, receive franchise agreement;
21-Oct-19	Sandra de Bruyne	0.40	Scan bank deposits to Carla Casco;
21-Oct-19	Srdjan Pavlovic	9.00	Search for and compile various documents from the Tilbury site from the various entities of the company including tax, insurance, and government accounts;
21-Oct-19	Stephanie Burrowes	4.00	Attend to A/R and return reports. Approve transfers and modify transfer dates. Attend to utilities;
21-Oct-19	Svetlana Lopatina	4.50	Various correspondence regarding vehicle in employees possession that is to be picked up. Various customer emails and phone inquiries. Correspondence with employees;
21-Oct-19	Tony Montesano	2.50	Create spreadsheet credit card transaction reconciliation; enter credit card transaction since October 1, 2019;
22-Oct-19	Adam Boettger	8.50	Attend at Company's location; Update profit and loss projection with current/recent sales prices and volumes; Attend post office; Compile and store credit card application documents; Review documents in main office and sort by entity; Arrange for payment of vendor invoices; Discussion with MNP Receiver on operations and documents of the entities; Prepare summary of express codes for Oct 7 to 11;
22-Oct-19	Angelo Consoli	8.50	Attend Bloomfield location; meetings/discussions with ETP staff regarding customer billings, site repairs and maintenance, pricing, etc.; Review and identify additional PAD data; Correspondence with various IT service providers regarding status of ETP website; Review and discussions regarding projections and memorandum regarding same; Correspondence with various suppliers and customers;
22-Oct-19	Brad Newton	1.00	Emails and discussions with S Burrowes regarding completing PADing today; Discussions regarding updating return figures for last few days and including information regarding same in update to CIBC; Follow up on obtaining customer agreements;
22-Oct-19	Carla Casco	1.20	Set up payables, prepared cheque requisitions and print cheques;
22-Oct-19	Carla Casco	0.50	Set up wire, prepared cheque requisitions;
22-Oct-19	Chris Mazur	4.20	Various e-mails; Report to CIBC; Status of P&L; Telephone discussion with IC regarding court material; Status of insurance; Attend regarding salesforce comments from Counsel; Review pilot matter; Various e-mails; E-mail to counsel regarding various outstanding matters; Attend regarding PAD agreements review; Attend regarding BMO information request;
22-Oct-19	Clark Lonergan	1.75	Review of PAD update, correspondence with Bank regarding the same, sales office update, Pilot review, etc.;
22-Oct-19	David Tell	1.00	Picking up cash deposits from the Tilbury and Chatham locations;
22-Oct-19	David Tell	0.50	Confirming purchases from Imperial and CoreMark for the Tilbury location;

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Date	Name	Hours	Comments
22-Oct-19	Doris Zheng	2.50	Update bank transactions detail spreadsheet and reconcile PAD/EFT returns, review for additional transfers to be made to reconcile PAD accounts and assist with making transfers; Reconciling fuel invoice schedules, pre and post receivership;
22-Oct-19	Glenn Harper	9.50	Attend Bloomfield location; review files & emails contained in office PC; meet with owner of truck dealership next door regarding 908953 owned Kubota tractor parked at property to coordinate removal of same; address numerous customer inquiries regarding fleet account billing errors; review of customer accts.; deal with website issues;
22-Oct-19	Josie Parisi	7.10	Prepare analysis regarding credit card fees, prepare analysis of fuel prices, review potential pricing from Mark Smith Fuels, prepare memo regarding projections, various discussions with C. Mazur regarding Eagle, review motion materials;
22-Oct-19	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
22-Oct-19	Peter Naumis	2.00	DIP reads, inventory tracking, review for fuel order, etc. Obtain gas pricing from each station and track. Further correspondence with Subway. Continued investigation and updates re: insurance and environmental coverage;
22-Oct-19	Sandra de Bruyne	1.90	Counting cash, prepared deposit slips, scanning;
22-Oct-19	Srdjan Pavlovic	9.00	Compile and organize documents from various entities at the Tilbury location into an excel spreadsheet, such as tax, insurance, government and accounts pertaining to each of entities; Compile bank information and reporting periods of each bank account of the entities into an excel spreadsheet;
22-Oct-19	Stephanie Burrowes	7.00	PAD customer accounts. Update and track A/R. Update and track returns from PADs;
22-Oct-19	Svetlana Lopatina	5.00	Various customer phone and email inquiries. Correspondence with head office and staff. Review customer contracts. Correspondence regarding vehicle;
22-Oct-19	Tony Montesano	0.50	Prepare requisition for fuel purchase; scan same to C. Casco for processing;
22-Oct-19	Vanessa Flis	3.20	Updated fuel purchase spread sheet; Input PAD transactions into CIBC;
22-Oct-19	Wendy Ge	0.40	File review for customer contracts;
23-Oct-19	Adam Boettger	8.00	Attend at Company's location; Team discussion/phone calls regarding profit and loss projections; Amendments, updates to assumptions and profit and loss projection; Review documents in main office;
23-Oct-19	Angelo Consoli	7.00	Meeting with service provider regarding quote to clean up dumped material; updates regarding Second dump; correspondence with police investigator regarding same; review and discussions regarding projections, assumptions, etc.; review billing details and correspondence with customers regarding same; correspondence with various suppliers/creditors regarding terms, arrears, etc.; correspondence with Money Mart regarding NSF customer rebate cheque; Discussions with Bloomfield regarding operations, order, staffing etc.;
23-Oct-19	Brad Newton	1.50	Discuss POS system with T Montesano; update on status of PADING with S Burrowes; Emails regarding customer complaints on PADING without invoices; emails with Counsel regarding NDA agmt with SIR regarding obtaining info from SIR system;
23-Oct-19	Carla Casco	1.00	Prepared cheque requisition for two wires, set up payables and print cheques, exchange e-mails; Other banking tasks;
23-Oct-19	Carla Casco	1.50	Review and update to various banking tasks;
23-Oct-19	Carla Casco	0.50	Set up template for wire, process wires, e-mail for approval;
23-Oct-19	Chris Mazur	4.30	Report to CIBC; Telephone discussion with IC, attend regarding house accounts; Attend regarding resources; P&L statements and memo to CIBC;
23-Oct-19	Cindy Lewis	0.50	Counting cash; enter in spreadsheet;
23-Oct-19	Clark Lonergan	2.75	Pilot, T-Chek and Comdata account reconciliation, discussion with BDO team regarding the same. Update on sales office next steps, etc.;
23-Oct-19	David Flett	0.70	Review documentation from Windsor, organize keys and instructions to forward to MNP; email with A Sidhu re sub-contractor invoices; email to N Ormond with details of payments to 2461643 Ontario; email with B Hinton of MNP regarding provincial road Esso changeover; review provincial road accounting with SC;
23-Oct-19	David Tell	0.50	Cash pick up from the Tilbury location;
23-Oct-19	David Tell	0.50	Reviewing Imperial and CoreMark orders for Tilbury and Bloomfield Rd locations and issuing PO numbers;
23-Oct-19	Doris Zheng	2.75	Update bank transactions in tracking schedule, adding PAD details for Oct 22 and reconciling PAD/EFT returns, revising Pilot payment schedule, reconciling discrepancies between different schedules, calculating number of gallons/litres for rebate;
23-Oct-19	Glenn Harper	10.50	Attend Tilbury site to retrieve customer PAD records, attend Chatham location for review of files; desktop computers, consult VW and GM Finance regarding auto leases of Co., address numerous issues with service and product vendors for Chatham location, meet with Abell Pest Control regarding continued service and billing issues, address Kubota tractor issue with Superintendent of Property, numerous discussions with fleet card customers, review security issue with crime committed on property, discussions with site manager on tobacco sales, review previous correspondences from owners; discussion with Svetlana regarding Salesforce issue, numerous discussions with Angelo Consoli on sales and A/R related items; view security cameras for site dumping of soil;
23-Oct-19	Josie Parisi	5.70	Review and updates to P&L projections memo, responding to various requests;

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23-Oct-19	Kim Hickling	0.75	review accounts;
23-Oct-19	Matthew Marchand	0.30	Correspondence with Ahmad regarding fuel pump maintenance at Sarnia Shell;
23-Oct-19	Melanie Murray	1.00	Attend at Indian Rd to pick up deposit; gave instructions to CL; Correspondence to BDO Hamilton; Attend at CIBC to make deposit;
23-Oct-19	Nicole Ormond	5.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
23-Oct-19	Peter Naumis	3.00	DIP, inventory tracking, fuel order. Communication with operators. Call with RK Tax Law regarding CRA audit, follow up, etc. Continued correspondence with insurers regarding coverage, seek previous years application with tank information, etc. Summarize policy installment obligations;
23-Oct-19	Srdjan Pavlovic	7.50	Attend at Tilbury; Various correspondence with site staff; Review records in main office for government and other accounts, etc.;
23-Oct-19	Stephanie Burrowes	4.70	Attend to update of A/R spreadsheet, recording for PADs that occurred yesterday and update express code amounts. Attend to PAD returns and update same;
23-Oct-19	Stephen Cherniak	1.60	call with C. Mazur regarding accounting for Windsor location. Discuss with D. Flett. call with J. Parisi regarding same. review of email to MNP re changeover. call with C. Mazur re menchie's location. send Gardner reporting email. review response. v/m regarding showing location. email regarding site location. call and emails with Gardner regarding Kubota;
23-Oct-19	Susan Rickards	0.40	Courier issues;
23-Oct-19	Svetlana Lopatina	5.00	Various customer phone and email inquiries. Correspondence with head office and staff. Review contracts;
23-Oct-19	Tony Montesano	0.50	Contact Chase Merchant services to discuss POS system at the Subway location at Bloomfield Plaza; discussed same with B. Newton; advised C. Mazur of the same;
23-Oct-19	Tony Montesano	0.50	Prepare payment of fuel purchase for Shell Canada; Scan requisition for processing wire transfers;
23-Oct-19	Vince Siciliano	0.75	Discussion regarding perspective purchaser; Correspondence with Parisi and Consoli; Correspondence regarding invoices to customers;
23-Oct-19	Angelo Consoli	1.00	various correspondence with 2612550 Ontario ("261")customers re: status of outstanding accounts, payment terms and related details; correspondence re: account set-up
24-Oct-19	Adam Boettger	7.90	Amendments and edits to profit and loss statements; Prepare summary charts of profit and loss projection for report; Catalogue important documents concerning entities' background; Schedule environmental assessment at Tilbury site; Review of employee benefits plan; Phone call to discuss profit and loss projection; Discussion with MNP about documents and business processes;
24-Oct-19	Angelo Consoli	8.50	Attend Bloomfield; various correspondence with site staff regarding volumes, pricing, staffing matters, supply requirements, etc.; review, discussions and updates on cashflow and related memorandum; correspondence regarding website access; correspondence regarding insurance, coverage, quotes, outstanding costs, etc.; correspondence regarding Shell account reconciliations; correspondence with SIR regarding access to sales/customer invoicing data; correspondence with Money Mart regarding customer cashed rebate cheque;
24-Oct-19	Angelo Consoli	0.50	MNP: various correspondence regarding status of reimbursement, insurance, suppliers, etc.;
24-Oct-19	Brad Newton	5.80	Review of Libro accounts and request draft to pay funds to Receiver; emails and discussions with J Knott regarding gaining access to computers and obtaining images of same from GT; review of NDA from SIR and discuss same with Counsel and provide signed copy to SIR; emails and discussions with SIR regarding provision of invoices to receiver and potential costs for doing same; emails and discussions regarding setting up BDO Eagle email account to receive invoice copies from SIR; preparation of invoicing, padding and returns spreadsheet for CIBC; review of forecast and provide comments; review and approval of wires; numerous emails and calls regarding amounts PADed from customer accounts;
24-Oct-19	Carla Casco	0.50	Set up payables, print reports for wire confirmation, e-mail information;
24-Oct-19	Carla Casco	0.50	Set up payables, set up wire, print reports, and prepared payments;
24-Oct-19	Carla Casco	1.00	Various banking tasks;
24-Oct-19	Chris Mazur	7.60	Staffing issues; Call with IC; Review and discussions regarding P&L; Pad schedule, answer CIBC questions; Attend regarding operational issues, staffing; Attend regarding pilot issue, schedule;
24-Oct-19	Clark Lonergan	1.75	Update on Pilot schedules and discussion with BDO team regarding Bank and Counsel call, employee update PAD update, etc.;
24-Oct-19	David Tell	1.00	Cash pick up from the Tilbury and Bloomfield Rd. locations;
24-Oct-19	David Tell	1.00	Attend to site regarding customer collections;
24-Oct-19	Doris Zheng	0.75	Update bank transaction detail spreadsheet and PAD/EFT returns summary;
24-Oct-19	Glenn Harper	6.00	Address customer inquiries re: fleet accounts and billing issues, T Check issues; IT discussions re: computer access; discussions with Intuit re: QuickBooks admin access;

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24-Oct-19	James Knott	3.00	Calls with Brad Newton, Angelo and IT outsourcer regarding 3 machines that are password locked, update on images from GT;
24-Oct-19	Josie Parisi	4.30	Call regarding status update, conference call regarding P&L memo, OLG registrations, correspondence with Shell regarding credit card payments;
24-Oct-19	Kim Hickling	4.00	Calls to vendors verifying account status, invoice numbers etc. For BDO staff;
24-Oct-19	Matthew Marchand	0.30	Correspondence with Ahmad regarding communications account and fuel pump repairs; correspondence with A. Consoli regarding same;
24-Oct-19	Melanie Murray	2.50	Telephone call from prospective purchaser, Telephone call with Steve C; email to Steve C; Telephone call with 3 Seasons; email from 3 Seasons, email to Matt M and Peter N; Coordinate staff to meet with Environmental firm; deliver cheques to Indian Rd; pick up money; attend at CIBC to make deposit; attend at 1670 to pick up deposits;
24-Oct-19	Nicole Ormond	6.70	vendors - payments, P.O. tracking, invoice reconciliations, etc.
24-Oct-19	Peter Naumis	0.75	DIP reads, inventory and price tracking, order fuel;
24-Oct-19	Sandra de Bruyne	0.70	Scan deposit slips and cash count;
24-Oct-19	Srdjan Pavlovic	4.00	Compile and organize weekly sales reports from the companies POS for the week of October 19; Compile certificates of incorporation, insurance, site drawings, etc.;
24-Oct-19	Stephanie Burrowes	3.00	Attend to PAD returns and update A/R tracking sheet; Review CAD account information for PAD information pulled from BMO banking to match up accounts that we are missing information;
24-Oct-19	Stephen Cherniak	1.70	emails and calls regarding organizing environmental consultant and Appraiser. emails regarding Kubota. call with C. Mazur and AB regarding Menchies. call with P. Guida;
24-Oct-19	Svetlana Lopatina	3.50	Customer email and phone inquiries. Correspondence with CSR's regarding salesforce. Summarize existing contracts in excel;
24-Oct-19	Tony Montesano	1.50	Discussion with Mustafa at Toyota Credit regarding providing a list of leased vehicles; contact Simona Thomas at Cogeco regarding letter received in regards to service at the Burger King at 203 Indian Road; contact Ring Central to discuss statement received; contact Nancy Levasseur at Distribution Cartel request copy of all outstanding invoices;
24-Oct-19	Wendy Ge	4.50	Review and summarize sales contracts;
24-Oct-19	Angelo Consoli	0.20	correspondence re:261 AR collection;
25-Oct-19	Adam Boettger	6.50	Review of payroll register to identify potential missing payment to employee; Review summary of POS detail; Review Company's vendor list and discussion with bookkeepers on the nature of the transactions; Discussion on cash payments made at each location; Review software to be renewed and discuss alternatives if software unable to be renewed; Investigate status of payment to independent staffing contractor; Arrange for payment of pre-receivership September 2019 source deductions;
25-Oct-19	Angelo Consoli	5.00	Call with Counsel regarding updates on estate matters; correspondence regarding customer invoicing/collections; correspondence with Bloomfield site staff regarding pricing, etc.; correspondence regarding Kubota removal; correspondence with environmental supplier regarding quotation; correspondence with Mandeep and Counsel regarding access / information to ETP website;
25-Oct-19	Brad Newton	4.40	Attend conference call with CIBC and counsels regarding status of collections and status of operations; set up review of customer files to determine if customers have contract regarding PAding; updates of bank account reconciliation schedules; emails and discussions with SIR regarding outstanding accounts and having invoices printed;
25-Oct-19	Carla Casco	0.50	Print banking report and post payments;
25-Oct-19	Carla Casco	4.00	Set up payables, set up wire, print reports, A/P other banking task;
25-Oct-19	Chris Mazur	3.10	Various e-mails; Call with IC; Prep for call; Call with CIBC and Counsel; Pay roll call; Call with BMO and Counsel; Various e-mails;
25-Oct-19	Clark Lonergan	1.75	Update call with the Bank and Counsels regarding PAD amounts, next steps and Pilot amounts, etc.;
25-Oct-19	David Flett	0.20	Emails with A Sidhu, A Boettger re sub-contractor/ operator invoices and payment;
25-Oct-19	David Tell	2.00	Correspondence regarding file matters, information requests, vendors, etc.;
25-Oct-19	David Tell	1.50	Cash pick up at Tilbury and Bloomfield Rd. Prepare deposits, make deposits;
25-Oct-19	Doris Zheng	1.50	updating bank transaction detail spreadsheet and calls regarding same;
25-Oct-19	Glenn Harper	6.50	Customer billing disputes & rebate related complaints; tend to website issues; discussion with IT; discussion with Tilbury staff regarding operations issues/vendors;; vehicle related items; review & log customer PAD.
25-Oct-19	Josie Parisi	3.10	Call with Shell regarding payments, call with Rocco and TSSA; review numerous emails from Esso regarding gas purchases, update call with C. Mazur, follow up with OLG, call with Amco, calls from prospective purchases, respond to emails;
25-Oct-19	Nicole Ormond	6.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
25-Oct-19	Peter Naumis	1.25	DIP reads, tracking, fuel orders for weekend. Obtain and review environmental insurance quotes for certain locations;
25-Oct-19	Sherri Murphy	0.50	Update tracking sheet for invoicing;

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25-Oct-19	Srdjan Pavlovic	6.50	Compile and organize weekly sales reports from the companies various POS; Review fleet card agreements reimbursement clause;
25-Oct-19	Stephanie Burrowes	1.50	Attend to returned PADs and pulling transaction detail. Complete account information reconciliation for CAD accounts using information from BMO information; Update A/R tracking sheet;
25-Oct-19	Stephanie Burrowes	2.30	Update A/R tracking sheet; Review USD account information for any PAD accounts we do not have information for;
25-Oct-19	Stephen Cherniak	0.50	email from Pinchin. email to Adam regarding same. email from Gardner. response from Libro regarding bank account funds;
25-Oct-19	Tony Montesano	1.50	Contact Bell Canada and Union Gas regarding services for Bloomfield Road and the Pizza Pizza; e-mail contact at CIBC regarding banking information for POS at Subway and Pizza Pizza;
26-Oct-19	Glenn Harper	0.30	Respond to fleet card customers inquiries.
27-Oct-19	Adam Boettger	4.00	Review cash and debit payments and agree to bank statements and investigate discrepancies; Correspondence with environmental assessor; Review credit card transactions and gather documents to trace to bank statement; Review points emails; Review house accounts receivable listings and update to listing as at September 30, 2019;
27-Oct-19	Chris Mazur	1.60	Various e-mails; Report for CIBC; Telephone call with IC;
27-Oct-19	Glenn Harper	0.50	Address customer issues re: billing & rebate payments.
27-Oct-19	Melanie Murray	0.50	Attend at London Line locations to pick up deposits;
28-Oct-19	Adam Boettger	8.50	Review credit card transactions and reconcile to bank statements; Prepare walkthrough of credit card documents, including all tracking documents provided by Pioneer; Discuss Employee Information template to be populated by bookkeeper/payroll manager; Arrange to acquire daily dip slip; Request weekly POS system reports from bookkeepers; Discussion with bookkeepers on POS system outage; Team discussion of website, email and bookkeeping software login details; Arrange to provide office key to 402 Travel Centre manager; Send email to bookkeeping software provider to advise that service must be continued; Provide instructions to employees concerning daily cash deposits; Team discussion of pre-receivership PADs and payments to Pilot; Analysis of pre-receivership PAD deposits from historical banking data; Team call to discuss current issues and ongoing file responsibilities; Discussion with bookkeepers on snow removal;
28-Oct-19	Angelo Consoli	7.00	Attend at Bloomfield; Correspondence with Eagle employees regarding site repairs, gas prices versus market, etc.; Discussions regarding IT services, QuickBooks accounts; Correspondence with service providers regarding site repairs; Correspondence with MWH and Pinchin regarding site clean up; Correspondence with customers regarding account payment; Discussions with staff regarding payroll processing; Discussions regarding Esso reporting regarding delay on closeouts; Conference call to discuss file status updates; Review and discuss correspondence regarding insurance, leased vehicles, access to data, etc.;
28-Oct-19	Brad Newton	5.30	Reconciliations of bank accounts; reconciliation of debit and credit transactions from stations; respond to CIBC inquiry re historical PAding and review PAding information July to Sept; follow up with SIR re provision of invoices; set up email account for use in emailing of invoices to customers;
28-Oct-19	Carla Casco	0.80	Set up deposit, print reports, forward e-mails regarding wire transfers/approvals;
28-Oct-19	Carla Casco	5.00	Prepare deposits and print report to reconcile accounts, and other banking tasks;
28-Oct-19	Chris Mazur	6.20	Various e-mails; Attend regarding GT information requests; Attend regarding Shell funds; Call with IC regarding Pilot matter; Attend regarding Company's vehicles in owners possession; Review and send all Pilton e-mails to Counsel; E-mail and call with the Bank; Attend regarding issues with sales office and pending closure;
28-Oct-19	Clark Lonergan	1.50	Termination letter review, sales office update and BDO team update call, etc.;
28-Oct-19	David Tell	7.00	Cash pick up from Tilbury and Bloomfield locations. D
28-Oct-19	Doris Zheng	1.00	Updating bank transaction detail spreadsheet to Oct 28, discussion with B Newton regarding cash deposits/spreadsheet;
28-Oct-19	Glenn Harper	7.70	Review & summarize all customer PAD agreements; website issues; QuickBooks access.
28-Oct-19	James Knott	1.00	Calls with Brad regarding passwords;
28-Oct-19	Josie Parisi	3.10	Update conference call. Various calls with Consoli and Mazur. Analysis regarding fuel prices;
28-Oct-19	Kim Hickling	2.50	Attend to reconciling supplier accounts;

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Date	Name	Hours	Comments
28-Oct-19	Matthew Marchand	0.80	Receive voicemail from Ahmad regarding Sarnia Shell fuel pumps; phone call to Ahmad regarding fuel pump maintenance and outstanding fees; phone call with A. Consoli regarding same; phone call with Ahmad regarding same; receive phone call from Ahmad regarding fuel pricing and gift cards; correspondence with A. Consoli and J. Parisi regarding same;
28-Oct-19	Maxine Finnegan	0.50	Arrange to pick up cheque from Libro, and deposit in Receiver's account;
28-Oct-19	Melanie Murray	1.50	Email from AB regarding deposits; discuss with SdB, SC and DF; telephone call with Ahmad, Imperial Tobacco rep, Ahmad; telephone call with AB regarding key/deposits/Glyn; attend to Lowes to make copy of key;
28-Oct-19	Nicole Ormond	2.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
28-Oct-19	Peter Naumis	1.00	DIP reads, inventory tracking, fuel order. Update conference call with group;
28-Oct-19	Sandra de Bruyne	4.00	Count cash, and prepare deposit slips;
28-Oct-19	Srdjan Pavlovic	6.00	Analyze, name and scan various documents that includes certificates of incorporation, CRA source deductions, subway franchise agreements and Alcohol and Gaming Commissions registration information.
28-Oct-19	Stephanie Burrowes	4.00	Attend to reconciliation of A/R tracking sheet and returned items. Attend to PAD Summary and pulling transaction detail;
28-Oct-19	Stephen Cherniak	0.80	emails regarding environmental. conference call regarding update. call from landlord. discuss with D. Flett reconciliation for Windsor location. organize pick up of Libro funds;
28-Oct-19	Svetlana Lopatina	4.00	Various phone and email inquiries from customers. Termination letters sent to employees, various emails from former employees;
28-Oct-19	Tony Montesano	1.00	Contact with Reliance Home Care regarding Receivership, regarding Receiver's account; review correspondence received from CRA on status of business accounts; correspond with J. Chiu from Toyota Credit; scan copy of receivership order to same;
28-Oct-19	Wendy Ge	1.30	Review customer fleet card contracts and compare with customer list and update addresses;
29-Oct-19	Adam Boettger	10.00	Discussion of outstanding payments for bookkeeping system; Review credit card sales to bank statement; Prepare walkthrough of other Esso/Pioneer documents, including rebate program; Preparation of documents; Provide October sales tracking sheet to technician for updating; Submit work order for fuel pump repair; Discussion with bookkeepers regarding system issues and outage; Request bookkeeper to prepare AR listing including payments and discuss cheques received to date; Discussion of mileage expense of Eagle employee; Discussion with gas station manager on points cards; Correspondence with property appraiser; Discussion with banking technician regarding reconciliation of Provincial Esso accounts; Discussion with technician regarding method for tracking credit card receipts and application against fuel purchases; Prepare cheque requisition for sales consultant invoices; Discussion with vendor of gift cards and prepaid cards regarding outstanding balance, reconciliation of transactions with POS system and temporary disabling of activation terminal; Phone call to municipality to request information on property taxes; Correspondence regarding Tilbury restaurant weekly rent; Request recent daily fuel sales volumes from bookkeeper; Prepare summary of customer margins from July to August 2019; Calculated potential margins applicable to September 2019 sales;
29-Oct-19	Angelo Consoli	6.00	Correspondence regarding access to e-mail, google, QuickBooks sites and payments; calls with M. Dhillon to coordinate same; Correspondence with customers regarding account payments; Correspondence with various suppliers; Discussions with Eagle staff regarding fuel pricing, volumes, payroll processing, etc.;
29-Oct-19	Brad Newton	2.00	Review and approval of wire transfers; discussions re termination of employees; emails re customer complaints; follow up on SIR project and payments and confirm email address to send invoices to; review email of questions from CIBC; review questions from debtor's Counsel;
29-Oct-19	Carla Casco	0.60	Print bank reports, e-mail, set up payables and print cheques;
29-Oct-19	Carla Casco	4.50	post deposits, set up wires, post in ascend other banking tasks;
29-Oct-19	Chris Mazur	3.40	Various e-mails and calls with IC; Attend regarding insurance issues; Attend regarding Debtor's counsel's questions to receiver; Call with IC regarding questions;
29-Oct-19	Clark Lonergan	1.35	Review of questions from Dhillon Counsel, discussion with BDO team and Counsel regarding the same. Pilot reconciliation review and discussion with BDO team regarding the same;
29-Oct-19	David Flett	3.00	call with A Sidhu and emails with A Sidhu, N Ormond and D Tell regarding Tilbury order; review approach to 1527 Provincial Road/ MNP accounting with SC; fuel purchases; prepare summary of fuel deliveries; email with various BDO staff regarding information for MNP accounting and review documents regarding fuel purchases, cash deposits, supplier payments, pizza depot payroll information; email with A Boettger regarding sales and POS receipts and review sales tracking schedule and Esso weekly store balance sheet reports;
29-Oct-19	David Tell	0.50	Review and approving PO's;

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29-Oct-19	Doris Zheng	1.25	updating bank transaction spreadsheet, following up on cash deposits & transfers, categorizing cash deposits;
29-Oct-19	Glenn Harper	6.00	E-mail access re: G Suites, QuickBooks access, discussion w. Mandeep Dhillon for email & G Suite access, correspondence with customers re: account payments; website related items.
29-Oct-19	James Knott	1.00	Calls with team regarding IT issue;
29-Oct-19	Josie Parisi	1.90	Review various matters with Cherniak, discussion with Mazur, participate in conference call. Review emails from ESSO, discussions with Mazur. Discussions with Lonergan. Discussions with Newton;
29-Oct-19	Melanie Murray	1.50	Attend at CIBC; attend at Indian Rd to pick up deposits; telephone call with NO; text messages from Ahmad regarding PO;
29-Oct-19	Nicole Ormond	2.50	tdw supplier, receipt and review statements, Vendor payments;
29-Oct-19	Peter Naumis	2.00	DIP reads, inventory tracking, order fuel. TSSA correspondence regarding 1670 London Line tank information. update to and from Dan Lawrie regarding environmental insurance quotes put to market. Complete TSSA application for other sites and submit for information;
29-Oct-19	Robyn Duwyn	0.50	call from creditor, call Adam B and obtain website, call creditor back and provide update and website;
29-Oct-19	Srdjan Pavlovic	6.50	Prepare summary of deposits in various 908593 accounts; Review Eagle fleet card agreements to ensure customers have agreements for reimbursements/recourse in place;
29-Oct-19	Stephanie Burrowes	3.60	Attend to updating transaction detail. Updated A/R tracking sheet and PAD summary sheet regarding returns.; Attend to cleared and returned PADs;
29-Oct-19	Stephen Cherniak	1.10	Call with J. Parisi regarding provincial Rd location reconciliation. discuss approach with D.flett. review of emails regarding same. call from Lambton mall administrator regarding Menchie's. email response. email from metrix regarding site visit. forward on and review response. call with M. Murray regarding procedures at site locations;
29-Oct-19	Susan Rickards	0.20	Cheque to suppliers;
29-Oct-19	Svetlana Lopatina	4.50	Attend sales office premises and arrange for furniture to be disposed of. Phone calls with the landlord. Termination letters sent to employees. Employee inquiries. Numerous customer phone and email inquiries;
29-Oct-19	Tony Montesano	1.00	Update Credit Card Reconciliation; send same to A. Boettger; review correspondence received from CRA regarding business accounts; discuss same with J. Parisi, send same to A. Consoli;
30-Oct-19	Adam Boettger	9.50	Respond to questions from environmental assessor and call to discuss outstanding questions; Discussion of multiple loyalty point charges; Acquire week to date sales information from POS system; Acquire TSSA license information for all locations; Discussion with payroll manager Request invoices from vendors; Prepare summary of rebates from July to August 2019; Calculated potential rebate applicable to September 2019 sales;
30-Oct-19	Angelo Consoli	5.00	Meeting with customer regarding status of account, PAD's, etc. and review account information; review rebate summary data; correspondence with utility supplier regarding services and related accounts; correspondence with supplier regarding ongoing services; discussions regarding staffing requirements, terminations; correspondence with POS provider regarding invoice payments, requested services, customer site access; review and discussions regarding volumes/pricing, etc.;
30-Oct-19	Brad Newton	3.00	Preparation of schedules with S Burrowes of unPAD'd amounts for CIBC report; review of bank reconciliation schedules; review and approval of payments for fuel and to SIR; conference call with Counsels to review information required for PAding and potential places to find same;
30-Oct-19	Carla Casco	7.00	Review invoices, Receipt payments, prepared deposit for Oct 30/19 set up wire, print confirmation, set up payable, banking tasks;
30-Oct-19	Chris Mazur	8.10	Call with CIBC; Review draft e-mail and letter to Pilot; Work on CIBC report; Attend regarding update on Debtor's Counsel questions; Call with CIBC; Call with IC regarding BMO PAD information; Various e-mails; Attend regarding weekly sales fuel volumes and schedule; Attend regarding sales office terminations;
30-Oct-19	Clark Lonergan	2.25	Pilot analysis and discussion with BDO team and Counsel. Review of proposed Pilot correspondence, etc.;
30-Oct-19	David Flett	2.20	summary of Windsor fuel purchases; emails with various BDO staff regarding fuel purchases, receiver accounting; call with T Montesano; review Windsor cash deposits summary, and compare to sales tracking schedule; review Esso weekly store reports and host calculation; update SC on accounting issues, status;
30-Oct-19	David Tell	1.50	Cash pick up at Tilbury and Bloomfield Rd locations;

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Date	Name	Hours	Comments
30-Oct-19	Doris Zheng	2.75	updating banking details spreadsheet, review transactions necessary to reconcile accounts;
30-Oct-19	Glenn Harper	7.50	Address customer inquiries re: billings/rebates; summary of PAD agreements; review contents of email accounts of Co., website access issues; update of billings for QuickBooks, G Suites.
30-Oct-19	Matthew Marchand	0.20	Email correspondence with M. Murray regarding Sarnia station's property maintenance; email correspondence with A. Boettger and D. Zheng regarding TSSA license;
30-Oct-19	Melanie Murray	2.50	Attend at London Line locations; email to Dhruv x 2; telephone call with AB; emails to NO/AC x 2; attend at CIBC; prepare package for Glyn; discuss banking with SdB; telephone call with 3 Seasons x 2 regarding snow removal services;
30-Oct-19	Nicole Ormond	2.00	vendors - payments, P.O. tracking, invoices reconciliations, etc.
30-Oct-19	Peter Naumis	1.50	DIP reads, inventory tracking, operator correspondence, order fuel. Complete and submit TSSA application for release of public information on last stations;
30-Oct-19	Robyn Duwyn	0.40	E-mail with staff on TSSA certificate, send copy from 2097 London Line;
30-Oct-19	Srdjan Pavlovic	6.50	Review Eagle fleet card contracts to ensure customers have agreements for reimbursements/recourse in place;
30-Oct-19	Stephanie Burrowes	4.20	PAD Summary Update and pull Transaction Detail. Attend to breakdown of PADs;
30-Oct-19	Stephen Cherniak	0.40	Emails from Pinchin. call with Angelo/Adam. update from Dave on Provincial Rd reconciliation;
30-Oct-19	Susan Rickards	6.00	Review customer fleet card agreements;
30-Oct-19	Svetlana Lopatina	4.50	Attend premises and meet with former employees. Collect company phones from employees. Gather, shred and deactivate Eagle cards. Customer phone and email inquiries;
30-Oct-19	Tony Montesano	1.00	Correspond with D. Flett regarding Credit Card Purchases and Fuel Purchases; scan copy of Credit Card reconciliation to same; correspond with A. Consoli regarding Union Gas change of accounts; update credit card transaction and reconcile with the credits applied to the fuel purchases;
30-Oct-19	Vivek Gupta	2.00	Various correspondence regarding file matters and next steps;
31-Oct-19	Adam Boettger	9.00	Attend at Company's location; Discussion with bookkeepers regarding operations; Discussion with bookkeepers on accounting for Shell payments to Receiver's bank account; Provide direction to technician on responding to requests from CRA re: HST audit; Gather employee payroll information for WEPP process; Obtain details of house account invoicing for the current week and discuss payments/cheques received; Review daily sales documents for Pizza Depot, Subway and Pizza Pizza; Trace cash deposits from Pizza Depot to bank statement; Discussion regarding methods for fuel purchases and credit offsets; Review recent fuel prices and discussions regarding fuel prices; Send vendor invoice to technician for payment; Discussion with staff regarding cash rebates; Download directory of computer drives from all computers at Tilbury locations; Provide instructions to download drive directories from computers at Chatham location;
31-Oct-19	Angelo Consoli	5.50	Correspondence with Counsel and staff regarding access to ISS records, computer directories, benefits provider, etc.; follow up discussions / reconciliation of customer payments to pre/post invoices; various correspondence with insurance broker regarding quotations, missing data and follow up with Dart regarding confirmation of missing data and retrieval of same; correspondence with environmental consultant; review and discussions regarding update to the Bank on various matters; correspondence regarding customer access to Fleet site;
31-Oct-19	Brad Newton	2.30	Conference calls with CIBC and counsel re status of customer invoicing and payments of suppliers; discussions re obtaining info for customer accounts to PAD outstanding AR; discuss status of review of customer agreements and obtaining additional agreements from ISS; SIR invoice project; Ascend accounting adjustments; review CIBC update report;
31-Oct-19	Carla Casco	7.50	Set up wires, receipt payments in Ascend, prepared deposit and other banking tasks;
31-Oct-19	Chris Mazur	3.90	Call with CIBC(2) Prep for call; Review various e-mails; Review / sign credit agreement for Coke; Attend regarding Atradius policy; Attend regarding insurance information; Telephone discussion with IC regarding BMO information requests;
31-Oct-19	Clark Lonergan	0.75	Update call with the Bank regarding next steps, expenditures, retail gas stations, etc.;
31-Oct-19	David Flett	1.70	Request and review Windsor fuel purchase documentation and emails with V Fils re MNP reconciliation; update fuel delivery and payment summary schedule; review store reports and email with A Boettger; review pizza depot sale summaries for MNP reconciliation and email with A Boettger re TD merchant account, deposit of funds;
31-Oct-19	David Tell	1.00	Cash Pick up from the Tilbury and Bloomfield Rd. locations;
31-Oct-19	David Tell	1.50	Correspondence and follow up on various file matters, PO's etc.;
31-Oct-19	Doris Zheng	1.50	Updating banking details spreadsheet, re-allocating cash deposits;

Eagle Travel Plaza et al
Receiver's Time charge details
September 29 to October 31, 2019

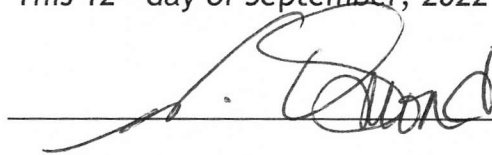
Date	Name	Hours	Comments
31-Oct-19	Glenn Harper	6.00	Correspondence w. SIR Solutions re: fleet intranet site issues with user login; discussions with customers re: rebates & billings; discussions with customers re: fuel delivery;
31-Oct-19	Josie Parisi	1.40	Various activities related to purchases of fuel, updating fuel costing, calls with Shell, calls with A. Consoli and C. Mazur
31-Oct-19	Melanie Murray	1.50	Attend at Indian Road to take pics of TSSA certificates and pick up deposit; email to RD; tpc from Dhruv; email from NO; email from AB, discussed sales inquiry with CM;
31-Oct-19	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoices reconciliations, etc.
31-Oct-19	Peter Naumis	1.00	DIP reads, inventory tracking, order fuel, continued insurance investigation and queries;
31-Oct-19	Robyn Duwyn	0.20	TSSA Certification issues;
31-Oct-19	Sandra de Bruyne	2.50	Count cash and prepare deposits;
31-Oct-19	Srdjan Pavlovic	8.00	Attend to Tilbury, Various correspondence with accounting staff; Review records, assist manager with various tasks;
31-Oct-19	Stephanie Burrowes	4.90	Attend to PAD return reports. Attend to specific customer a/r. Attend to transaction detail. Attend to reconciling bank account balances;
31-Oct-19	Stephen Cherniak	0.20	Update on reconciliation, email from C. Mazur. Respond;
31-Oct-19	Susan Rickards	2.50	Review customer fleet card agreements;
31-Oct-19	Susan Rickards	1.40	Review customer fleet card agreements;
31-Oct-19	Svetlana Lopatina	4.00	Various customer inquiries and requests for invoices and account status updates;
31-Oct-19	Tony Montesano	0.50	Contact Home Comfort Care to confirm accounts have been opened under name of Receiver;

2,852.60

Attached is Exhibit "2"
Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Dec-19	908593 ONTARIO LIMITED, et al	CINV0462171-B

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2019 to November 30, 2019:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	29.40	\$ 510.00	\$ 14,994.00
C. Mazur	68.30	510.00	34,833.00
C. Lonergan	17.70	510.00	9,027.00
J. Parisi	27.40	510.00	13,974.00
S. Cherniak	9.50	510.00	4,845.00
Vice President			
A. Consoli	137.20	425.00	58,310.00
D. Flett	6.90	425.00	2,932.50
M. Marchand	0.50	425.00	212.50
M. Murray	20.90	425.00	8,882.50
P. Naumis	22.25	425.00	9,456.25
Senior Manager			
D. Griffiths	37.60	425.00	15,980.00
Manager			
A. Boettger	186.30	350.00	65,205.00
E. Dewick	1.50	350.00	525.00
J. Knott	1.00	350.00	350.00
S. Burrowes	59.60	350.00	20,860.00
S. Lopatina	14.30	350.00	5,005.00
Staff			
C. Casco	76.80	150.00	11,520.00
C. Lewis	5.00	150.00	750.00
D. Tell	62.00	275.00	17,050.00

Pgae 2

D. Zheng	39.00	275.00	10,725.00
G. Harper	77.50	250.00	19,375.00
K. Hickling	5.10	275.00	1,402.50
M. Berinpalingam	3.50	275.00	962.50
M. Finnegan	3.20	150.00	480.00
N. Ormond	55.20	275.00	15,180.00
S. deBruyne	18.90	150.00	2,835.00
S. Murphy	27.50	150.00	4,125.00
S. Pavlovic	115.50	150.00	17,325.00
S. Rickards	20.00	150.00	3,000.00
T. Montesano	9.90	150.00	1,485.00
V. Flis	7.55	150.00	1,132.50
W. Ge	0.35	275.00	96.25
W. Doma	7.00	250.00	1,750.00
	<u>1,174.35</u>		<u>\$ 374,585.50</u>
HST on BDO Fees			48,696.12
Total Fees			<u>\$ 423,281.62</u>
Disbursements			
Travel/Mileage Expenses			\$ 906.30
HST on travel/mileage expenses			117.82
Courier/Postage Fees			141.17
HST on courier/postage fees			18.35
Accommodation Fees			532.99
HST on accommodation fees			69.29
Supplies			3.99
HST on supply fees			0.51
Total Disbursements			<u>\$ 1,790.42</u>
Total Invoice			<u><u>\$ 425,072.04</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2019

Date	Name	Hours	Comments
1-Nov-2019	Adam Boettger	9.10	Discussion of payroll information required for WEPPA claims with payroll manager; Discussion of September 2019 HST filings with bookkeepers; Phone call with Sarnia staff to provide instructions for getting copies of computer directories; Meeting with appraiser and tour of premises; Discussion with restaurant owner regarding ongoing process and claim for rent deposit; Discussion with Sarnia manager on diesel pump repair/fuel delivery; Review bank deposit slips and agree to banking activity and POS system activity; Prepare listing of cash register cash-drop slips; Review variance in POS system activity and register cash-drop slips; Sorting of books and records in main Tilbury office;
1-Nov-2019	Angelo Consoli	6.50	various correspondence with current and future insurance broker re: current coverage, quotes for new coverage, information from Dart, etc.; correspondence with various Eagle staff re: pricing, snow removal contractors, staffing, fuel orders and pricing, etc.; correspondence with service providers re: clarification of clean up quotes, timing, etc.; summary to secured creditor re: same; correspondence with IT re: request for Directories; correspondence with various customers re: status of accounts; correspondence with Counsel re: review of lease documents and various correspondence with the Dhillon's re: same; correspondence with counsel re: benefits, website service provider; correspondence with WSIB re: accounts;
1-Nov-2019	Brad Newton	1.80	Review and approve payments for purchases of fuel; emails and discussions re status of review of customer contracts and contracts found in ISS files; follow up discussion with counsel re status of review for information on missing customer bank account data
1-Nov-2019	Carla Casco	0.50	Printed reports e-mail in regard Wire confirmation
1-Nov-2019	Carla Casco	1.30	Set up payables, print cheques and prepared Chq requisitions
1-Nov-2019	Carla Casco	0.60	called CIBC/CMO to trace 2 wires send e-mail with the inf.
1-Nov-2019	Carla Casco	1.30	Set up wire, print report, set up payable & print cheques varous banking task.
1-Nov-2019	Chris Mazur	4.20	Various e-mails ,review draft letter to debtor's counsel, responses to CIBC queries, attend re; PAD agreements, debtor questions, Call First Ontario,& Counsel, Telephone discussion with IC re; PAD,Pilot letter, Gottlieb letter, attend re Blomfield debris dumping issue.
1-Nov-2019	Clark Lonergan	2.25	Follow up re: questions and pilot with Counsel and discussion with BDO team re: the same. T-Chek follow up and AR/formal process analysis, etc.
1-Nov-2019	David Flett	2.20	Prepare spreadsheet of BDO accounting - sales/receipts, expenses and supporting schedules, further review of fuel purchases and email with V Flis re additional purchases; email with A Boettger re store report, debit card receipts cut-off, credit card reconciliation issues
1-Nov-2019	David Tell	1.50	Cash pick up at Bloomfield Rd and Tilbury. Organizing all cash receipts and bank deposits.
1-Nov-2019	Doris Zheng	5.00	update bank transaction detail spreadsheet, review boxes of customer information documents at Stockwoods
1-Nov-2019	Glenn Harper	6.00	Discussion of SalesForce w. Svetlana @ BDO; review SalesForce data; correspond & review w. Honda Finance; discussions w. Angelo Consoli; customer PAD review & comparison to CDN & USD aging; summary of banking info; numerous discussions w. fleet card customers;
1-Nov-2019	Josie Parisi	1.60	dealing with fuel orders, correspondence re wires, responding to OLG, discussing CRA assessments with T. Montesano. Call with potential purchaser.
1-Nov-2019	Melanie Murray	2.80	Tpc from AB; attend at all Sarnia locations to pick up deposits; run file report at 1670 London Line with Dhruv; acquire passwords from Ahmad at Indian Road, lock up monies; attend at CIBC to make deposits;
1-Nov-2019	Nicole Ormond	2.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
1-Nov-2019	Peter Naumis	1.50	Receive and review DIP reads. Track inventory levels, place fuel order. Review insurance coverage for Pizza Pizza and Subway. Correspondence and discussions with Federated Insurance. Review cancellation notice for commercial auto policy. Confirm not required and let policy lapse.
1-Nov-2019	Sandra de Bruyne	2.00	Counting cash and preparing deposit
1-Nov-2019	Srdjan Pavlovic	9.00	Compile documents from various Eagle Travel companies including tax, insurance, government, utilities, etc. Summarize Eagle documents found at Tilburg site.
1-Nov-2019	Stephanie Burrowes	6.00	Attend Stockwoods office to review boxes with Eagle documentation. Attend to Transaction Detail and Returned PADs. Attend to reconciling bank balances with Ascend.
1-Nov-2019	Stephen Cherniak	0.80	call with Mazur re Menchies. call from Cushman Wakefield re same. update on Provincial Road. deal with employee questions. call from Angelo re snowplowing at locations. update on Kubota.
1-Nov-2019	Susan Rickards	1.50	Review PAD agreements;
1-Nov-2019	Svetlana Lopatina	3.50	Customer inquiries. Customer contracts sent to Hamilton BDO office. Gather blank Eagle cards for shredding and moved bounced cheques from premises to Mississauga office.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2019**

Date	Name	Hours	Comments
1-Nov-2019	Tony Montesano	0.50	Review Proof of claims received; scan same to A. Consoli; prepare payment of invoices; update credit card reconciliation.
2-Nov-2019	Angelo Consoli	0.60	correspondence with Eagle staff re: operations, fuel; review Shell pricing report; correspondence with contractor re: approval for quoted services;
2-Nov-2019	Chris Mazur	0.50	Review draft response from IC, various e-mails re: pilot and Gottlieb
2-Nov-2019	Josie Parisi	0.40	updating OLG application information
2-Nov-2019	Melanie Murray	0.10	Email from Angelo; reply
3-Nov-2019	Adam Boettger	4.00	Review AR Listing as at September 30, 2019 and agree invoice copies to listing; Review cheques received from customers and agree to invoice listings (pre and post receiverships); Review vendor invoices and submit for payment; Submit service request for fuel pump repair at Tilbury Esso location
3-Nov-2019	Josie Parisi	0.60	call with Mark Zimmer from Esso re status of file, dealing with fuel purchases, call with A. Consoli re Libro and Moneris
3-Nov-2019	Melanie Murray	0.40	Attend at London Line locations to retrieve deposits
4-Nov-2019	Adam Boettger	6.70	Prepare cheque requisitions; Request weekly sales reports from Company; Request other documentation from Company regarding banking documents; Discussion with gas station managers regarding leak detection test; Discussion of WEPP calculations and call to WEPP; Prepare estimate of September 2019 customer fuel rebates based on June to August 2019 average fuel rebate rates; Review banking activity and identify debit sales transactions; Phone call with fuel pump repair company to discuss leak monitoring system/capabilities and repairs at Tilbury Esso location;
4-Nov-2019	Angelo Consoli	6.50	various calls/correspondence with insurers, outstanding information for quotes/coverage; correspondence with Eagle staff re: customer account invoicing, staffing, fuel pricing, etc.; discussions with Subway and Pizza Pizza staff re: scheduling, access to reporting info; correspondence to POS provider; correspondence with counsel to First Ontario re: Bloomfield site; correspondence with MNP re: QuickBooks access; correspondence with Counsel re: court attendance, books and records, etc.; correspondence with Dart re: site attendance, repairs, Tilbury pump repair, system testing, etc.;
4-Nov-2019	Brad Newton	3.00	Emails and discussions with counsel re questions from debtors; emails and discussions re insurance on properties; follow up emails with SIR re: invoicing to customers; discussions re AR collection;
4-Nov-2019	Carla Casco	0.50	Printed bank reports, e-mail report, print invoices.
4-Nov-2019	Carla Casco	0.80	Receipt cheques & prepared deposit for Nov 4/19
4-Nov-2019	Carla Casco	0.40	set up payables & printed cheques.
4-Nov-2019	Carla Casco	2.90	set up wires, set up receipts & journal entries
4-Nov-2019	David Tell	1.00	Collect cash deposits from Tilbury and Bloomfield store locations
4-Nov-2019	Doris Zheng	1.00	updating bank details spreadsheet, updating accounts to be recorded in Ascend
4-Nov-2019	Glenn Harper	0.20	Review Eagle emails to customers;
4-Nov-2019	Josie Parisi	1.70	dealing with OLG and various forms and updates. Call from potential purchasers.
4-Nov-2019	Matthew Marchand	0.10	Review email and attachment from Ahmad re invoice for services; correspondence with A. Boettger re same;
4-Nov-2019	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
4-Nov-2019	Peter Naumis	0.75	DIP reads, tracking inventory, order fuel. Correspondence with operators. Correspondence with insurance broker.
4-Nov-2019	Srdjan Pavlovic	6.00	Compile and organize weekly sales reports from the companies POS for the week of October 28 summarizing the revenue from different types of sales such as credit and debit card and cash. Analyze various net sales of different gasoline types including supreme, regular, diesel and extra, and compile information into an excel spreadsheet showing the amounts of litres and dollar sales.
4-Nov-2019	Stephanie Burrowes	2.70	Run Transaction and EFT reports. Attend to PAD Summary and Returns. Reviewed list of contracts to determine if we may have account information for certain companies. Work on reconciling bank accounts.
4-Nov-2019	Stephen Cherniak	0.90	call with A. Consoli re WEPP for Menchie's. review and forward RIN search. email to P guida at yogurtworld. emails from B. Sarsh re landlord. respond. call with C. Mazur re same. email from AB re menchie's respond.
4-Nov-2019	Susan Rickards	0.50	Letters & Cheques
4-Nov-2019	Svetlana Lopatina	2.50	Various correspondence from customers and former employees. Correspondence with Rocco regarding the move of the furniture from 69 Bramalea, Brampton. Email to and from landlord. Changes to termination letters. Call with Salesforce account manager regarding future use of services.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2019**

Date	Name	Hours	Comments
5-Nov-2019	Adam Boettger	9.80	Reconcile debt and credit card transactions from Shell Sarnia; Reconciliation of daily credit card transactions offset by Pioneer; Provide instructions to HST auditor; Team discussion of use of receivership email address and testing of address; Review daily sales reports and prepare trend analysis of sales dollars and fuel volumes for the month of October 2019; Reconcile POS system amounts to bank activity; Contact security camera repair company regarding inspection of existing security camera system; Review payroll calculations for the week and request wire payment; Team discussion of estimated rebate calculations for September 2019 and October 2019; Prepare calculation of estimated October 2019 rebates;
5-Nov-2019	Angelo Consoli	7.50	correspondence re: payroll processing; correspondence with Derek re: site maintenance; discussions with service providers re: quotes; correspondence with insurance broker re: sites, quotes, coverage, required testing; calls to service providers re: quotes for site testing and timing; discussions with Eagle staff re: customer banking data; correspondence with Toyota re: release of interest; correspondence to Mandeeep re: follow up on various matters; discussions with Subway reps; review and approval of supplier invoices; correspondence with Salesforce rep; review and discussions re: rebate analysis; correspondence with Tilbury accounting and counsel re: books and records; Revise One World invoicing and forward to customer; review and updates to House Account AR tracking schedule;
5-Nov-2019	Carla Casco	3.50	Printed reports, post wire in Ascend e-mails in regards wires made, corrections to accounts as per instructions, Set up payable, prepared cheq requisitions, printed cheques, set up wire
5-Nov-2019	Chris Mazur	2.30	TDW IC Re: Atradius policy, insurance issue,PAD verification exercise,attend re: funds at BMO, work on CIBC report ,complete AGCO application, TDW insurance broker, review/sign insurance application;
5-Nov-2019	Clark Lonergan	2.45	Update on Eagle Fleet Service card expenditures and AR narrative and go-forward planning, etc.
5-Nov-2019	David Tell	1.00	Collect cash deposits from Tilbury and Bloomfield store locations
5-Nov-2019	David Tell	2.50	Prepare the deposits for the locations. photocopying receipts and chqs.
5-Nov-2019	Doris Zheng	0.75	updating bank transaction detail spreadsheet, discussion re. reconciling bank accounts
5-Nov-2019	Glenn Harper	0.30	Discussion & review of Acura contract w. Honda Finance;
5-Nov-2019	Glenn Harper	0.40	Review email correspondance with customers;
5-Nov-2019	Glenn Harper	4.50	Review & document customer agreements & PAD info; review email accounts;
5-Nov-2019	Josie Parisi	0.70	review emails from Shell & A. Boettger re o/s payments and deposits, review emails re fuel purchases. Discussions with Esso re wire payments
5-Nov-2019	Melanie Murray	1.80	Attend at Shell station to pick up deposit and reports; email from Adam; scan reports; courier to Tilbury; email from JH; email to CM; email from AC; attend at CIBC with deposit;
5-Nov-2019	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
5-Nov-2019	Peter Naumis	0.75	Morning correspondence with operators. Receipt and review of DIP reads and inventory levels. Track inventories and order where necessary. Call to and from CRA.
5-Nov-2019	Sherri Murphy	5.90	Review Fleet card agreements for understanding accounts, equifax;
5-Nov-2019	Srdjan Pavlovic	6.00	Review records for customer agreements. Review and summarize customer agreements with reimbursements/recourses and update tracking schedule. Review and summarize customer banking information from US and CAD fleet card agreements.
5-Nov-2019	Stephanie Burrowes	1.90	Attend to transaction detail, PAD summary and returns. Attend to reconciling bank account with Ascend records.
5-Nov-2019	Stephen Cherniak	0.50	emails re Kubota. respond to Sarsh request for meeting. review of gardner appraisal of Menchies.
5-Nov-2019	Susan Rickards	7.00	Review PAD agreements; Cheques to vendors;
5-Nov-2019	Svetlana Lopatina	2.50	Attend site and deliver keys to landlord. Emails to and from former employees.
6-Nov-2019	Adam Boettger	4.00	Request cheques for manual payroll and provide direction for delivery; Review sales results from 2097 and 1670 London Line locations and compare to Libro bank account activity; Discuss Bloomfield commercial diesel POS receipts with bookkeepers and request copies and compare activity to Libro bank account; Draft letter for payment of payroll source deductions; Review sales reports from Shell Sarnia; Review photos of vehicles in Tilbury adjacent lot for specific vehicles;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2019**

Date	Name	Hours	Comments
6-Nov-2019	Angelo Consoli	6.00	correspondence with prospective purchaser; correspondence with various service providers re: quotes, repairs, outstanding invoices, etc.; call with SIR re: call on Invoicing Project; correspondence with lessor; correspondence with Sarbjit re: leased vehicles; correspondence with Subway rep; correspondence with various Eagle employees re: purchase orders, fuel pricing, dip reports, suppliers, etc.; review and approval of supplier invoices; various correspondence with insurer re: withdrawal of testing requirements;
6-Nov-2019	Brad Newton	1.30	Call with SIR re invoice provision project and confirm parameters of what the receiver required; reconciliation of accounts
6-Nov-2019	Carla Casco	1.00	Printed bank reports, e-mail in regards to balances & other e-mails
6-Nov-2019	Carla Casco	2.60	set up payroll in Ascend. & print cheques & e-mails, set up payables, wires
6-Nov-2019	Carla Casco	0.80	Set up payables & print cheques
6-Nov-2019	Chris Mazur	2.60	Telephone discussion with insurance broker, attend re Atradius strategy, various e-mails, telephone discussion with CIBC, work on CIBC report, attend re PAD agreements review, Telephone discussion with IC.
6-Nov-2019	Clark Lonergan	1.25	Follow up with PAD and banking information, creditor listing follow, etc.
6-Nov-2019	David Tell	1.00	Collecting deposits from Tilbury and Bloomfield locations
6-Nov-2019	David Tell	1.50	Approving PO's for both locations and sundry duties as assigned.
6-Nov-2019	Doris Zheng	0.75	updating banking spreadsheet
6-Nov-2019	Glenn Harper	0.40	Correspondences with coffee supplier for locations & o/s account.
6-Nov-2019	Glenn Harper	0.50	Request to VW Finance Canada, Honda Finance Canada, GM Canada;
6-Nov-2019	Glenn Harper	0.50	Discussions w. SIR Solutions.
6-Nov-2019	Glenn Harper	1.50	Review & update customer agreement summary with A/R listing.
6-Nov-2019	Josie Parisi	1.30	dealing with OLG/AGCO re application, call with A&B re annulling the licence by AGCO. Staff meeting re status of file.
6-Nov-2019	Melanie Murray	1.00	Email exchange with NO re: orders, tpc with NO; Email from PN, AB; email from Carolyn; email to SC
6-Nov-2019	Nicole Ormond	4.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
6-Nov-2019	Peter Naumis	1.00	Daily DIP reads, correspondence with operators, track inventory level, order fuel. Further discussions with Subway in house counsel re: receivership, royalties, insurance, etc.
6-Nov-2019	Sandra de Bruyne	1.50	Counted cash and prepared deposit slips
6-Nov-2019	Sherri Murphy	1.00	Review Fleet card agreements for understanding accounts, equifax;
6-Nov-2019	Srdjan Pavlovic	6.00	Ongoing review of Eagle Fleet customer agreements for summary of reimbursements/recourses in place and updates to tracking schedule for customer/banking information.
6-Nov-2019	Stephanie Burrowes	3.60	Attend to transaction detail and returns. Attend to matching Ascend and bank account for OP CAD account.
6-Nov-2019	Stephen Cherniak	1.20	call with Bart Sarsh re lease at Menchie's. draft email with recommendations. review of emails from Sarsh. respond. email from Melanie re interested party.
6-Nov-2019	Susan Rickards	1.70	Review PAD agreements; cheques to vendors;
6-Nov-2019	Svetlana Lopatina	1.00	Various emails and phone calls from customers and former employees.
6-Nov-2019	Tony Montesano	0.50	Correspond with Theresa Smith CRA regarding scheduling payroll Audit; send contact information to same;
7-Nov-2019	Adam Boettger	7.00	Correspondence regarding Company's Telus account to identify lines not required; Prepare updated profit and loss statement by location; Update sales price and cost of fuel at gas stations; Set-up BDO Eagle email account with individuals and sorting rules; Prepare updated creditor list and send to creditor; Discussion of tracing funds going into Libro bank account; Update comparison of estimated and actual fuel sales by fuel volume; Review invoices from vendors and submit for payment; Review payroll cheques;
7-Nov-2019	Angelo Consoli	5.50	review and updates to AR and deposit listing; correspondence with various customers re: outstanding invoices, pricing, statement of account, etc. and discuss same with Tilbury staff; correspondence with insurance brokers re: coverages; discussions with various service providers re: supplies, quotes, etc.; review and discussions re: site deposits; correspondence with various interested parties; correspondence with Glyn re: payroll; correspondence and letter re: Kubota ownership, repairs, snow removal, etc.; correspondence with counsel re: Atradius;
7-Nov-2019	Brad Newton	1.50	Review of funds from credit cards into Libro account; discussions re searches for additional PAD agreements; reconciliations of receiver's bank accounts and Ascend and further returns
7-Nov-2019	Carla Casco	4.00	Set up wires, print reports, search for reports. prepared journal entry & various banking task.
7-Nov-2019	Chris Mazur	1.60	attend regarding Bloomfield site, equipment, aand related snow removal, correspondence with Atradius policy and letter , BMO info, attend re P & L, insurance binder.
7-Nov-2019	Clark Lonergan	0.75	Eagle fleet service card payment analysis, etc.

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Date	Name	Hours	Comments
7-Nov-2019	David Flett	1.10	email with V Flis, C Casco, P Naumis re Provincial Rd. fuel purchases, review back-up purchase and update fuel schedule; update MNP accounting for 1527 Provincial Road
7-Nov-2019	David Tell	1.50	Attend to Bloomfield locations for delivery of the tractor and have Derek sign docs.
7-Nov-2019	David Tell	1.00	Pick up cash from the Bloomfield and Tilbury locations
7-Nov-2019	David Tell	3.00	Prepare the deposits for the locations. photocopying receipts and chqs.
7-Nov-2019	Doris Zheng	0.75	updating bank transaction details spreadsheet, discussing journal entries to record in Ascend
7-Nov-2019	Glenn Harper	0.10	Update w. Counsel.
7-Nov-2019	Glenn Harper	0.80	Discussion with SIR Solutions re: website & portal.
7-Nov-2019	Glenn Harper	6.00	Discussions w. fleet card customers; tend to supplier invoices; PAD agreements summary; address website access issues
7-Nov-2019	Josie Parisi	0.40	discussions with A. Consoli re Libro, call to BMO re funds, discussions with T. Montesano re debit terminals.
7-Nov-2019	Melanie Murray	2.00	Attend at Shell Station to pick up deposit; several calls in regards to Imperial and CoreMark orders; scan Cashier Reports to AB;attend at CIBC to make deposit; attend at London Line to pick up deposits and hand out paycheques;
7-Nov-2019	Nicole Ormond	2.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
7-Nov-2019	Peter Naumis	0.75	Daily DIP reads, correspondence with operators, track inventory level, order fuel.
7-Nov-2019	Sandra de Bruyne	2.50	Counted cash and prepared deposit slips
7-Nov-2019	Sherry Murphy	3.00	Review customer statements, Outstanding invoices sent via email to outstanding accounts, emails for accounts payable;
7-Nov-2019	Sherry Murphy	0.70	Compile schedules for costs analysis.
7-Nov-2019	Srdjan Pavlovic	6.00	Review cheques and invoices of various accounts, and record collected and paid amounts into A/R tracking schedule.
7-Nov-2019	Stephanie Burrowes	3.70	Attend to Transaction Detail, PAD Summary and Returns. Attend to reconciling Bank account to Ascend.
7-Nov-2019	Stephen Cherniak	0.60	revisions to email. review of leases. call with A.Dascanio re info from Libro. call with Libro. send info to Dascanio/boettger
7-Nov-2019	Susan Rickards	0.40	Cheques to vendors & Reg Mail to CRA
7-Nov-2019	Tony Montesano	1.00	Discussion with Wendy at Bluewater regarding notice of outstanding charges received; confirmed new account opened under name of BDO; requested deleting of old account; discuss arrears for the Water at 203 Indian Road South; update credit card transactions and reconciliation.
8-Nov-2019	Adam Boettger	8.50	Update designated email address to automatically sort daily Esso emails; Obtain updated average fuel sales price information and integrated into profit and loss schedule; Review deposit book details prepared by staff; Review of card terminal account, discussion with employee on same and team discussion on obtaining additional details from merchant provider; Send sales and payments tracking document concerning Provincial Esso to team member to prepare Receivers' reconciliation of accounts; Arrange for camera security company to attend at site; Correspondence regarding cancellation of telephone lines; Discussion with Controller regarding ongoing communications, reporting and staffing; Discussion with creditor on receivership and outstanding amounts owed; Arrange for issuance of revised payroll cheques and discussion with Station Manager and cheque delivery individual on same; Prepare updated estimate of September 2019 fuel rebates based on additional parameters for calculation; Prepare updated estimate of October 2019 fuel rebates based on additional parameters for calculation;
8-Nov-2019	Angelo Consoli	0.70	2145745 - call with Laurentian and its Counsel re: Sarnia Shell operations, cash flow, rental, etc.; discussions re: costs; call with staff re: supplies;
8-Nov-2019	Angelo Consoli	5.00	correspondence with various service providers re: quotes for winter season; correspondence with Simpson Wigle re: First Ontario, site repair and follow up with service provider; correspondence re: tractor repairs; correspondence re: GoDaddy site and Google site, payment of fees, etc. correspondence with Coke rep re: supply; call with controller to discuss ongoing reporting, staffing, etc.; review and approval of supplier invoices; review and discussions re: rebate and AR analysis; discussions re: projection assumptions;
8-Nov-2019	Chris Mazur	2.70	Call with Laurentian, Telephone discussion with IC re: Laurentian matter, and BMO notice of motion and materials. PAD agreements and numbers, Telephone discussion with IC re first Ontario, various e-mails.
8-Nov-2019	David Flett	0.50	Email with A Boettger re sale proceeds, site accounting; preliminary review of additional documents re MNP accounting; review and update cash deposit summary
8-Nov-2019	David Tell	3.50	Meetings with Bennigers regarding the tractor for Bloomfield, meeting the security systems person at the Tilbury location.
8-Nov-2019	David Tell	1.00	Making calls to local snow removal companies for quotes

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Date	Name	Hours	Comments
8-Nov-2019	Doris Zheng	3.25	updating bank detail transaction spreadsheet, creating summary schedule and R&D schedule
8-Nov-2019	Glenn Harper	5.50	Supplier invoices; address numerous fleet customer inquiries; discussions w. GoDaddy; resolve QuickBook access issues w. Brendan Hinton of MNP;
8-Nov-2019	Josie Parisi	0.30	fuel purchases
8-Nov-2019	Nicole Ormond	4.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
8-Nov-2019	Peter Naumis	1.50	Operator correspondence. Review DIP and inventory reads. Track inventory, purchases and pricing. Order retail fuel and truck stop fuel. Draft accounting of net fuel retail and diesel purchases.
8-Nov-2019	Sandra de Bruyne	0.40	E-mailed bank deposits
8-Nov-2019	Sherri Murphy	4.50	Compile schedules for cost analysis; follow-up emails for updates to addresses for accounts payable;
8-Nov-2019	Srdjan Pavlovic	6.00	Review customer detailed invoices and related customer payments. Review with senior manager to ensure all accounts are correctly recorded and analyzed.
8-Nov-2019	Stephanie Burrowes	5.30	Attend to reconciled bank accounts and Ascend to November 7. Attend to pulling transaction detail and returns. Attend to updating A/R spreadsheet.
8-Nov-2019	Stephen Cherniak	1.40	send email on Mecnie's location. review responses. email to landlord and franchisor. review responses from landlord and counsel. emails re Kubota. deal with signing of cheques. email response to libro re information provided. Attend to London hydro bills.
8-Nov-2019	Tony Montesano	2.00	Discussion with J. Ratika Business Services at CIBC regarding POS system at the Pizza Pizza and Subway locations and tracking of deposits into a CIBC account; e-mail request to same; contact Global Payments to inquire what payment terminals are associated with this account and where the terminals are located; update credit card transaction reconciliation; correspond with S. Cherniak regarding London Utilities invoice; scan copy of statement to same; process for payment; correspond with A. Consoli regarding Union Gas invoices and payment of same;
10-Nov-2019	Adam Boettger	3.50	Update estimated fuel rebates calculation for October 2019 to include Eagle Travel locations; Update and extend profit and loss projection, including updating fuel sales price, costs and volumes assumptions and prepare summary of changes from prior version;
10-Nov-2019	Chris Mazur	1.40	Work on report to CIBC various e-mails
11-Nov-2019	Adam Boettger	4.50	Request financial and rental information on Shell Sarnia from bookkeeper; Prepare detailed summary and summary document of September 2019 and October 2019 estimated rebates; Team discussion of profit and loss projection and updates to assumptions; Update profit and loss projection; Prepare reconciliation of invoices owing to sales contractors
11-Nov-2019	Angelo Consoli	6.50	review and discussions re: projections, updates to House Accounts summary, update to the Bank, etc.; correspondence with customers re: outstanding accounts; discussions with Eagle staff re: payroll, snow plow services, staffing, Esso pricing, etc.; review and calls with Counsel re: Receiver's 4th Report; correspondence with MNP re: pricing at fuel stations; Review and discussion re: customer rebates; correspondence with various service providers; review and approval of supplier invoices / cheques;
11-Nov-2019	Brad Newton	3.80	Review of 4th report and provide edits to counsel; discussions re status of invoicing and PADing accounts; review of report to CIBC and provide edits
11-Nov-2019	Chris Mazur	9.20	Report to court CIBC report Review / sign motion
11-Nov-2019	David Flett	0.90	review additional Esso weekly reports and A Boettger memo re credit/debit transaction processing and cut-off; revisions and update to site accounting
11-Nov-2019	David Tell	1.00	Collect cash deposits from Tilbury and Bloomfield store locations
11-Nov-2019	David Tell	1.50	Review computer at the Bloomfield Rd. location for payroll file;
11-Nov-2019	Doris Zheng	2.50	updating banking detail spreadsheet, working on R&D
11-Nov-2019	Glenn Harper	6.40	PAD agreement summary; tend to customer inquiries; QuickBooks items; address website access issues; tend to email accounts.
11-Nov-2019	Josie Parisi	0.60	review and approve various disbursements for payment, discussion with potential purchaser regarding assets for sale.
11-Nov-2019	Matthew Marchand	0.20	Receive phone call from J. Martineau from Distance Shore Trading re arrears owing and new orders;
11-Nov-2019	Maxine Finnegan	0.30	prepare inventory pkg and provide key to premises for sale viewing;
11-Nov-2019	Melanie Murray	1.50	Attend at all Sarnia locations to pick up deposits; email from NO; emails from AB; replies
11-Nov-2019	Mithushaa Berinpalingam	0.60	Cheque requisitions - fuel and security
11-Nov-2019	Nicole Ormond	6.10	vendors - payments, P.O. tracking, invoice reconciliations, etc.
11-Nov-2019	Peter Naumis	0.50	Correspondence with station operators, reads, inventory levels, review for order.

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Date	Name	Hours	Comments
11-Nov-2019	Sandra de Bruyne	1.20	Counting cash and updating deposit spreadsheet
11-Nov-2019	Sherri Murphy	1.50	Review and revise schedules for costs analysis.
11-Nov-2019	Stephanie Burrowes	1.00	Attend to pulling transaction detail and PAD returns. PAD Summary. Update AR spreadsheet. Conference call regarding the PAD amounts and amounts clearing the account.
11-Nov-2019	Stephen Cherniak	0.20	emails re pick up of keys from landlord.
11-Nov-2019	Svetlana Lopatina	1.50	Customer and employee inquiries.
12-Nov-2019	Adam Boettger	8.00	Follow-up on expenses submitted for payment; Follow-up on outstanding requests for old bank and credit card processing accounts; Review phone account and request technician arrange for cancellation of account; Team discussion of insurance needs for restaurant tenant and request copies of same from tenant; Inquire to bookkeepers about refund cheque received from payroll processor; Request copies of property tax bills and statement of accounts from City of Sarnia; Request additional information from City of Sarnia on backflow requirements letter; Discussion with WEPP on requirements for providing information;
12-Nov-2019	Angelo Consoli	5.50	call with Counsel re: various estate matters; call with the Bank re: file status update; correspondence with Mandeep re: request for information on records, vehicles, etc.; various correspondence with Eagle staff re: payroll, AR / collections, site snow removal, fuel supply, pricing, etc.; review and discussions re: account transactions and reporting on same; review and approval of supplier invoices;
12-Nov-2019	Brad Newton	2.30	Prep for and attendance on call with counsel re court report on BMO info, reimbursement to CIBC, PADIing accounts, operations, sales of gas stations, etc; conference call with CIBC and all counsels re 1. Receiver's operational update (loss run rate), including confirming insurance status 2. Pilot claims 3. Invoicing & "drafting" update 4. "Cleared" funds, PAD agreement cross-referencing 5. Near term paydown of receiver's certificates 6. Sale and collection process and estimated timelines for remaining assets 7. Receiver's thoughts re approach to rebates
12-Nov-2019	Carla Casco	0.30	Printed reports & check e-mails
12-Nov-2019	Carla Casco	5.00	Various banking tasks
12-Nov-2019	Chris Mazur	3.50	Attend to various estate matters, reports, correspondence with Counsel etc.
12-Nov-2019	Clark Lonergan	1.25	Update call and preparation re: the same.
12-Nov-2019	David Flett	0.70	email with A Boettger re POS receipts, line 906 Rev Charge; revisions, updates to 1527 Provincial MNP accounting
12-Nov-2019	David Tell	3.00	Pick up cash from the Tilbury and Bloomfield Rd. locations, reviewing PO's, attend Benningers re: tractor;
12-Nov-2019	Doris Zheng	4.75	updating bank transaction detail, working on R&D, calls w A Consoli regarding disbursement allocation, matching disbursements to locations
12-Nov-2019	Glenn Harper	6.50	Address numerous customer inquiries; QuickBooks items; email account mngt;
12-Nov-2019	Josie Parisi	0.90	call with Craig Hunt re deposits, email to C. Mazur re Subway and Pizza Pizza, discussions with Tony re same. Correspondence with Amco re fuel.
12-Nov-2019	Melanie Murray	1.80	Tpc from Ahmad x 3; attend at CIBC to make deposits;
12-Nov-2019	Nicole Ormond	4.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
12-Nov-2019	Sandra de Bruyne	4.00	Counted cash, prepared deposit slips and e-mailed deposit slips
12-Nov-2019	Sherri Murphy	1.00	Prepare summary of WIP and disbursements.
12-Nov-2019	Srdjan Pavlovic	4.50	Compile weekly sales reports from the companies POS for the prior week. Review net sales of different gasoline types including supreme, regular, diesel and extra, and compile information into tracking schedule.
12-Nov-2019	Stephanie Burrowes	2.10	Attend to transaction detail and PAD returns. PAD summary. Attend to reconciling bank account and ascend accounts. Discussions regarding funds in account.
12-Nov-2019	Stephen Cherniak	0.30	email from yogurtworld. respond. update on rec from D.Flett
12-Nov-2019	Svetlana Lopatina	0.40	Correspondence from employees.
12-Nov-2019	Tony Montesano	1.50	Discussion with Andrew Mohammed at Pizza Pizza regarding the POS system and tracking deposit of funds; change of banking information; Correspond with Nancy Connery at Global Payments regarding providing information and statements; ensure invoices are sent to BDO; change of banking information; correspond with A. Boettger regarding the Company's CIBC accounts;

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Date	Name	Hours	Comments
13-Nov-2019	Adam Boettger	8.70	Discussion and call with City of Sarnia and service provider to discuss backflow testing requirements; Team call to discuss bank reconciliations, GL reconciliations and sales taxes; Review recent banking transactions and trace debit payments; Discussion with tenant regarding insurance; Review and reconciliation of banking activity; Review of outstanding cheques in operating CAD account; Phone call with Bloomfield staff to discuss commercial diesel payments and trace to POS system reports and trace to bank statements; Work with staff on account reconciliations;
13-Nov-2019	Angelo Consoli	6.00	attend Bloomfield location; meetings / discussions with staff re: supplies, fuel sales reconciliations, staffing, repairs & maintenance, etc.; conference calls with Counsel re: Query review, sale process, supplier contract, etc.; correspondence with contractor re: timing, contract terms, etc.;
13-Nov-2019	Carla Casco	5.30	Various banking tasks, Reconcile bank statement
13-Nov-2019	Chris Mazur	3.50	Sales procedure & schedule attend to POS issue Call with MNP Call with IC - Sale procedure
13-Nov-2019	Darren Griffiths	1.30	Meeting to discuss marketing of gas station properties and coordination with BDO corporate finance team. Review related file materials and prior Court reports.
13-Nov-2019	David Flett	1.20	email with A Boettger re 'rev charge' sales; revise MNP accounting, finalize draft and review with SC; revisions to site accounting and forward to A Boettger for review; email with B Hinton of MNP re Enwin invoice
13-Nov-2019	David Tell	3.00	Prepare bank deposits for both locations, photocopying all receipts, attend at CIBC to complete the deposits.
13-Nov-2019	David Tell	1.00	picking up cash from the Tilbury and Bloomfield Rd. locations
13-Nov-2019	Doris Zheng	5.00	update banking detail spreadsheet, call w Adam and Stephanie re bank and reconciliations, working on R&D, setting up R&D by location with consolidated tab, reconciling disbursements by location
13-Nov-2019	Glenn Harper	5.00	Address website issues w. SIR Solutions; review email accounts; correspondence w. fleet customers; review customer email accounts;
13-Nov-2019	Josie Parisi	4.70	various discussions related to reconciliations, Libro account, PIZZA PIZZA funds, subway, numerous discussions with staff, prep for conf call tomorrow.
13-Nov-2019	Maxine Finnegan	2.00	Weppa Calcs and processing for 35-124543 Menchie's London
13-Nov-2019	Melanie Murray	1.00	tpc from AB, courier void cheques, tpc from Ahmad, tpc from A1, attend at London Line locations to pick up deposits.
13-Nov-2019	Nicole Ormond	5.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
13-Nov-2019	Peter Naumis	1.00	Operator correspondence, inventory reads, tracking. Order retail and diesel fuel. Correspondence and discussions with CRA.
13-Nov-2019	Srdjan Pavlovic	5.50	Analyze and track various operating expenses, utility, computer services, telephone, security, repairs and maintenance accounts by location to ensure invoices are correctly recorded. Discussion with mana and staff regarding tracking for payment.
13-Nov-2019	Stephanie Burrowes	2.00	Attend to transaction detail and return reports. Banking call. Reconcile ascend to bank balance. Reconcile Bank account.
13-Nov-2019	Stephen Cherniak	0.60	review and discussion of reconciliation. call with AB re disclaiming the lease.
14-Nov-2019	Adam Boettger	6.30	Discuss purchase of washer fluid for gas stations; Review merchant statement and agree deposits to bank statement; Review TChek daily statements and attempt to agree to bank statement, discuss alternatives for reconciling bank deposits with bookkeeper; Discussion with camera security company regarding camera maintenance at Tilbury and questions from Bloomfield site; Review and record copies of cheques received between AR or sales; Discussion of boxed records at Tilbury location; Prepare fuel trend graph of Bloomfield site; Organize Esso emails coming to BDO Eagle account;
14-Nov-2019	Angelo Consoli	8.00	attend Tilbury; meetings and review with accounting staff re: records, recording sales/ discounts, financials, etc.; meeting with tenant; correspondence with London Line manager re: customer invoicing, supply requirements, etc.; review and correspondence re: supplier invoices;
14-Nov-2019	Brad Newton	0.40	Review of R&D for each location and discuss with Doris and review counsel's letter to Atradius
14-Nov-2019	Carla Casco	4.50	Various banking tasks, wire, post receipts & prepared deposit slip, Reconcile bank statements & other banking tasks.
14-Nov-2019	Chris Mazur	1.30	Correspondence with Counsel re: review reports; Various emails;
14-Nov-2019	Darren Griffiths	2.00	Review file background in connection with marketing of gas station properties. Related communications with BDO corporate finance team and address proposed data room content. Supply engagement background and property particulars. Related communications with counsel (Aird & Berlis) regarding proposed sale process and timelines.
14-Nov-2019	David Tell	1.00	Cash pick up from the Tilbury and Bloomfield Rd. locations

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Date	Name	Hours	Comments
14-Nov-2019	Doris Zheng	3.50	updating daily bank transaction spreadsheet, drafting R&D for Sarnia Shell, updating invoice tracking spreadsheet, reconciling to o/s cheques list
14-Nov-2019	Ethan Dewick	1.00	Review of file, work on information request list
14-Nov-2019	Glenn Harper	6.00	Website management; customer email review; customer inquiries; mtnc on customer portal for fleet cards;
14-Nov-2019	Josie Parisi	0.40	various discussions with A. Consoli & C. Mazur re ongoing matters
14-Nov-2019	Matthew Marchand	0.10	Review email from A. Ghani re fuel reading; correspondence with P. Naumis re same;
14-Nov-2019	Melanie Murray	1.00	Attend at Indian Road Shell to pick up, scan to AB, courier to Tilbury, tpc from AC
14-Nov-2019	Nicole Ormond	2.10	vendors - payments, P.O. tracking, invoice reconciliations, etc.
14-Nov-2019	Peter Naumis	1.25	Operator correspondence, DIP reads, inventory tracking retail fuel order, truck stop diesel order. Follow up on AON Reedhouse insurance policy found for Subway coverage.
14-Nov-2019	Sandra de Bruyne	2.30	Counting cash, updated spreadsheet and prepared deposit slips
14-Nov-2019	Srdjan Pavlovic	5.00	Review supplier invoices for gas station operations and update tracking schedule. Discussions with staff regarding customer collections. Update tracking schedule.
14-Nov-2019	Stephanie Burrowes	0.40	Attend to transaction detail, PAD returns and updating AR. Attend to transfer of funds. PAD Summary.
14-Nov-2019	Stephen Cherniak	0.10	email re Libro. respond.
14-Nov-2019	Svetlana Lopatina	1.00	Customer/employee inquiries
14-Nov-2019	Vanessa Fliis	1.00	Reconciling fuel purchases with credits applied; updated Fuel Summary Prices; prepare cheque requisition.
15-Nov-2019	Adam Boettger	7.00	Various matters on schedule and purchasing of materials and services for gas station sites; Follow-up on missing remittances from Global Payments; Gather information for responses to questions from Owner's legal counsel; Obtain quote for backflow work required by City of Sarnia Bylaw; R&D for Shell Sarnia location and reconcile with bank statement; Update credit card reconciliation;
15-Nov-2019	Angelo Consoli	5.50	review and approval of supplier invoices; correspondence with First Ontario and its Counsel re: material removal; correspondence with various suppliers re: terms, account; call with Counsel re: responses to Queries; discussions/correspondence with Eagle staff re: operations, supplies, fuel pricing, repairs, etc.; correspondence with insurance broker re: payments, coverages, etc.; correspondence with 18 Wheeler restaurant and with Debtor's re: same;
15-Nov-2019	Brad Newton	3.80	Review of invoices generated by SIR and provide feedback that there were numerous duplicates of invoices and request correction; review and approval of numerous wire transfers for fuel and ensure they were coming from correct account; conference call with Atradius re AR insurance policy claims; conference call with team and counsel re responses to questions from debtors
15-Nov-2019	Carla Casco	3.90	Various banking tasks, deposits, cheques etc.
15-Nov-2019	Clark Lonergan	4.50	Review of Questions and responding to the those Questions. Discussion with BDO team and Counsel re: the same, etc.
15-Nov-2019	Darren Griffiths	0.40	Communications with BDO corporate finance team in connection with available financial information. Review related memorandum and information requisition listing.
15-Nov-2019	David Tell	3.50	Sunday morning electrical issue, pick up cash from the Tilbury and Bloomfield Rd. locations. Creating deposits;
15-Nov-2019	James Knott	0.50	review of email recovery and response to GT re hard drives
15-Nov-2019	Josie Parisi	0.60	fuel orders, review and respond to various emails and request.
15-Nov-2019	Josie Parisi	2.10	participate in conf. call
15-Nov-2019	Nicole Ormond	1.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
15-Nov-2019	Peter Naumis	1.25	Operator correspondence, DIP reads, inventory tracking retail fuel order, truck stop diesel order. Discussions with Sarnia operator re: delivery from Wyoming site. Follow up with Parkland to confirm and reconcile. Follow up with AON Reedhouse to confirm insurance on Subway.
15-Nov-2019	Srdjan Pavlovic	6.50	Review House account and updates to tracking schedule. Update supplier tracking for additional invoices. Discussions with manager.
15-Nov-2019	Stephanie Burrowes	0.30	Attend to AR and returns.
15-Nov-2019	Stephen Cherniak	0.10	email from yogurtworld. respond.
15-Nov-2019	Svetlana Lopatina	0.50	Correspondence from customers
15-Nov-2019	Vanessa Fliis	0.75	Prepared cheque requisitions for fuel purchases; updated daily fuel price spreadsheet; updated and recorded fuel purchase tracking sheet.
15-Nov-2019	Wendy Ge	0.35	Draft insurance letter to Subway insurance
16-Nov-2019	Chris Mazur	1.10	E-mail
17-Nov-2019	Adam Boettger	4.00	Update credit card reconciliation with transaction data and reconcile with draft notices from Esso; Update profit and loss projection and forward to corporate finance team; Review cross lease invoice and attempt to reconcile with October 2019 settlement payment from Shell; Review security monitoring agreement for Shell location; Update Receiver's bank accounts; Notify Libro account manager of changes to account deposits; Review gift card purchases reconciliation prepared by bookkeepers and agree to invoices

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Date	Name	Hours	Comments
17-Nov-2019	Darren Griffiths	0.20	Correspondance with BDO corporate finance regarding preparation of Confidential Information Memorandum.
18-Nov-2019	Adam Boettger	10.00	Prepare HST calculations for gas station locations; Review fuel invoices tracking document and trace to bank details and supporting documentation; Review Company's pre-receivership bank accounts and trace deposits related to fast food restaurants; Review weekly sales reports and update card payments and fuel sales for trending purposes; Discussion with bank technician concerning reconciling bank accounts and initiating future wire payments; Team discussion of HST returns for October 2019; Follow-up on fuel price at Tilbury location; Contact service company to request backflow testing; Update EFT transaction detail in credit card reconciliation; Agree loyalty points email detail to EFT transaction detail
18-Nov-2019	Angelo Consoli	6.80	review and correspondence with SIR re: draft invoices; various correspondence with Eagle staff re: operations, material supply, repairs, fuel pricing, staffing, etc.; review house account billings and correspondence with customers re: same; review and approval of supplier invoices; call with counsel to discuss various estate matters; review company October bank statements and reconcile to customer receipts; correspondence with various vendors; review and prepare summary of customer inventory;
18-Nov-2019	Carla Casco	7.80	Post wires, review account balances, reconcile bank statements, set up wire, prepared deposits & other banking tasks.
18-Nov-2019	Chris Mazur	2.90	Attend re: call with Counsel; discussions re: estate matters;
18-Nov-2019	Clark Lonergan	1.25	Finalizing reconciliation re: card program suppliers, etc.
18-Nov-2019	Darren Griffiths	0.40	Further communications with BDO corporate finance team regarding sales process. Review related materials including information requisition listing and address internally.
18-Nov-2019	David Tell	1.00	Pickup cash from the Tilbury and Bloomfield Rd. locations
18-Nov-2019	Doris Zheng	2.00	updating banking detail spreadsheet and working on R&D
18-Nov-2019	Glenn Harper	0.20	Correspondence w. auctioneer re: Acura vehicle.
18-Nov-2019	Glenn Harper	1.80	G Suite email extraction.
18-Nov-2019	Josie Parisi	2.10	correspondence with AGCO and OLG. Dealing with Amco, and Shell purchases and requisitions. Correspondence with Ang re various items
18-Nov-2019	Matthew Marchand	0.10	Review email and attachment from A. Ghani re invoice; email correspondence with A. Boettger re same;
18-Nov-2019	Melanie Murray	0.50	Attend at Shell Station to pick up deposits; prepare courier to Tilbury; email from AB
18-Nov-2019	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
18-Nov-19	Peter Naumis	1.00	DIP reads, inventory tracking, fuel ordering. Continued follow up with AON Reedhouse re: Subway insurance. Correspondence from TSSA re: request for public information, and receipt of certain station information.
18-Nov-19	Sherri Murphy	1.50	Follow-up on A/P emails;
18-Nov-2019	Srdjan Pavlovic	6.50	Updates to tracking schedule operating expenses, utility, computer services, telephone, security, repairs and maintenance accounts to ensure invoices are allocated and reconciled. Compare general ledger account balances with reconciled account balances and update accordingly. Update to A/R tracking schedule.
18-Nov-2019	Stephanie Burrowes	3.30	Pull transaction detail. Look into Returns. Discussion regarding bank accounts. Reconcile bank accounts and Ascend.
18-Nov-2019	Stephen Cherniak	0.30	call from Hamilton office re funds from libro. email to libro. review response and organize cheque pick up.
18-Nov-2019	Susan Rickards	0.30	Cheques to vendors
18-Nov-2019	Vanessa Flis	0.10	Updated spreadsheet of fuel prices tracking.
19-Nov-2019	Adam Boettger	8.00	Forward bank deposit details to Comdata; Discussion of cross lease amounts obtained; Work with technician to acquire draft notices and agree details to credit card reconciliation; Team discussion on treatment of service provider as employee or contractor; Update of October 2019 rebates calculations to reflect revised assumptions and team discussion of transmitting rebate calculations to customers via IT contractor; Team meeting to discuss engagement status; Review summary of payroll registers and segregate based on employees' locations; Discussion with bookkeeper regarding mailboxes; Update sorting of BDO Eagle email address and submit request to add additional individual to email;
19-Nov-2019	Angelo Consoli	6.00	review and approval of supplier invoices; correspondence with Eagle staff re: payroll, suppliers, customer billings; compile and issue applicable customer billings and correspondence with customers re: same; reconciliation/summary of outstanding customer account; correspondence with CSR re: customer data; review bank statements for customer deposits and correspondence with the Bank re: same; correspondence with various suppliers re: service, payment terms, etc.; meeting to discuss status of various outstanding matters;

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Date	Name	Hours	Comments
19-Nov-2019	Brad Newton	3.00	Bank account reconciliations for October; emails with SIR and review of sample customer invoices; preparation of customer cover email; review of rebates and discuss inclusion with SIR emails to customers; review of additional info from BMO on customer bank account info; discuss status of R&D by company
19-Nov-2019	Carla Casco	7.00	Reconcile bank statements, post deposits, prepared wire, print confirmation, print reports.
19-Nov-2019	Chris Mazur	2.20	Discussions regarding customer sccounts, A/R, operations etc. Various e-mails Status IC sales procedure
19-Nov-2019	Darren Griffiths	3.00	Research process for listing of properties on realtor.ca. Review fuel sale and TSSA reports and supply to BDO corporate finance team. Review draft fifth Court report and bidding procedures supplied by counsel (Aird & Berlis). Review property particulars and identify corresponding secured creditors in connection with future marketing of properties.
19-Nov-2019	David Flett	0.30	email with C Prier re better locksmith invoice; review invoice for safe drilling and forward to N Ormond; update site accounting schedule for additional expense
19-Nov-2019	David Tell	1.00	Pick up cash from Tilbury and Bloomfield Rd. locations
19-Nov-2019	David Tell	4.00	Prepare deposits and attend at the Bank; Scanning cheques, cash slips and deposits slips for both locations;
19-Nov-2019	Doris Zheng	1.00	updating bank transaction spreadsheet, call to discuss reconciliation
19-Nov-2019	Glenn Harper	0.20	Tend to invoice pymt for PAB Wholesale.
19-Nov-2019	Glenn Harper	0.20	Correspondence w. J S Bertrand of SIR Solutions re: email billings.
19-Nov-2019	Glenn Harper	0.30	Correspondence w. RingCentral re: account status at site.
19-Nov-2019	Glenn Harper	1.30	Review Eagle records, research customer hard-copy agreements for Transport Dufresene signed agreement & banking info.
19-Nov-2019	Glenn Harper	1.50	Tend to emails and extraction for Counsel, QuickBooks related items.
19-Nov-2019	Josie Parisi	1.90	correspondence with BMO re bank accounts, correspondence with A&B re Shell branded station, fuel purchases, discussions with AGCO
19-Nov-2019	Maxine Finnegan	0.50	arrange for cheque pick up at Libro and deposit same to CIBC
19-Nov-2019	Melanie Murray	1.50	Attend at London Line locations to pick up deposits; attend at CIBC to make deposit; email from AC; print off new mandatory no-smoking signs; reply
19-Nov-2019	Mithushaa Berinpalingam	1.00	Filled in OLG applications
19-Nov-2019	Nicole Ormond	1.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
19-Nov-19	Peter Naumis	1.00	DIP reads, inventory tracking, fuel orders. Truck stop diesel inventory review and order. Follow up with Parkland re: late fuel order and delivery. Further TSSA reporting and review.
19-Nov-2019	Srdjan Pavlovic	6.50	Discussions with manager regarding A/R and A/P tracking schedule. Review payroll register balances for the 908593 entity employees, and summarize gross pay, and payroll taxes for all employees in payroll tracking schedule.
19-Nov-2019	Stephanie Burrowes	6.70	Attend to reconciling bank balances and ascend accounts. Attend to transaction detail and PAD returns. Attend to AR spreadsheet and adding in BMO NSF's. Conference call.
19-Nov-2019	Stephen Cherniak	0.40	emails re funds from libro account. email from Scarfone Hawkins re appraisals.
19-Nov-2019	Susan Rickards	1.30	Review boxes for current PAD agreements; Cheques and letters to vendors;
19-Nov-2019	Tony Montesano	0.70	reconcile credit card transactions, update tracking spreadsheet; discussion with A. Boettger regarding draft notices from Parkland; request missing draft notices from Parkland.
19-Nov-2019	Vanessa Flis	0.10	Updated fuel cost spreadsheet.
20-Nov-2019	Adam Boettger	7.50	Prepare cheque requisitions for various utilities, store purchases, contractors, wages, gift card reimbursement and security; Assemble sales, volumes and cost information on fuel for Bloomfield location as well as departmental sales breakdown; Request repair services for Tilbury site based on discussion with subcontractor; Review mailbox redirection notices and discussion of potential reasons for non-forwarding of mail by Canada Post; Review purchase orders and approve store purchases; Follow-up on scheduling of backflow testing at Sarnia locations; Review Bell invoice to identify purpose of phone numbers and inquire to employees on unidentified numbers; Discussion with bookkeepers concerning reports being delivered to Tilbury location; Connect with other Receiver regarding agreements and documentation; Discussions with bookkeeper concerning fuel reserves at Tilbury location;

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Date	Name	Hours	Comments
20-Nov-2019	Angelo Consoli	6.50	correspondence with Eagle staff re: various matters including ROE processing and related records, fuel supply, pricing, repairs, etc.; calls with First Ontario and its counsel re: estate matters re: Bloomfield operations and review and compile information requested; meetings and review re: Sale Process, responses to Debtors, Subway, etc.; Correspondence with the Bank re: review of company accounts and request for information in support of deposits; review and discussions re: estate matter updates; review summary of updated AR information and draft letter to customers; review and approval of supplier invoices;
20-Nov-2019	Brad Newton	5.50	Emails re AR insurance policy; drafting of cover letter to customers to include with invoices; drafting responses to questions from CIBC; review response from CIBC on PAD agmts and follow up response to same; reconciliation of receiver's bank accounts; updating of fleet card AR
20-Nov-2019	Carla Casco	6.30	Reconcile bank statements, wire, print chques.
20-Nov-2019	Chris Mazur	8.70	Review draft sale procedure E-mail CIBC Various e-mails Work on CIBC report
20-Nov-2019	Cindy Lewis	1.25	Attend to deposits for Sarnia locations
20-Nov-2019	Darren Griffiths	7.00	Review draft Court report materials. Subsequent conference call with independent counsel (Aird & Berlis) to discuss content and revisions. Review subsequent amendments. Review inquiries received from CIBC counsel and provide input. Review property particulars including appraisal reports received with respect to CIBC secured properties and address related inquiries. Coordinate with appraiser to obtain historical fuel volume and pricing reports. Coordinate with BDO corporate finance team in connection with preparation of marketing materials and supply property particulars. Related internal communications as to marketing process and timelines.
20-Nov-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations.
20-Nov-2019	David Tell	2.00	Attend at Canada Post regarding the redirection of mail. Call with the Supervisor on phone;
20-Nov-2019	Doris Zheng	0.75	updating bank transaction spreadsheet
20-Nov-2019	Glenn Harper	0.50	Discussion w. customer re: withdrawls taken from account; Correspondance with site representative;
20-Nov-2019	Glenn Harper	2.60	Webinar with Valerie Ojo re: customer website portal management; QuickBooks extracts & company file access.
20-Nov-2019	Josie Parisi	0.60	review and respond to various emails and calls.
20-Nov-2019	Kim Hickling	1.50	attend to reporting and data collection; call re accounts
20-Nov-2019	Melanie Murray	1.20	Attend at all Sarnia locations to pick up deposits; discussions with Ahmad re: printer toner, etc; email from Adam; reply; email from SC; email to Dhruv
20-Nov-2019	Mithushaa Berinpalingam	1.20	OLG applications. Discussion with Josie and Chris.
20-Nov-19	Peter Naumis	2.00	Operator correspondence. DIP reads, inventory tracking, fuel orders an arrange for wire payment and confirmation of same to carrier to release load. Follow up with insurer re: Subway risk. Various follow ups with Parkland re: delayed delivery, station out of fuel, etc. Correspondence with Shell re: station transitioning in December, what required, etc.
20-Nov-2019	Srdjan Pavlovic	6.50	Review supplier invoices and related payments. Updates to tracking schedules. Update AR invoice amounts, amounts collected, outstanding.
20-Nov-2019	Stephanie Burrowes	0.30	Pull transaction detail. Attend to returned PADs and update a/r spreadsheet. PAD summary.
20-Nov-2019	Stephen Cherniak	0.60	emails re appraisals. email and call from sarsh re lease. email to landlord re intention on equipment.
20-Nov-2019	Susan Rickards	0.20	Cheques and letters to vendors;
20-Nov-2019	Tony Montesano	1.50	Correspond with Dominic Cuzzocrea from Shell Canada; discussion with K. Figaszewska and Lisa Phillips at CRA regarding scheduling HST Audit and Trust Exam.
20-Nov-2019	Vanessa Flis	0.10	Updated fuel price changes.
21-Nov-2019	Adam Boettger	8.00	Reconcile fuel sales from retail operations with fuel sales tracking sheet prepared by Company; Send list of Bloomfield employees to store manager to confirm departments; Contact creditor to verify continuation of service; Instruct bookkeepers to follow-up on T-Chek deposits into bank account; Discussion with bookkeepers concerning outstanding customer account (Kang Freight) at Tilbury location; Trace POS sales deposits to pre-receivership bank account; Trace cash deposits of Shell Sarnia to Company's tracking system; Request copy of Pizza Depot franchise agreement from Pizza Depot's legal counsel; Team discussion of monitoring, financial recording, preparation of R&D and banking reconciliations;

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Date	Name	Hours	Comments
21-Nov-2019	Angelo Consoli	7.00	Review and discussions re: Bloomfield operating results and provide update on same; correspondence with Eagle staff sites, correspondence with insurer re: installment payment, update on coverages; correspondence with IT; review and discussions re: RBC Central Card Centre deposits and reconciliation to CIBC accounts; correspondence with Counsel re: various matters, updates to letter to Debtors, staff, etc.; correspondence with former employee re: ROE and discussions with IT re: access to computers and follow up with Debtor re: same; discussions re: reporting steps; correspondence with auctioneer; correspondence with interested party re: sale process; correspondence with the Bank re: Pizza Pizza account;
21-Nov-2019	Brad Newton	1.00	Review of Company computers; follow up with SIR on rebates and notice to be sent to customers
21-Nov-2019	Carla Casco	4.00	Set up wires, set up payables & print chques, Reconcile bank statements & other banking tasks.
21-Nov-2019	Chris Mazur	2.00	Review / revise CIBC report Bidding procedure Call with IT rep
21-Nov-2019	Darren Griffiths	4.50	Review counsel (Aird & Berlis) amendments to proposed sale procedures and conference call to discuss. Subsequent call with counsel directly to discuss further amendments and address marketing strategy and timelines. Call with appraiser (Metrix) to discuss draft appraisal reports with respect to CIBC secured properties x 3 and address availability of historical fuel volume reports. Review subsequent information provided and appraisal quotes on additional stations x 2. Supply BDO corporate finance team with additional property particulars. Call with real estate agent to discuss process for listing properties on realtor.ca and review application materials provided. Related communications with BDO corporate finance team and coordinate placement of newspaper advertisements.
21-Nov-2019	David Tell	1.50	Pick up cash from the Tilbury and Bloomfield Rd. locations. Arrange to have mail that was left in the Tilbury safe sent to the Hamilton Office via Purolator.
21-Nov-2019	Doris Zheng	2.75	updating bank transaction spreadsheet, meeting re R&D, bank and Ascend reconciliations, and operating issues
21-Nov-2019	Glenn Harper	0.30	Correspondence w. customer re: backup for invoice pymts.
21-Nov-2019	Glenn Harper	0.30	Review of emails rec'd from co. email accts.
21-Nov-2019	Glenn Harper	3.50	Review QB files from Co.desktop computer towers w. Rick Newton; Quickbooks access issues w. Co.
21-Nov-2019	James Knott	0.50	call to discuss imaging of dead drives and status
21-Nov-2019	Josie Parisi	0.30	Deal with fuel purchases and OLG applications
21-Nov-2019	Kim Hickling	1.50	assist with collection of customer data;
21-Nov-2019	Melanie Murray	0.30	tpc to 2097 LL; Email to Colliers; Email from Adam; discuss with SdB;
21-Nov-2019	Mithushaa Berinpalingam	0.70	Finished OLG applications, sent to Hamilton
21-Nov-19	Peter Naumis	1.00	DIP reads, track inventory, review for and order fuel/diesel. Follow up with AON Reedhouse re: Subway risk. Call from and discussion with Ive's Insurance Broker re: commercial fleet risk.
21-Nov-2019	Sandra de Bruyne	4.00	Counted cash, prepared and entered deposits and updates Excel spreadsheet
21-Nov-19	Sherri Murphy	0.70	Review and revise schedules for costs analysis.
21-Nov-2019	Srdjan Pavlovic	6.00	Summarize AR invoice amounts, amounts collected, outstanding. Sort additional Eagle Travel Plaza PAD Agreements in alphabetical order.
21-Nov-2019	Stephanie Burrowes	2.00	Attend to transaction detail, returns and update a/r spreadsheet. Eagle banking meeting. Approve wires.
21-Nov-2019	Stephen Cherniak	0.20	email from landlord re purchase of asset. brief review of memo from AB.
21-Nov-2019	Susan Rickards	1.00	Add creditor to supplier list Cheques and letters to vendors;
21-Nov-2019	Vanessa Flis	0.60	Updated fuel price tracking list; updated fuel purchase tracking schedule; internal meeting to discuss plan for fuel wires.
21-Nov-2019	William Doma	3.00	Discussions and drafting of materials for proposed sale process;
22-Nov-2019	Adam Boettger	7.00	Prepare R&D template; Team discussion regarding update to standard operating process for deposits, payments, fuel payments and Ascend entries; Review banking activity and reconcile to Ascend entries; Agree banking transactions to supporting documentation for sales by direct deposit and fuel auto withdraws/payments; Review mail received at locations and forwarded by bookkeepers; Prepare cheques requisitions for contractors, store purchases and utilities;

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Date	Name	Hours	Comments
22-Nov-2019	Angelo Consoli	6.50	correspondence with London Life re: request for information; correspondence with Delway and MWH re: site clean up; correspondence with customer re: status of outstanding account/payment; correspondence with debtors re: various estate matters; correspondence with Eagle staff re: fuel pricing, site signage, etc.; correspondence with Tilbury tenant; correspondence with Subway rep; correspondence with various suppliers re: ongoing services, review and approval of invoices; correspondence with Insurance broker; correspondence with Counsel re: draft materials; call with SIR re: status of invoice distribution, considerations for rebate schedule; Call with Fuel Measure re: site nozzle testing;
22-Nov-2019	Angelo Consoli	0.50	correspondence with Shell rep re: Sarnia Shell Ethanol conversion, timing, steps, etc. and correspondence with site manager re: review of steps to prep for conversion;
22-Nov-2019	Brad Newton	0.50	Discussions re prep of rebate statements
22-Nov-2019	Carla Casco	3.50	Various banking tasks, receipts, cheques etc.
22-Nov-2019	Cindy Lewis	1.25	Deposit for Sarnia location
22-Nov-2019	Darren Griffiths	6.50	Review draft Orders prepared by counsel (Aird & Berlis). Review counsel comments on draft Court report and bidding procedures. Conference call with counsel to discuss and review further Court report amendments. Review Phase I ESA reports and supply to BDO corporate finance team. Compile existing list of targets and prospective purchasers. Review draft marketing materials prepared by BDO corporate finance team, incorporate amendments, and supply to counsel. Further communications with appraiser regarding historical fuel volume reports.
22-Nov-2019	David Tell	7.50	Attend at Bloomfield location regarding closing the Subway; Pick up the cash from the Tilbury and Bloomfield Rd. locations; Prepare deposits and attend at bank to make the deposits; Create signs for no vaping and no smoking, review russey trailer;
22-Nov-2019	Doris Zheng	1.25	updating banking transaction spreadsheet
22-Nov-2019	Glenn Harper	0.30	Customer issues re: website and payments.
22-Nov-2019	Glenn Harper	2.00	Email extract re: G Suite accts.
22-Nov-2019	Glenn Harper	2.60	Call w. GoDaddy re: eagle fleet services email accounts; extract & discussion with BDO IT.
22-Nov-2019	Josie Parisi	1.80	various discussions related to on going issues and fuel purchases. review documents sent by M. Spence.
22-Nov-2019	Kim Hickling	2.10	Review and update customer data;
22-Nov-2019	Melanie Murray	0.10	Email from Adam; reply; email from Adam
22-Nov-19	Peter Naumis	1.50	Receive and review DIP reads. Track inventory, arrange for fuel/diesel deliveries. Arrange for wire payments to release certain deliveries. Communicate with Parkland and Amco. Correspondence and further discussions with RK Law re: 2015/2016 CRA audit of 214 corp, potential denials, reassessments and implications on HST, etc. Communicate to group
22-Nov-2019	Srdjan Pavlovic	6.00	Ongoing review and sorting Eagle Travel Plaza PAD Agreements.
22-Nov-2019	Stephanie Burrowes	0.50	Pull transaction detail and return reports. Update a/r. Attend to wire transfers for gas.
22-Nov-2019	Stephanie Burrowes	2.80	Reconcile bank accounts and ascend.
22-Nov-2019	Stephen Cherniak	0.30	email from landlord re update. call with A. Consoli re utilities at Menchie's
22-Nov-2019	Susan Rickards	1.50	Cheques and letters to vendors;
22-Nov-2019	Svetlana Lopatina	0.50	Customer and former employee inquiries.
22-Nov-2019	Vanessa Flis	1.10	Prepared cheque requisitions; telephone call with A. Boettger and C. Casco re wiring payments for fuel purchases; processed wire payment; updated fuel price list.
22-Nov-2019	William Doma	2.00	Discussions and drafting of materials for proposed sale process;
23-Nov-2019	Adam Boettger	7.70	Follow-up regarding delivery of manual cheques to employees; Prepare cheques requisitions for utilities, repairs and maintenance, and other items; Prepare deposit slips for cheques; Follow-up with vendor on pending invoice; Review Shell bank activity and agree to POS card sales report prepared by the bookkeepers; Examine bank statements and Shell documents to determine receipt of cross lease payments for September 2019 and October 2019; Review response from Shell Sarnia alarm company; Reconcile entries in operating bank expense accounts; Agree banking activity in operating accounts to Ascend entries;
23-Nov-2019	Glenn Harper	0.50	Address inquiries from customers: email extract re G Suite accts.
23-Nov-2019	Melanie Murray	0.10	Emails from Adam
24-Nov-2019	Adam Boettger	7.50	Reconcile all payroll entries in Operating CAD bank account and prepare entries to reallocate to respective bank accounts/locations; Agree banking activity to Ascend entries; Update October sales tracking sheet for Shell Sarnia
24-Nov-2019	Chris Mazur	2.50	call with IC re Laurentian position, review/revise answers to Gottlieb questions.
24-Nov-2019	Glenn Harper	0.50	Email extract of G Suite email accounts.
24-Nov-2019	Melanie Murray	0.10	Email from AB; reply

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Date	Name	Hours	Comments
25-Nov-2019	Adam Boettger	7.50	Gather property information for sale process teaser; Discussion with team member on daily TChek transactions; Team discussion of revised cheque requisitions; Prepare journal entries to allocate fuel purchases in operating account to location of delivery and well as corresponding sale receipt set-offs;
25-Nov-2019	Angelo Consoli	0.80	Bloomfield - call with First Ontario and Counsel re: cost allocations, sale process, site management, etc.; correspondence with Bloomfield staff re: fuel supply/pricing, repairs, restaurant operations, staffing, etc.;
25-Nov-2019	Angelo Consoli	6.00	review and discussions re: responses to queries from the Debtors counsel; various correspondence and calls with Counsel re: draft Court materials, etc.; correspondence with Federated insurance re: status of policy payments; correspondence with Eagle Staff re: fuel supply/pricing, staff scheduling; correspondence with supplier re: site clean-up, quotation; correspondence with Counsel re: 2469 and 1848; correspondence with SIR re: rebate reports; correspondence with customers re: status of outstanding accounts; correspondence with suppliers re: ongoing services, invoicing; review and approval of invoices for payment;
25-Nov-2019	Brad Newton	1.00	Review of answers to debtor questions and attend conference call with BDO reps and counsel to discuss and update same
25-Nov-2019	Carla Casco	4.00	set up payables & print cheques. other banking tasks
25-Nov-2019	Chris Mazur	9.10	work on Gottlieb questions, call IC to review and revise answers to Gottlieb questions. Calls(2) w IC re sales approval materials. Calls w Laurentian Bank and counsel, First Ontario and counsel, Final review of 5th report to court, various emails and various e-mails between counsel.
25-Nov-2019	Cindy Lewis	1.25	Deposit Sarnia receipts
25-Nov-2019	Clark Lonergan	2.50	Attend to review and responses, questions from Debtor's Counsel.
25-Nov-2019	Darren Griffiths	6.50	Ongoing communications with counsel (Aird & Berlis) in connection with pending Motion and related matters. Conference call with counsel to discuss marketing plan and draft marketing materials. Amend draft marketing materials to include all 5 gas station properties, finalize, and issue. Related communications with BDO corporate finance team and supply data room materials. Review and approve draft NDA for prospective purchasers. Communications with appraiser in connection with First Ontario and Laurentian secured gas stations.
25-Nov-2019	David Tell	4.00	Pick up deposits from Tilbury and Bloomfield locations, prepare deposits for the bank. Attend to CIBC, send info to the Hamilton office;
25-Nov-2019	Glenn Harper	1.70	Review and discussions re: Salesforce website efforts w. PAD agreements; tend to correspondences rec'd in email accts & review accordingly; QuickBooks related items & access; customer correspondences; email mirror extracts for both GoDaddy & GSuite accounts;
25-Nov-2019	Josie Parisi	1.60	prep for call and attend call related to debtor questions
25-Nov-2019	Melanie Murray	2.20	Attend at all Sarnia locations to pick up deposits and deliver paycheques; telephone call to AB; give instructions to CL; attend at CIBC to make deposit
25-Nov-2019	Nicole Ormond	5.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
25-Nov-2019	Peter Naumis	1.25	DIP reads, tracking inventory, order fuel/diesel. Arrange for wire payment and forward confirmation of same to release inventory. Continued discussions with RK Tax Law.
25-Nov-2019	Srdjan Pavlovic	6.00	Review T-Chek deposits report for gas station site locations. Summarize sales for site locations, and ensure amounts agree to the statement of accounts. Review cheques and invoices of various AR house accounts, and record collected and paid amounts into tracking schedule. Update AR tracking schedule for Post-AR & Pre-AR amounts.
25-Nov-2019	Stephanie Burrowes	5.50	Reconcile bank accounts and ascend. Pull transaction detail and attend to returns. Emails with Angelo regarding duplicate PADs and indicated which ones. Review insurance claim website.
25-Nov-2019	Stephen Cherniak	0.40	email from Mazur re Esaw memo and call. review memo and respond. email from landlord re menchie's.
25-Nov-2019	Susan Rickards	2.00	Cheques and letters to vendors;
25-Nov-2019	Svetlana Lopatina	0.40	Former employee and customer inquiries.
25-Nov-2019	Vanessa Flis	1.50	Prepared cheque requisitions and wires for Parkland and Amco fuel purchases; recorded fuel purchases in schedule; updated daily fuel price spreadsheet.
25-Nov-2019	William Doma	1.00	Discussions and drafting of materials for proposed sale process;
26-Nov-2019	Adam Boettger	6.00	Reconcile and allocate amounts from operating account for store purchases; Reconcile and allocate amounts from operating bank accounts for other purchases; Arrange for continuation of security monitoring at Shell Sarnia; Follow-up with Sarnia locations on gas pricing

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Date	Name	Hours	Comments
26-Nov-2019	Angelo Consoli	5.50	correspondence with Eagle staff re: payroll processing, fuel pricing, etc.; discussions re: status of records review for Padding; correspondence with various customers re: status/update on payment of account, request for remittance advice; correspondence with Pinchin; various calls with Counsel and counsels for stakeholders re: sale process, etc.; review and correspondence re: response to debtor queries; correspondence re: Esso fuel supply agreements; review and approval of supplier payments;
26-Nov-2019	Angelo Consoli	0.30	Bloomfield - correspondence with contractors and BDO staff re: status of site clean up, paperwork, etc.; request quotes re: install of covers;
26-Nov-2019	Angelo Consoli	0.20	Shell Sarnia - correspondence with site operator re: fuel pricing, competition, Shell Ethanol conversion;
26-Nov-2019	Carla Casco	2.00	Various banking tasks, prepared deposit, journal entry & print reports.
26-Nov-2019	Chris Mazur	3.70	Prepare and call CIBC, calls with IC re: allocation issues, attend re A/R, review/sign OLG docs, call with CIBC, Laurentain and respective counsel. review revisions to answers to Gottlieb questions. Call with IC to finalize answers. Attend to First Ontario counsel queries, telephone discussion with said counsel.
26-Nov-2019	Clark Lonergan	1.50	Review and correspondense regarding Debtor inquiries.
26-Nov-2019	Darren Griffiths	2.40	Communications with appraiser (Metrix) regarding property particulars, zoning, and historical fuel sale reports. Review materials provided and address with BDO corporate finance team. Review security interests specific to the various properties. Address placement of newspaper advertisements and related logistics. Communications with counsel (Aird & Berlis) regarding draft APA and proposed working capital adjustment. Address status of additional appraisals and environmental reports.
26-Nov-2019	David Tell	2.50	Attend at Bloomfield Rd location to meet with the environmental company clearing out the oil separators;
26-Nov-2019	Doris Zheng	1.00	updating bank transaction detail spreadsheet
26-Nov-2019	Glenn Harper	2.20	Tend to QB files from Company pc's for payroll & ROE purposes; tend to emails rec'd from Co. email; email extracts.
26-Nov-2019	Josie Parisi	0.60	review responses to questions
26-Nov-2019	Melanie Murray	0.30	Scan to Adam; telephone call from Ahmad; text with Ahmad
26-Nov-2019	Nicole Ormond	1.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
26-Nov-2019	Peter Naumis	1.00	Operator correspondence, DIP reads, etc. Track inventory, review for fuel orders. Order retail and truck stop.
26-Nov-2019	Srdjan Pavlovic	6.00	Compile and organize weekly sales reports from the companies POS for the week of November 11-16, summarizing the various revenue by fuel type and sales catagory. Review and update invoice tracking for House accounts at the Bloomfield location.
26-Nov-2019	Stephanie Burrowes	2.00	Attend to reconciling bank accounts and Ascend balances. Attend to insurance policy for A/R collections, emailing and leaving a voicemail for Andrew from Atradius. Discussions regarding PADing and A/R.
26-Nov-2019	Stephen Cherniak	0.10	review of AB summary of call.
26-Nov-2019	Susan Rickards	2.00	Cheques and letters to vendors;
26-Nov-2019	Svetlana Lopatina	0.50	Customer and former employee inquiries
26-Nov-2019	Tony Montesano	1.50	Contact Telus to discuss and request closure of accounts; sent e-mail to A. Boettger advising of same; update credit card reconciliation.
26-Nov-2019	Vanessa Flis	0.50	Prepare cheque requisition; complete wire and send confirmation; update fuel purchase schedule; updates daily fuel price schedule.
26-Nov-2019	William Doma	1.00	Discussions and drafting of materials for proposed sale process;
27-Nov-2019	Adam Boettger	6.50	Assemble allocation of costs from operating bank accounts to locations; Update R&D document; Prepare summary of pre-receivership bank account and allocation to locations; Team discussion of method for allocation of receiver/legal/professional costs;
27-Nov-2019	Angelo Consoli	8.00	correspondence with Counsels re: various estate matters: cost allocations, sale process, responses to debtors, etc.; correspondence various suppliers and review and approval of invoices/payments; discussions re: Esso Cross Lease terms, payments, etc.; discussions, review and analysis re: cost allocations as amongst secured lenders; call with counsel for CIBC; call with counsel for First Ontario; review SIR proposal re: rebate schedules and correspondence re: processing of same; correspondence to SIR re: next steps; correspondence with customer re: outstanding account, invoice; review and discussions re: account reconciliations;
27-Nov-2019	Carla Casco	2.50	Set up payables, print cheques, wires, & other banking tasks.
27-Nov-2019	Chris Mazur	1.80	Various e-mails, finalize answers to Gottlieb questions. Telephone discussion with IC re: cost allocation methodology, TDW First Ontario counsel, attend re cost allocation.
27-Nov-2019	Darren Griffiths	1.50	Review newspaper advertisement proofs and address logistics of placement with BDO corporate finance team. Communications with Pinchin regarding commencement of Phase II ESA with respect to CIBC secured properties. Related call to discuss and coordinate amendments to Phase II ESA proposal. Communications with CIBC counsel regarding added cost for expedited lab results.
27-Nov-2019	David Tell	1.00	Pick up cash from Tilbury and Bloomfield locations.

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Date	Name	Hours	Comments
27-Nov-2019	Doris Zheng	1.00	updating bank transaction detail spreadsheet, making revisions to R&D
27-Nov-2019	Glenn Harper	1.60	QuickBooks related issues; email extracts; discussion with IT re: Co email-related items; correspondences w. City of Brampton re: o/s account from Co.
27-Nov-2019	Josie Parisi	1.50	call with Angelo re cross lease. Correspondence with G. Feldman re amounts deposited in BMO a/c post receivership which are pre-receivership amounts. Call with Angelo re cost allocations
27-Nov-2019	Melanie Murray	1.00	Email from AB; attend at all Sarnia locations to pick up deposits.
27-Nov-2019	Nicole Ormond	1.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
27-Nov-2019	Peter Naumis	1.00	Operator correspondence. Receive, review and track daily inventory DIP readings for stations. Order truck stop diesel. Follow up with Parkland for non-delivery of Sarnia order, reason for delay, ETA for delivery, etc.
27-Nov-2019	Sherri Murphy	3.20	Further review of schedules for cost analysis.
27-Nov-2019	Srdjan Pavlovic	6.50	Compile and organize weekly sales reports from the companies POS for the week of November 18 -24 summarizing the various revenue by fuel type and sales category. Updates to AR tracking schedules and discussion with manager. Prepare summary of HSt accounts.
27-Nov-2019	Stephanie Burrowes	0.40	Attend to transaction detail and return reports. Discussion with Andrew regarding claim process. Email report to Brad and counsel regarding same.
27-Nov-2019	Susan Rickards	0.30	Cheques and letters to vendors;
27-Nov-2019	Tony Montesano	0.50	Update credit card reconciliation spreadsheet
27-Nov-2019	Vanessa Flis	0.70	Updated Fuel Price list; prepared cheque requisitions; completed wire and entered into ascend; updated fuel purchase GL codes as per P. Naumis.
28-Nov-2019	Adam Boettger	11.00	Update statement of receipts and disbursements; Approve purchase of backflow preventer;
28-Nov-2019	Angelo Consoli	7.50	correspondence and calls with Counsel re: various matters including cost and sale allocations, Subway rep correspondence, etc.; review and draft responses to Stakeholder queries; correspondence with various customers re: accounts; correspondence with Eagle staff and suppliers; review receipts and disbursements and approval of supplier invoices; review and updates to AR tracking schedules;
28-Nov-2019	Brad Newton	0.50	Review and discussion regarding cost allocations analysis
28-Nov-2019	Carla Casco	0.50	set up wires templates & payments.
28-Nov-2019	Chris Mazur	1.10	Various e-mails re cost allocation, carve outs, TDW IC re: same.
28-Nov-2019	Cindy Lewis	1.25	Prepare Sarnia location deposits
28-Nov-2019	Darren Griffiths	1.40	Contact MNP corporate finance group further to their request to discuss collaborative marketing efforts. Further communications with CIBC counsel regarding Phase II ESA's and associated cost. Related communications with Pinchin and review/sign/return amended Phase II ESA proposal. Communications with counsel (Aird & Berlis) regarding draft APA and supply related precedent. Discuss proposed recovery/cost allocation amongst secured creditors. Follow up with appraiser (Metrix) regarding balance of historical fuel sale reports. Address status of CBRE appraisals.
28-Nov-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations
28-Nov-2019	Doris Zheng	1.25	updating banking spreadsheet, getting copied documents from Stockholm
28-Nov-2019	Glenn Harper	1.00	Tend to QuickBooks access; tend to CRA request for Pilot billings;
28-Nov-2019	Josie Parisi	0.70	call re cost allocation.
28-Nov-2019	Melanie Murray	0.20	Telephone call from SB; telephone call to AB; telephone call to SB
28-Nov-2019	Nicole Ormond	1.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
28-Nov-2019	Peter Naumis	1.50	Receive and review daily DIP reads. Review diesel DIP reads and communicate with Amco re: truck stop diesel order. Strategize retail fuel orders with Parkland amid supply disruption. Call with RK Law re: audit continuation, delay CRA timeline, records on hand, etc.
28-Nov-2019	Sherri Murphy	1.50	Emails for accounts payable;
28-Nov-2019	Srdjan Pavlovic	5.00	Review customer payment remittances for various station House accounts and updates to AR schedule. Summarize bank account withdrawals and deposits for November.
28-Nov-2019	Stephanie Burrowes	1.00	Attend Stockwoods to pick up copies of Agreements. Attend to transaction detail, PAD returns and A/R listing. Email to counsel and Andrew regarding insurance claims and process. Review manual regarding same.
28-Nov-2019	Stephen Cherniak	0.30	email from A. Consoli. respond. emails to landlord and yogourtworld re purchase of assets.
28-Nov-2019	Susan Rickards	0.30	Cheques and letters to vendors;
28-Nov-2019	Tony Montesano	0.20	Discussion with L. Strom at CRA regarding HST audit for 2364507 Ontario Limited; discuss same with A. Boettger; send L. Strom contact information to same.
28-Nov-2019	Vanessa Flis	1.10	Prepare cheque requisition for Parkland, Amco and Shell; post deposits in ascend; enter wire in CIBC bank account; send confirmations to P. Naumis.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2019

Date	Name	Hours	Comments
29-Nov-2019	Adam Boettger	8.50	Prepare R&D; Review credit card back charges advised by Global Payments and agree to payments processed by Receiver; Arrange call with CRA re: questions on HST audit
29-Nov-2019	Angelo Consoli	5.80	correspondence with various customers re: status/payment of outstanding account, rebate, etc.; correspondence with SIR and review sample customer invoice, follow up re: same and approval; reimbursement agreement and discuss with counsel; review and discussions re receipts and disbursements and approval of supplier payments; correspondence with counsel re: various estate matters, cost allocations, etc.; correspondence with Nissan re: vehicle in its possession; correspondence with auctioneer re: access to vehicles; correspondence with Eagle Staff re: staffing, pricing, product orders, maintenance; correspondence with Dart re: service request;
29-Nov-2019	Chris Mazur	0.40	e-mails, cost allocation and attend re: Dec 4th motion adjournment.
29-Nov-2019	Darren Griffiths	0.50	Call with BDO corporate finance to discuss pending marketing of properties and MNP request for collaboration. Address appraisal inquiry with Metrix. Further communications with Pinchin regarding monitoring wells and Phase I ESA proposals for balance of gas station properties.
29-Nov-2019	David Tell	3.00	Pick up cash from Tilbury and Bloomfield Rd. locations Meeting with Derek to review issues regarding maintenance of the Bloomfield Rd. location.
29-Nov-2019	Doris Zheng	0.75	update banking spreadsheet
29-Nov-2019	Ethan Dewick	0.50	Phone call with Darren, emails to MNP re sale process, discussion with team re teaser
29-Nov-2019	Glenn Harper	0.20	Tend to payment of QB cloud acct.
29-Nov-2019	Glenn Harper	1.60	Tend to emails rec'd in Co. accounts; email extracts; QuickBooks related access issue; research password by-pass on QB file;
29-Nov-2019	Maxine Finnegan	0.40	Menchie's London - Weppa claims
29-Nov-2019	Nicole Ormond	4.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
29-Nov-2019	Peter Naumis	0.75	DIP review and tracking. Retail fuel and truck stop diesel purchasing.
29-Nov-2019	Sandra de Bruyne	1.00	Bank deposit
29-Nov-2019	Sherri Murphy	3.00	Compile schedules for cost analysis;
29-Nov-2019	Stephanie Burrowes	6.10	Attend to transaction detail and returns. Attend to reconciling bank accounts and ascend. Discussion with Angelo and Adam re Weppa. Cheque recs for fuel purchases. Attend to wires.
29-Nov-2019	Stephen Cherniak	0.20	response from landlord re assets email to Gardner.
		<u>1,174.35</u>	

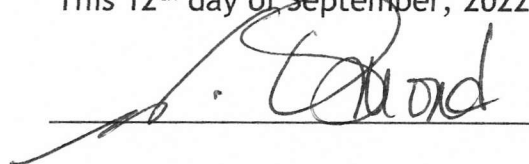
Attached is Exhibit "3"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jan-20	908593 ONTARIO LIMITED, et al	CINV0462171-C

TO PROFESSIONAL SERVICES RENDERED as Receiver to 908593 ONTARIO LIMITED, et al for the period of December 1, 2019 to December 31, 2019:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	9.00	\$ 510.00	\$ 4,590.00
C. Mazur	50.00	\$ 510.00	25,500.00
C. Lonergan	3.30	\$ 510.00	1,683.00
J. Parisi	1.70	\$ 510.00	867.00
S. Cherniak	1.40	\$ 510.00	714.00
Vice President			
A. Consoli	118.20	\$ 425.00	50,235.00
D. Flett	9.50	\$ 425.00	4,037.50
M. Murray	9.30	\$ 425.00	3,952.50
P. Naumis	23.00	\$ 425.00	9,775.00
Senior Manager			
D. Griffiths	25.00	\$ 425.00	10,625.00
Manager			
A. Boettger	102.00	\$ 350.00	35,700.00
E. Dewick	1.50	\$ 350.00	525.00
J. Knott	1.00	\$ 350.00	350.00
S. Burrowes	50.50	\$ 350.00	17,675.00
S. Lopatina	12.10	\$ 350.00	4,235.00
Staff			
C. Casco	31.10	\$ 150.00	4,665.00
C. Lewis	1.50	\$ 150.00	225.00
D. Tell	49.50	\$ 275.00	13,612.50
D. Zheng	11.50	\$ 275.00	3,162.50

G. Harper	45.30	\$ 250.00	11,325.00
M. Finnegan	1.20	\$ 150.00	180.00
N. Ormond	23.70	\$ 275.00	6,517.50
S. deBruyne	12.10	\$ 150.00	1,815.00
S. Murphy	7.80	\$ 150.00	1,170.00
S. Pavlovic	68.50	\$ 150.00	10,275.00
S. Rickards	11.10	\$ 150.00	1,665.00
T. Montesano	2.30	\$ 150.00	345.00
V. Flis	19.80	\$ 150.00	2,970.00
W. Doma	26.50	\$ 250.00	6,625.00
	<u>729.40</u>		<u>\$ 235,016.50</u>
HST on BDO Fees			30,552.15
Total Fees			<u>\$ 265,568.65</u>

Disbursements

Travel/Mileage Expenses		\$	912.55
HST on travel/mileage expenses			118.63
Courier/Postage Fees			88.04
HST on courier/postage fees			11.45
Accommodation Fees			1,122.61
HST on accommodation fees			145.94
Supplies			200.00
HST on supply fees			26.00
Total Disbursements		\$	<u>2,625.22</u>

Total Invoice \$ 268,193.86

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019

Date	Name	Hours	Comments
1-Dec-2019	Adam Boettger	0.50	Prepare schedule of bank transfers between receivership bank accounts;
1-Dec-2019	Glenn Harper	0.50	GoDaddy email extract;
1-Dec-2019	Melanie Murray	0.70	Attend all three locations to pick up deposits;
2-Dec-2019	Adam Boettger	8.00	Prepare R&D; Trace bank entries to supporting documentation and reallocate in R&D as appropriate; Review site schematics for details on tank locations; Advise team of return charges on credit card collections; Program automatic sorting of invoicing emails and review responses from customers;
2-Dec-2019	Angelo Consoli	0.70	Conference call with Shell Canada and Ahmad regarding Ethanol site conversion, next steps, timing, etc.; Call to Architect regarding application for site improvement;
2-Dec-2019	Angelo Consoli	8.50	Review site November reporting, fuel sales, restaurant sales, etc.; Correspondence with Eagle staff regarding suppliers, orders, weekly and monthly billings, etc.; Correspondence with party interested in sale process; Correspondence with auctioneer regarding access to vehicles and timing/requirements for inclusion in an auction; Correspondence with bookkeeper regarding A/R reporting, fuel supply, etc.; Call with Counsel regarding cost allocation analysis and prepare outline of Cost analysis methodology; Discussions and review regarding Parkland fuel interruption due to its internal change of supplier and compile certain site location regarding same; Correspondence with SIR regarding status of issuing invoices and follow up calls from various customers regarding same and account reconciliations; Correspondence with contractor regarding status of review/timing on Tilbury repair quote;
2-Dec-2019	Carla Casco	1.00	Corrections to few accounts and Journal entry;
2-Dec-2019	Carla Casco	1.00	Various bank task. prepared deposit slip;
2-Dec-2019	Chris Mazur	2.00	Review pilot material, attend regarding atradius policy, customer billings, allocations, call with IC regarding cost allocations;
2-Dec-2019	Darren Griffiths	1.00	Receive update regarding pending sale process approval Motion; Receipt of finalized appraisal reports from Metrix; Conference call with BDO corporate finance team and MNP corporate finance to discuss respective mandates and proposed collaborative marketing of gas station properties; Receipt and review of Phase I ESA proposal dealing with Bloomfield and Indian Road properties;
2-Dec-2019	David Tell	4.00	Picking up cash from the Tilbury and Bloomfield Rd. locations; Creating deposits and taking them to the Bank;
2-Dec-2019	David Tell	0.50	Attend to deposit
2-Dec-2019	Doris Zheng	1.00	Update banking spreadsheet and R&D;
2-Dec-2019	Ethan Dewick	0.50	Phone call with MNP;
2-Dec-2019	Glenn Harper	3.10	Attempt to resolve QuickBooks password access issue on Company files; Attend to email access issues;
2-Dec-2019	Glenn Harper	0.60	Vendor related follow up;
2-Dec-2019	Maxine Finnegan	0.40	Email received regarding Bloomfield Libro deposits, rview and return email with details of the deposits made Oct 4;
2-Dec-2019	Nicole Ormond	1.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
2-Dec-2019	Peter Naumis	2.25	Operator correspondence; DIP reads, inventory and purchase tracking; Investigate non-delivery of weekend orders; Correspondence with Parkland regarding Tilbury running low on fuel, timing of delivery, expedite, etc.; Ongoing and various discussions with Parkland regarding delivery and issues; Regular updates to operators concerned with inventory levels; Review information available and investigate for further information as requested by Parkland to allow another third party carrier to delivery inventory - site plans, tank sizes, etc.;
2-Dec-2019	Srdjan Pavlovic	6.00	Summarize invoice amounts for House Accounts for the Bloomfield location into pre & post AR; Summarize and AR deposits; Analyze AR invoices for customers and ensure all account invoice, collection and outstanding amounts are accounted for and correctly inputted into excel;
2-Dec-2019	Stephanie Burrowes	2.00	Attend to transaction detail and returns. Reconciliations;
2-Dec-2019	Stephen Cherniak	0.40	Call with Gardner regarding removal of Menchie's equipment; Call from employee regarding WEPPA. review of emails regarding banking;
2-Dec-2019	Svetlana Lopatina	1.00	Various customer inquiries;
2-Dec-2019	Tony Montesano	0.50	Update Credit Card Reconciliation;
2-Dec-2019	Vanessa Flis	1.40	Prepared, entered fuel payments in ascend, wired funds through CIBC, sent confirmation to P. Naumis. corrected requisitions done on November 29, 2019;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019**

Date	Name	Hours	Comments
3-Dec-2019	Adam Boettger	8.40	Prepare statement of R&D; Team discussion regarding A/R tracking schedule; Call with temporary employment agency regarding obtaining temporary accounting staff and terms of arrangement; Prepare deposits for recent daily automatic deposits; Prepare cheque requisitions for operating expenses and payroll; Team discussion of responses to invoices sent to customer;
3-Dec-2019	Angelo Consoli	5.50	Correspondence with Eagle staff regarding payroll, staffing, Pizza Pizza operations, pricing, etc.; Correspondence with contractor regarding assessment on site repairs, quote, etc.; Review and revisions to cost allocation analysis, schedules and Correspondence with Counsel regarding same; review and discussions regarding AR deposits and related schedule, receipts and disbursements schedule, etc.; Correspondence with various customers regarding outstanding accounts, status of rebates, etc.; Correspondence with the Pizza Pizza rep regarding status of franchise agreement, outstanding charges, etc.; Correspondence with auctioneer regarding owned vehicles; Calls to discuss SIR issuance of customer invoicing, rebates, etc.;
3-Dec-2019	Brad Newton	2.30	Review of allocation email and discuss same with A Consoli and C Mazur; review and discussion of emails received from customers to date regarding sending of invoices; Discussions regarding rebate calculations for October and including same in A/R schedule; Discussions regarding approach to PAding accounts (team and logistics); Discussions regarding what maximum claims could be made under the AR insurance policy;
3-Dec-2019	Carla Casco	2.50	Print reports, set up payable, print cheques and other banking task.
3-Dec-2019	Chris Mazur	1.70	Various e-mails, attend regarding allocation methodology, call to discuss same;
3-Dec-2019	Darren Griffiths	2.00	Address prospective purchaser inquiry and coordinate update to buyers listing; Communications with Pinchin regarding commencement of Phase II ESA's and utility locates; Related call to discuss and request corporate profile report from Counsel to verify address for well reports; Communications with BDO corporate finance team regarding pending marketing activities and address provisions of draft APA; Address MNP request for collaborative marketing of gas station properties;
3-Dec-2019	David Tell	1.50	Pick up cash from the Tilbury and Bloomfield Rd. locations;
3-Dec-2019	David Tell	2.00	Going over various issues with Derek at the Bloomfield location;
3-Dec-2019	Doris Zheng	0.75	Update banking spreadsheet;
3-Dec-2019	Glenn Harper	4.20	QuickBooks access, payroll summary, vendor issues;
3-Dec-2019	Melanie Murray	0.30	Discussed banking with SdB; Telephone call and text messages with Ahmad;
3-Dec-2019	Nicole Ormond	1.80	vendors - payments, P.O. tracking, invoice reconciliations, etc.
3-Dec-2019	Peter Naumis	1.25	Operator correspondence; DIP reads, inventory and purchase tracking; Correspondence with Parkland; Verify delivery of Friday orders; Status of Monday orders; Continued correspondence and update with RK Law regarding CRA audit, instructions to delay, etc.;
3-Dec-2019	Sandra de Bruyne	1.00	Deposits to the Bank;
3-Dec-2019	Srdjan Pavlovic	4.50	Update House Account AR tracking;
3-Dec-2019	Stephanie Burrowes	2.20	Attend to transaction detail and returns. Update A/R spreadsheet to include rebates. Review A/R and separate accounts over the discretionary limit;
3-Dec-2019	Susan Rickards	1.50	Cheques to Vendors;
3-Dec-2019	Svetlana Lopatina	1.30	Customer inquiries;
3-Dec-2019	Tony Montesano	0.50	Review and enter credit card transactions; update credit card reconciliation transactions spreadsheet;
3-Dec-2019	Vanessa Flis	1.50	Updated Fuel Purchase schedule, updated daily fuel price spreadsheet, corrected and re-entered requisitions from November 29, 2019;
4-Dec-2019	Adam Boettger	5.50	Prepare R&D; Prepare profit and loss schedule based-off of R&D; Call with CRA to discuss records and HST audit progress; Update sales tracking activity for the week ended November 30, 2019; Agree deposits to Ascend; Review sales entries to Ascend and investigate discrepancies; Review response from temporary staffing agency regarding deposit;
4-Dec-2019	Angelo Consoli	6.00	Calls with various customers regarding outstanding accounts; Conference call with CRA regarding HST review, records, etc.; Correspondence with various staff regarding operations, staffing, prices, customer payments, etc.; Correspondence regarding employee payroll records and related filings; review and discussions regarding draft October rebate schedules; Correspondence with bookkeepers regarding HST audit, records, etc.; review and discussions regarding cost allocations; review and approval of supplier invoices; review and reconciliation of House account A/R balances;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019**

Date	Name	Hours	Comments
4-Dec-2019	Brad Newton	0.50	Call with Counsel and S Burrowes regarding status of A/R collections and issues with making claims against the AR insurance;
4-Dec-2019	Carla Casco	3.00	Set up payable, print cheques,wire transfer and other banking task;
4-Dec-2019	Chris Mazur	1.10	E-mails with Counsel, attend regarding Atradius, other e-mails. Attend regarding sales process;
4-Dec-2019	Clark Lonergan	0.85	Eagle discussion regarding T-Chek and Com Data and payments regarding the same, etc.;
4-Dec-2019	Darren Griffiths	2.40	Review corporate profile report supplied by Counsel and address property ownership with Pinchin in connection with well records; Further communications with Pinchin in connection with scheduling of drilling of monitoring wells; Address respective site notifications; Review physical site plan drawings recovered from Company's premises and contact engineers x 2 to request electronic copies; Communications with appraiser regarding availability of external fuel sale reports for Tilbury location; Communications with BDO corporate finance team in connection with pending marketing activities and MNP request for collaboration;
4-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
4-Dec-2019	Doris Zheng	0.75	Update bank transaction spreadsheet;
4-Dec-2019	Glenn Harper	2.00	Payroll summaries for ROE purposes; email related items, vendors; Discussion of file with Angelo Consoli; QuickBooks related tasks;
4-Dec-2019	Melanie Murray	1.00	discussed file with SdB; attend at CIBC to do banking; email from NO, attend at London Line locations to pick up deposits;
4-Dec-2019	Nicole Ormond	0.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
4-Dec-2019	Peter Naumis	2.00	Operator correspondence; DIP reads, inventory and purchase tracking; Order retail fuel and truck stop diesel; Arrange for wire confirmations.; Continued follow up and remedying inventory mix up with Parkland; Parkland experience delivery issues, inconsistent deliveries, short supply, etc. Update and extension request to RK law;
4-Dec-2019	Srdjan Pavlovic	4.00	Review and reconcile Bloomfield House Account AR;
4-Dec-2019	Stephanie Burrowes	2.00	Attend to transaction detail and returns. Attend to PAD templates. A/R call regarding insurance;
4-Dec-2019	Stephen Cherniak	0.20	Call with Mazur regarding update; Call with Gardner regarding Menchie's asset removal;
4-Dec-2019	Susan Rickards	2.00	Cheques to Vendors;
4-Dec-2019	Svetlana Lopatina	0.80	Various creditor inquiries;
5-Dec-2019	Adam Boettger	8.00	Prepare statement of R&D; Prepare manual payroll cheques; Prepare November 2019 payroll deductions; Discussion with temporary staffing company;
5-Dec-2019	Angelo Consoli	7.00	Review and reconciliation regarding receipts and disbursements and related allocations; Review and approval of supplier invoices; Correspondence with suppliers; Conference call with FirstOntario and its Counsel; Conference with Counsel regarding update of various file matters, updates to cost allocation schedules; Review and compile customer invoices and forward to same regarding account follow up; Review and responses to customers regarding outstanding accounts; compile and forward invoices to customers; Review and discussions with staff regarding payroll records for employee ROE's; Correspondence with site manager/staff regarding required repairs and correspondence with Dart regarding same;
5-Dec-2019	Brad Newton	1.50	Review of rebates, invoicing, PADING/collections of customers and AR insurance with A Consoli, C Mazur and Counsel and potential for obtaining court order to support and improve collections of accounts and outstanding questions on AR insurance and their collection requirements;
5-Dec-2019	Carla Casco	3.00	Set up payable, print cheques,wire transfer and other banking task;
5-Dec-2019	Chris Mazur	3.70	Telephone discussion with prospective purchaser, attend regarding R & D, allocations, call with first Ontario, call w IC on several issues, attend regarding Atradius policy;
5-Dec-2019	Darren Griffiths	1.00	Further communications with engineers x 2 regarding availability of site plan drawings and supply property particulars; Further communications with appraiser regarding availability of external gas sale information; Call with prospective purchaser and coordinate update to buyers listing;
5-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
5-Dec-2019	David Tell	0.50	Waiting for the CRA Auditor who eventually called in sick. Will be meeting on tomorrow. Verified that the Subway was cleaned at Bloomfield Rd.
5-Dec-2019	Doris Zheng	0.60	Update banking spreadsheet;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019**

Date	Name	Hours	Comments
5-Dec-2019	Glenn Harper	4.10	Review of Company desktop computer hard drives for Bloomfield staff ROE data; Correspondences with vendors; payroll related items;
5-Dec-2019	Melanie Murray	0.50	Attend at Indian Rd Shell to pick up deposit; bring back to office; email to NO; scan reconciliations to AB;
5-Dec-2019	Peter Naumis	1.00	Operator correspondence; DIP reads, inventory and purchase tracking; Review for retail fuel and truck stop diesel ordering;
5-Dec-2019	Sandra de Bruyne	2.50	Prepared deposit slips
5-Dec-2019	Srdjan Pavlovic	5.00	Sort PAD Agreements and Eagle Fleet Cards;
5-Dec-2019	Stephanie Burrowes	4.20	Attend to transaction detail and return reports. Attend to organization of information for PAD'ing. Email update regarding insurance policy;
5-Dec-2019	Susan Rickards	0.70	Cheques to Vendors;
5-Dec-2019	Vanessa Flis	0.75	Prepared cheque requisitions for Amco and Parkland; entered payments into ascend; prepared wire and sent wire confirmation to P. Naumis;
6-Dec-2019	Adam Boettger	3.80	Prepare deposit slips for daily deposits; Update Statement of R&D to November 30, 2019; Review fuel dip slips at gas station locations as at the date of possession for P & reconciliation;
6-Dec-2019	Angelo Consoli	5.50	Correspondence with Eagle staff regarding payroll, ROE's, DIP readings, fuel pricing, CRA site visits, etc.; Review and discussions regarding cost allocations and R&D; Review company November bank statements and correspondence with the Bank regarding same; Correspondence with customers regarding outstanding accounts, forward invoices; Review correspondence from Counsel; Correspondence with insurer; Correspondence with contractor regarding status of quote; Review supplier invoices; Correspondence with auctioneer and Windsor Nissan to coordinate vehicle pickup/sale;
6-Dec-2019	Brad Newton	0.40	Brief review of draft R&Ds and provide comments;
6-Dec-2019	Carla Casco	0.50	Receipt deposits and other banking task;
6-Dec-2019	Chris Mazur	1.80	attend regarding R & D and prospective allocation., cash on hand in CIBC, review First Ontario's Counsel letters. Attend regarding insurance query from CIBC, work on report to CIBC;
6-Dec-2019	Darren Griffiths	0.70	Call with prospective purchaser; Communications with MNP regarding proposed collective marketing and supply contact information for appraiser and external fuel sale consulting agency; Address availability of data room materials;
6-Dec-2019	David Tell	3.00	Meeting with the CRA Auditor at the Tilbury and Bloomfield Rd. locations;
6-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
6-Dec-2019	David Tell	0.50	Pick up ROE documents from Bloomfield Road;
6-Dec-2019	Doris Zheng	0.50	Update banking spreadsheet;
6-Dec-2019	Glenn Harper	2.00	Payroll data for Bloomfield ROE's; HST reports;
6-Dec-2019	Melanie Murray	0.20	Email from SdB; reply; lupdate to AC;
6-Dec-2019	Peter Naumis	1.00	Operator correspondence; DIP reads, inventory and purchase tracking; Order retail fuel and truck stop diesel for weekend and Monday delivery;
6-Dec-2019	Sandra de Bruyne	0.50	Prepared deposit slips and updated spreadsheet;
6-Dec-2019	Stephanie Burrowes	0.20	Attend to transaction detail, returns and A/R;
6-Dec-2019	Vanessa Flis	0.30	Cheque requisitions; entered payment into ascend; completed wire to Parkland/Amco;
8-Dec-2019	Adam Boettger	1.50	Update Statement of R&D and P&L; Review POS sales information and fuel tracking information and compare to P&L; Team discussion of P&L;
8-Dec-2019	Chris Mazur	1.20	work on CIBC report; E-mail Counsel;
8-Dec-2019	Glenn Harper	0.60	Complete email mirror extract on GoDaddy and GSuite accounts;
8-Dec-2019	Melanie Murray	0.60	Travel to and from London Line locations to do pick-ups;
9-Dec-2019	Adam Boettger	5.50	Update Statement of R&D and Statement of P&L; Prepare deposit forms for daily debits to Receiver's bank accounts; Team discussion of Statement of R&D and Statement of P&L;
9-Dec-2019	Angelo Consoli	6.80	Review and updates to Cost allocation methodologies and analysis/schedules and various discussions regarding same; Various calls regarding customer rebate analysis, updates to stakeholders, etc.; Correspondence with various suppliers regarding invoices/quotes; Review and approval of invoices; Correspondence with the Bank regarding company bank accounts; review and discussions regarding customer accounts, PAD'ing; Correspondence regarding site access; correspondence with various House accounts;
9-Dec-2019	Carla Casco	2.50	print report, set up payable and print cheques;

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Date	Name	Hours	Comments
9-Dec-2019	Chris Mazur	5.80	Attend regarding cost allocations, Communication with IC regarding CIBC report, rebate treatment, allocations; Work on CIBC report, review status of R & D , finalize and submit report to CIBC,; Call with IC regarding offsets, collection process and Dhillon offer;
9-Dec-2019	Darren Griffiths	3.50	Communications with Pinchin regarding utility locates and drilling of monitoring wells; Review physical file materials recovered from Company premises in connection with data room materials. Related memo; Follow up on status of Colliers appraisals; Receive site plan drawings from engineer; Call with prospective purchaser and address additional prospective purchaser interest. Related communications with BDO corporate finance team and supply materials for inclusion in data room;
9-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
9-Dec-2019	David Tell	2.00	Attend Bloomfield location to verify the oil separator lids;
9-Dec-2019	Doris Zheng	0.40	Update bank transaction detail spreadsheet;
9-Dec-2019	Ethan Dewick	1.00	Working capital schedule review and comments;
9-Dec-2019	Melanie Murray	0.20	Telephone call from Ahmad; discussed banking with SdB;
9-Dec-2019	Nicole Ormond	2.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
9-Dec-2019	Peter Naumis	1.25	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order fuel; Arrange wire transfer; Update and discussions with Parkland regarding holiday schedule, etc.;
9-Dec-2019	Sandra de Bruyne	2.50	Prepared deposit slips and brought deposits to the Bank;
9-Dec-2019	Srdjan Pavlovic	4.50	Update Bloomfield House Account schedule; Compile and organize weekly sales reports from the Company's POS for the week of December 1st ;
9-Dec-2019	Stephen Cherniak	0.10	Email from landlord and response;
9-Dec-2019	Vanessa Flis	2.10	Drafting cheque requisitions; entering fuel invoices into ascend; entered wires into CIBC account; sent P. Naumis wire confirmations; updated Fuel Price Summary; recorded fuel purchases from December 6- December 9 2019;
10-Dec-2019	Angelo Consoli	6.50	Correspondence with customers regarding accounts, payment, etc.; Correspondence with accounting Eagle staff regarding Intact invoices, payroll processing, letter regarding temp contractor, suppliers, etc.; Correspondence regarding suppliers, pricing, etc.; Correspondence with FirstOntario Counsel; Discussions with staff regarding fuel supplier payment processing; Review and approval of supplier invoices; calls to discuss PAD'ing, rebates, etc. draft update regarding same and Correspondence with Counsel; Correspondence with Canada Post;
10-Dec-2019	Brad Newton	1.00	Conference call with A Consoli and C Mazur re rebates and PADing accounts; Follow up with S Burrowes on status of input of new customer templates into CMO; discuss status of R&Ds, P&Ls and allocation of fees and costs with A Consoli and A Boettger;
10-Dec-2019	Carla Casco	2.00	Set up payable, print chq, set up wire print reports;
10-Dec-2019	Chris Mazur	1.80	Review Gottlieb/Dhillon A/R collection process, E-mails regarding allocation; CIBC report addendum; Attend regarding collection matter;
10-Dec-2019	Darren Griffiths	0.50	Communications with BDO corporate finance team regarding draft APA and working capital adjustment; Coordinate updated buyers listing. Notify respective gas stations of the commencement of Pinchin drilling activities in connection with Phase II ESA's; Related communications with Pinchin;
10-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
10-Dec-2019	Doris Zheng	0.50	Update banking spreadsheet;
10-Dec-2019	Glenn Harper	2.00	Vendor related; email related items;
10-Dec-2019	Nicole Ormond	1.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
10-Dec-2019	Peter Naumis	1.25	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Arrange wire transfer. Chase Parkland for Sarnia delivery, late, fuel inventory low, etc.;
10-Dec-2019	Srdjan Pavlovic	4.00	Comparison of Fuel Price vs. competitors and cost;
10-Dec-2019	Stephanie Burrowes	1.50	Transaction Detail. Attend to Templates for PAD'ing;
10-Dec-2019	Stephen Cherniak	0.10	Email from A.Boettger regarding books and records at Menchie's. respond;
10-Dec-2019	Susan Rickards	0.60	Cheques to Vendors;

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Date	Name	Hours	Comments
10-Dec-2019	Svetlana Lopatina	2.50	Various customer calls and emails; Discussion with Angelo regarding customer inquiries; Review AR spreadsheet and start reviewing and summarizing emails from customers;
10-Dec-2019	Vanessa Flis	1.70	Created templates in CIBC account for fuel EFT payments; prepared requisition and completed wire;
11-Dec-2019	Angelo Consoli	5.70	Calls from / to VW Credit and Honda Finance; calls with various customers regarding status of account payment; review and discussions regarding rebates and customer PAD'ing; calls with Eagle Staff regarding IT matter, payroll, ROE's; Correspondence with the Debtors, etc.; Correspondence with SIR regarding invoicing; Review rebate schedules; Correspondence with CSR regarding customer invoicing, PAD listing info, etc.; Review correspondence from London Life and correspondence regarding same;
11-Dec-2019	Brad Newton	0.50	Discussion of procedures for PADing accounts and prep of schedules for same; review draft report to CIBC and provide comments;
11-Dec-2019	Carla Casco	1.00	Banking Task;
11-Dec-2019	Chris Mazur	1.10	A/R status; CIBC report update, e-mails to IC;
11-Dec-2019	Darren Griffiths	1.00	Communications with Pinchin regarding Phase II ESA's and delineation of properties; Communications with appraiser regarding historical fuel sales; Communications with BDO corporate finance team in connection with upcoming marketing of properties; Review updated buyers listing and supply contact details for additional prospective purchasers; Address detailed time docket;
11-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
11-Dec-2019	David Tell	3.50	Server problem at the Bloomfield Rd location, on site while trying to resolve issue;
11-Dec-2019	Glenn Harper	0.50	Attend to emails from Company accounts;
11-Dec-2019	Melanie Murray	0.30	Attend at Indian Rd location to pick up monies;
11-Dec-2019	Peter Naumis	1.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Arrange wire transfer;
11-Dec-2019	Sandra de Bruyne	2.10	Updated spreadsheet and prepared deposit slips;
11-Dec-2019	Srdjan Pavlovic	4.50	Review and update Eagle Fleet trucking schedule in comparison to rebate calculation;
11-Dec-2019	Stephanie Burrowes	1.70	Attend to transaction detail. Attend to creating templates for PADing;
11-Dec-2019	Stephen Cherniak	0.20	Call with Gardner regarding Menchie's; Attend to utility bill;
11-Dec-2019	Susan Rickards	1.00	Cheques to Vendors;
11-Dec-2019	Vanessa Flis	0.60	Prepared cheque requisition, posted payment in ascend, processed wire regarding updated fuel price and fuel invoice schedules;
11-Dec-2019	William Doma	1.00	Updating client buyers list with relevant contacts and updating the file drive to accurately reflect information to date;
12-Dec-2019	Adam Boettger	0.50	Prepare deposits for daily debit receipts into bank account;
12-Dec-2019	Angelo Consoli	4.00	Correspondence with Eagle staff regarding purchase order processing, fuel pricing, repairs, IT services, etc.; Correspondence with Debtor; Correspondence with Eagle customers regarding account payments, invoicing; review and approval of supplier invoicing; Correspondence with Appraiser;
12-Dec-2019	Chris Mazur	0.30	E-mails regarding A/R and approach;
12-Dec-2019	Darren Griffiths	1.00	Call with Pinchin to discuss status of Phase II ESA's and payment logistics; Review invoice provided and coordinate amendment; Address prospective purchaser inquiry; Overview of appraisal reports received from Colliers; Coordinate payment of various invoices (Pinchin, appraiser, and engineer);
12-Dec-2019	David Tell	4.00	Completing the deposit to CIBC. Creating scans of all the cheques, cash slips and deposit slips;
12-Dec-2019	Melanie Murray	0.10	Email from AB;
12-Dec-2019	Nicole Ormond	3.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
12-Dec-2019	Peter Naumis	1.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Arrange wire transfer;
12-Dec-2019	Srdjan Pavlovic	4.00	Update Bloomfield House Account schedule;
12-Dec-2019	Stephanie Burrowes	2.00	Transaction Detail. Update A/R Pading;
12-Dec-2019	Svetlana Lopatina	3.50	Review accounts receivable spreadsheet and emails sent and received to customers regarding invoices and amounts outstanding. Start tracking customer responses;

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Date	Name	Hours	Comments
12-Dec-2019	Vanessa Flis	0.50	Updated fuel price list; prepared requisitions; entered payment into ascend; sent wire payment;
13-Dec-2019	Adam Boettger	6.00	Phone call with vendor to discuss receivership and product ordering options; Review gas cost and provide instructions to contractor on fuel pricing; Prepare cheques requisitions; Prepare daily cash deposits for entry into Ascend; Agree amounts in Ascend to bank statement and supporting documentation; Draft response email to vendor requesting payment of pre-receivership invoices; Request access for individual to BDO Eagle email address;
13-Dec-2019	Angelo Consoli	4.50	Conference call with Counsel for LBC, CIBC and the receiver's Counsel; Correspondence with Counsel regarding issues for consideration on 203 Indian Rd., Bloomfield, A/R collection process considerations, etc.; Call with Canada Post regarding mail access/redirections; Correspondence with Eagle/Pizza Pizza staff regarding operations, staffing, pricing, etc.; Correspondence from suppliers regarding stay of proceedings, ongoing services; Correspondence with SIR regarding Bloomfield POS system; Correspondence with BDO staff regarding site access, records, etc.; Complete term and task letter for contract bookkeeper; Correspondence with customers regarding outstanding account, reconciliation, payment, etc.;
13-Dec-2019	Chris Mazur	2.80	Attend regarding OLL matter, respond to CIBC queries, review e-mails regarding carve out with IC on Laurentian station, call w IC on same and Dhillon proposal;
13-Dec-2019	Darren Griffiths	0.20	Review appraisal comparative summary. Address prospective purchaser inquiry;
13-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. location;
13-Dec-2019	David Tell	1.00	Coordinating shipments of the credit application files from Bloomfield. Trying to find a solution for the broken fax machine at Bloomfield. Getting mail from Glyn at the Tilbury location;
13-Dec-2019	Maxine Finnegan	0.30	Menchie's London Weppa claims;
13-Dec-2019	Melanie Murray	1.00	Attend at London Line locations to pick up deposits and speak with Dhruv; Telephone call with AC: text Dhruv regarding holiday hours; email to AB;
13-Dec-2019	Nicole Ormond	4.00	vendors - payments, P.O. tracking, invoice reconciliations, etc.
13-Dec-2019	Peter Naumis	1.25	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel and retail fuel. Arrange wire transfer; Chase Parkland and Amco for delivery status of prior orders;
13-Dec-2019	Sherri Murphy	1.50	A/R emails;
13-Dec-2019	Srdjan Pavlovic	4.50	Update to Eagle Fleet tracking schedule and House Account AR;
13-Dec-2019	Stephanie Burrowes	2.80	Prepare spreadsheets for PAD'ing; Transaction Detail. Review Ascend balances and bank balances;
13-Dec-2019	Tony Montesano	0.30	Update credit card transaction spreadsheet
13-Dec-2019	Vanessa Flis	0.30	Prepared fuel purchase requisitions; entered payment into Ascend; completed wire in CIBC; send fuel price summary and fuel purchase summary to A. Consoli;
14-Dec-2019	Angelo Consoli	1.20	Review Bloomfield Cost allocation agreement and call with Counsel to discuss;
15-Dec-2019	Angelo Consoli	2.20	Review / correspondence regarding revisions to Bloomfield Cost allocation agreement, draft Order; Call with the Receiver's Counsel to discuss same; Call with Counsel's for CIBC, FCU and the Receiver regarding Draft Order and Bloomfield Cost allocation agreement;
15-Dec-2019	Chris Mazur	3.90	Call with IC regarding allocations, carve out order, e-mails from respective Counsel regarding carve out issues, review draft agreements, call with CIBC's and First Ontario's Counsel regarding allocation issues, draft order etc., review respond to e-mails;
16-Dec-2019	Adam Boettger	4.50	Prepare calculations for October 2019 HST return; Review requests for payment from gift card vendor and respond to vendor;
16-Dec-2019	Angelo Consoli	5.50	Correspondence and discussions regarding supplier accounts, invoices, etc.; Correspondence with Counsel regarding outcome of Court proceedings; Discussions regarding transition matters; Call with Spergel regarding Court proceedings, Bloomfield site, background, staffing, site / operational issues, next steps, etc.; Call with KSV regarding Court Proceedings, Sarnia Shell matters, site access, etc.; Correspondence regarding customer invoicing; Review and approval of supplier invoices; Correspondence with Arvinder and SIR regarding access to the POS software, repair options, etc.; Correspondence with the Bank regarding account statements;
16-Dec-2019	Carla Casco	3.00	Prepared deposit, set up payable print cheques few banking task;

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Date	Name	Hours	Comments
16-Dec-2019	Chris Mazur	2.20	Calls with IC regarding carve outs, e-mails from Spergel and KSV, e-mail from Lax regarding Dhillons, calls with Spergel and KSV regarding transition matters, attend regarding A/R collections;
16-Dec-2019	Clark Lonergan	0.45	Discussions regarding T-Chek and Com Data reconciliation
16-Dec-2019	Darren Griffiths	1.40	Follow up with engineer regarding site plan drawings; Review of drawings provided and supply to BDO corporate finance team in connection with upcoming marketing of properties; Address appraisal reports received from Colliers; Receive update on outcome of sale process Court hearing and coordinate marketing next steps with BDO corporate finance team;
16-Dec-2019	David Tell	1.00	Cash pick up from the Tilbury and Bloomfield locations;
16-Dec-2019	David Tell	3.50	Attend Bloomfield location, server issues;
16-Dec-2019	James Knott	1.00	Calls with GT regarding drives and google drive issues;
16-Dec-2019	Josie Parisi	0.70	Discussions with A. Consoli regarding transition, call with OLG regarding terminals;
16-Dec-2019	Melanie Murray	0.30	Attend at Indian Rd location to pick up deposit and reconciliations, give to SdB for courier;
16-Dec-2019	Peter Naumis	1.50	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel and retail fuel. Arrange wire transfer; Deal with retail fuel delivery and supply issues, payment of super, etc.; Various communications with Parkland, cannot source premium fuel at this time; Investigate miscellaneous charges by Parkland and identify; Franchise fee's for On the Run locations;
16-Dec-2019	Sherri Murphy	2.00	PAD's;
16-Dec-2019	Srdjan Pavlovic	4.50	Post A/R list on Microsoft Excel for the Bloomfield location summarizing customer names, statement numbers, invoice amounts, collection amounts, and amounts outstanding for each customer;
16-Dec-2019	Stephanie Burrowes	5.00	Transaction Detail and updated spreadsheet regarding same; Work on reconciling Ascend and bank accounts. Attend to PAding and Accepting same;
16-Dec-2019	Stephen Cherniak	0.20	Call from A.Consoli regarding staffing for Sarnia location hand off;
16-Dec-2019	Susan Rickards	1.00	Cheques to Vendors;
16-Dec-2019	Vanessa Flis	4.10	Entered PAD payments into CIBC; preparing cheque requisitions; processed fuel purchase and completed wire;
17-Dec-2019	Adam Boettger	9.00	Review mail forwarded by post office; Test BDO Eagle email address functionality; Review statement and invoicing form magazine vendor and investigate sales information from Shell Sarnia location; Call with Shell Sarnia contractor; Prepare cheque requisitions for vendor invoices; Follow-up with bookkeepers regarding deposit received in delayed mail; Prepare deposit slips; Prepare cheques for manual payroll; Prepare weekly payroll cheque requisition; Review comdata invoices and statements and send request for additional information; Review CRA information on filings of 1393382 Ontario Limited; Prepare calculations for November 2019 HST return, including updating fuel invoice tracking document; Prepare calculations for October 2019 WSIB return;
17-Dec-2019	Angelo Consoli	7.00	Attend Bloomfield location; various meetings with Eagle staff to discuss Spergel appointment, next steps, etc.; Meetings with Spergel and KSR representatives regarding various transition related issues, fuel, staffing, suppliers, terminals, customers, OLG, etc.; Correspondence with customers; Discussions regarding transition notices, supplier contacts, etc.; Correspondence with various suppliers; Review and updates to employee termination letters; notices to various suppliers;
17-Dec-2019	Angelo Consoli	0.80	Correspondence regarding Shell Sarnia site with site operator, KSV, MNP, etc.; Discussions with Counsel regarding same; discussions with BDO staff regarding wind down; Call with Dart Petroleum regarding site lock down;
17-Dec-2019	Angelo Consoli	1.50	Call with Counsel to discuss status update on various matters; Correspondence regarding London Life policies, customer accounts, AR collection efforts, etc.;
17-Dec-2019	Brad Newton	1.70	Call with Counsel, C Mazur and A Consoli regarding offer from owners on AR, AR collections and PAding, AR insurance and transition ops to other receivers; Test BDO Eagle Outlook account responses to customers; Review customer complaints on PAding of accounts and discuss with staff appropriate responses to inquiries;
17-Dec-2019	Carla Casco	3.00	Set up payable, print cheques, prepared deposit slip and other banking task;
17-Dec-2019	Chris Mazur	1.80	Call with IC regarding Dhillons proposal, station shut down, Atradius, Pilot questions, London life policies, Indian road station, Telephone discussion with Kay regarding Dhillon meeting;

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Date	Name	Hours	Comments
17-Dec-2019	Darren Griffiths	1.30	Call with Counsel (Aird & Berlis) to discuss sale process approved by the Court; Related review of sale process Order; Communications with BDO corporate finance team to coordinate upcoming marketing of properties; Supply Colliers appraisal reports and POS sale reports in connection with preparation of CIM;
17-Dec-2019	David Flett	7.50	Review emails regarding 203 Indian Road; Attend to 203 Indian RD; Meet with J Tertigras of Tert and Ross' meet with A Ghani, store manager; calls with A Consoli; Await instructions regarding store status, wind-down; review inventory and wind-down considerations; review inventory liquidation options with A Ghani, Druv (London Line);
17-Dec-2019	David Tell	1.00	Pick up cash from the Tilbury and Bloomfield Rd. locations;
17-Dec-2019	Glenn Harper	9.00	Document and pack all existing paperwork at Chatham location;
17-Dec-2019	Josie Parisi	0.20	Call with GST Trucking regarding amounts PAD from their accounts;
17-Dec-2019	Melanie Murray	0.20	Email exchange with DF; text messages from Ahmad; vm for AC;
17-Dec-2019	Peter Naumis	1.25	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Arrange for wire payment. Correspondence and instructions from Angelo C. regarding Chatham station transition; Update Parkland and Amco;
17-Dec-2019	Srdjan Pavlovic	7.50	Attend to Bloomfield to box up all documents at the location;
17-Dec-2019	Stephanie Burrowes	7.00	Attend to transaction detail. Attend to PAding and organizing \$10,000 - \$50,000 accounts to PAD;
17-Dec-2019	Susan Rickards	1.30	Cheques to Vendors;
17-Dec-2019	Svetlana Lopatina	1.00	Various calls from customers regarding payments taken from their accounts;
17-Dec-2019	Svetlana Lopatina	1.50	Various communications with customers;
18-Dec-2019	Adam Boettger	5.70	Call with customers on recent PAD taken from bank accounts and discuss steps for Receiver to be able to address concerns; Review HST calculations for month of November 2019; Contact vendor to request correct address for cheque to be mailed; Prepare cheque requisitions; Draft response email to customers with questions on recently charged pre-authorized debits;
18-Dec-2019	Adam Boettger	0.30	Bloomfield Transition - Compile listing of Bloomfield employees and key information;
18-Dec-2019	Angelo Consoli	8.00	Attend Bloomfield location; Meetings with staff regarding various transition matters, books and records, customers/vendors, site clean up, employee termination letters, etc.; Discussions regarding vendor correspondence, notification regarding transition, etc.; Correspondence with Spergel regarding transition, keys, site access; Correspondence with Parkland; Correspondence with Pizza Pizza; Correspondence with Subway; Review supplier quotes and respond accordingly; Correspondence with customers regarding weekly invoices;
18-Dec-2019	Angelo Consoli	0.40	Correspondence with staff and Dart regarding site transition, fuel line/tanks shut-down, etc.;
18-Dec-2019	Brad Newton	0.60	Discussions with C Mazur and Counsel regarding collection efforts on Fleet AR and impact on AR insurance and which accounts to make insurance claims on; PAding of next set of receivables, discussions and emails re responses from customers on PAding;
18-Dec-2019	Chris Mazur	3.80	Work on CIBC report; Attend regarding transition of two stations, A/R regime, sign supplier letters, TDW IC re Dhillons Indian road station;
18-Dec-2019	Clark Lonergan	0.75	Discussions with AutoCapital Canada and Equirex re: potential collection of the AR.
18-Dec-2019	David Flett	1.70	Update regarding 203 Indian Road wind-down, inventory consideration, magazine return etc.; Emails regarding fuel, inventory; Call and email with A Ghani regarding fuel, ice cream freezers and inventory, cigar inventory;
18-Dec-2019	David Tell	2.50	Going to the Bloomfield location to return keys, give Angelo the termination documents, and picking up cash one last time. Showing the new receivers how the safe works;
18-Dec-2019	Glenn Harper	8.00	Document and pack all existing paperwork at Chatham location;
18-Dec-2019	Melanie Murray	1.50	Emails from AC; Discussion with MB; Attend at London Line locations to transition stores to Richmond; picked up one final round of deposits;
18-Dec-2019	Nicole Ormond	5.40	Bloomfield Transition - letter to vendors;
18-Dec-2019	Nicole Ormond	1.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
18-Dec-2019	Peter Naumis	1.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Update regarding MSI Spergel appointment and Bloomfield Truck stop;
18-Dec-2019	Sandra de Bruyne	3.50	Updated spreadsheet and brought deposits to the Bank;
18-Dec-2019	Sherri Murphy	2.00	PAD's;

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Date	Name	Hours	Comments
18-Dec-2019	Srdjan Pavlovic	6.50	Attend to Bloomfield location; Document and inspect various pieces of machinery including equipment, computers, printers and ensure all serial numbers are recorded;
18-Dec-2019	Stephanie Burrowes	7.50	Attend to PADing. Attend to transaction detail.
18-Dec-2019	Susan Rickards	1.00	Cheques to Vendors;
18-Dec-2019	Svetlana Lopatina	0.50	Various communications with customers;
18-Dec-2019	Vanessa Flis	1.90	Entered PAD entries into CIBC account; prepared requisitions; wired fuel payments;
18-Dec-2019	William Doma	4.00	Preparing the CIM, includes filing proper documents into their associated folders, commencing industry research regarding gas stations within the area;
19-Dec-2019	Adam Boettger	7.60	Call with CRA rep to discuss HST review; Call with vendor to discuss pick-up of equipment; Prepare updated R&D as at Dec 12, 2019; Review October 2019 invoicing of 261; Review records for electronic copies of F/S and discuss availability of F/S for dataroom with team; Recalculate October 2019 HST to only account for Canadian fuel purchases in EFS calculation; Update October 2019 HST calculations to split out amounts owing for QST; Review November 2019 Libro banking activity; Agree November 2019 Global Payments deposits to bank statement; Prepare listing of November 2019 T-Chek and Comdata deposits;
19-Dec-2019	Adam Boettger	0.40	Bloomfield Transition - Prepare draft transition letters for utilities and request contact information from Technician;
19-Dec-2019	Angelo Consoli	8.00	Attend Tilbury location; meetings/discussions with accounting staff regarding records, site results, OLG tracking, vendors, etc.; Correspondence with restaurant owner; Correspondence with OLG and site location managers regarding terminals, re-set, return of scratch tickets, etc.; Correspondence with appraiser; discussions regarding R&D; review and comments regarding Debtor Correspondence; Review and comments on update; Attend at Bloomfield site regarding books and records, meeting with Pizza Pizza staff regarding final clean up, termination, etc.;
19-Dec-2019	Carla Casco	2.50	Receipt payment, prepared deposit slip Dec 19/19, set payable, print cheques and other banking task;
19-Dec-2019	Chris Mazur	2.40	Work on CIBC report, Indian road transition, review London life summary, regarding Padding progress and return;
19-Dec-2019	Darren Griffiths	2.50	Request property tax certificates from Counsel and supply to BDO corporate finance team for inclusion in data room; Address availability of historical financial statements; Call with William Doma (BDO) to discuss pending marketing activities, preparation of CIM, and content of online data room; Perform introduction to realtor in connection with MLS listings; Address prospective purchaser inquiry; Address CIBC request for realization estimate and supply related precedents;
19-Dec-2019	David Tell	1.00	Cash pick up from the Tilbury location and dropping off mail key at the Bloomfield Rd. location;
19-Dec-2019	David Tell	1.50	Creating and making deposit for Bloomfield and Tilbury locations;
19-Dec-2019	Doris Zheng	4.00	Update banking spreadsheet, reconcile R&D by bank account, PAD detail and EFT returns by date;
19-Dec-2019	Glenn Harper	8.00	Document and pack all existing paperwork at Chatham location;
19-Dec-2019	Nicole Ormond	0.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
19-Dec-2019	Peter Naumis	2.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Meet with Sandeep Sharma, attending BDO office's to discuss Eagle receivership; Mr. Sharma purportedly a friend of Dhillon family; Mr. Sharma advises Dhillon family wishes to pay bank; Advised to put something in writing for me to present to the bank; Various failed attempts to meet with Mr. Sharma and Dhillon family member in afternoon; Arranged for meeting tomorrow morning, to discuss and receive written offer;
19-Dec-2019	Sherri Murphy	1.00	PAD's;
19-Dec-2019	Srdjan Pavlovic	5.00	Attend to Tilbury location to review and box records; Attend to Bloomfield to complete boxing of records;
19-Dec-2019	Stephanie Burrowes	3.50	Attend to transaction detail, PADs and returns. Approve payments. Attend to Insurance matter. Enter templates. PAD Summary;
19-Dec-2019	Vanessa Flis	1.90	Entered PAD payments into CIBC account; prepared requisitions; wired payment for fuel invoices; updated price of fuel and fuel invoice schedule;

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Date	Name	Hours	Comments
20-Dec-2019	Adam Boettger	7.50	Review support from supplier for ownership claim over freezers; Reconcile payments released to Libro bank account from payment processing company for October 2019; Review outstanding Bell bills and active phone numbers; Team discussion of Estimated Security Position calculation; Prepare Estimated Security Position analysis and supporting calculations; Discussion of financial documentation available for sales process dataroom;
20-Dec-2019	Adam Boettger	0.30	Bloomfield Transition - Send details of transition to debit/credit card processing company; Communication with payment processing Company to discuss transition documentation;
20-Dec-2019	Angelo Consoli	5.00	Correspondence with staff and suppliers regarding site transition; Call with GFS and Counsel regarding status of account; Review and approval of suppliers invoices; Correspondence regarding debtor records; Correspondence / approvals regarding payroll, ROE's, etc.; Correspondence with service provider regarding storage of records; termination letters to Pizza Pizza staff;
20-Dec-2019	Angelo Consoli	0.50	Correspondence with staff, Richmond advisory, KSV regarding site transition;
20-Dec-2019	Carla Casco	6.10	Various banking tasks;
20-Dec-2019	Chris Mazur	2.60	Attend regarding estimated realization schedule, Indian road issues, various e-mails, review padding returns;
20-Dec-2019	Cindy Lewis	1.50	A/R, bank deposit slips;
20-Dec-2019	Clark Lonergan	1.25	Review of service terms in relation to proposed AR collection
20-Dec-2019	Darren Griffiths	2.50	Review financial statements and supply to BDO corporate finance team; Further communications with BDO corporate finance team regarding placement of newspaper advertisements and listing of properties on MLSI; Coordinate related payment arrangements; Internal meeting to discuss upcoming marketing activities and data room content; Request materials for inclusion in BDO data room from Company accountant;
20-Dec-2019	David Flett	0.10	Review emails; Call regarding Indian Road inventory, wind-down and third party goods;
20-Dec-2019	David Tell	0.50	Collecting cash deposits from the Tilbury location;
20-Dec-2019	David Tell	4.00	Collecting all lottery tickets from the Bloomfield location and dropping off paperwork at the Tilbury location;
20-Dec-2019	Doris Zheng	1.50	Update bank transaction spreadsheet, reconcile PAD details and summary;
20-Dec-2019	Josie Parisi	0.20	Call from customer regarding PAD from account, providing background information and advising they call S. Burrowes;
20-Dec-2019	Maxine Finnegan	0.40	Menchie's London - receipt of utility bill, and deal with ex employee Weppa claim issues;
20-Dec-2019	Melanie Murray	0.80	Gave instructions to CL regarding deposits; email from AC; reply; Attend at London Line location to deliver paycheques and drop off scratch tickets; discussion with Dhruv;
20-Dec-2019	Nicole Ormond	2.50	vendors - payments, P.O. tracking, invoice reconciliations, etc.
20-Dec-2019	Peter Naumis	2.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Arrange for holiday schedule deliveries and ordering, prepay, etc.; Various correspondence and arrangements with Parkland; Correspondence with and update to RK Law;
20-Dec-2019	Stephanie Burrowes	0.70	Attend to Transaction Detail and Returns. Accept PADs. PAD Summary;
20-Dec-2019	Stephen Cherniak	0.20	Call from Mazur regarding Menchie's;
20-Dec-2019	Susan Rickards	2.00	Cheques to Vendors;
20-Dec-2019	Tony Montesano	1.00	Correspond with utility providers regarding cancellation of service; scan copy of letter regarding cancellation to same;
20-Dec-2019	Vanessa Flis	1.75	Bloomfield Transition- Contacted vendors and informed them of receiver transition; emailed letter to inform of change;
20-Dec-2019	Vanessa Flis	1.00	Prepared requisitions; entered payment into ascend; wired funds to Parkland; entered PAD transactions into CIBC account;
20-Dec-2019	William Doma	2.00	Building the CIM, and conducting market research on the gas station industry;
21-Dec-2019	Adam Boettger	5.80	Prepare Estimated Security Position analysis;
21-Dec-2019	William Doma	6.00	Building the CIM;
22-Dec-2019	Chris Mazur	1.60	Work on estimated realization schedule;
22-Dec-2019	William Doma	5.50	Building the CIM, reviewing the CIM and sending first draft off for approval;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019**

Date	Name	Hours	Comments
23-Dec-2019	Adam Boettger	8.50	Prepare revisions and edits to Estimated Security Position; Call with the Bank and Counsel to provide status update; Prepare revised version of Estimated Security Position based on comments from the call; Prepare schedules on amounts on customer PADs to include in customer response emails;
23-Dec-2019	Angelo Consoli	5.80	Correspondence regarding fuel orders, supplier invoices / payments and recording same; Correspondence with Eagle staff regarding repair quotes, fuel supplies, payroll processing, etc.; Discussions regarding outstanding customer accounts/reconciliation of same; Review, discussions and updates regarding estimated net realizations; Call with the Bank and Counsel regarding various outstanding/ongoing estate matters; Review and compile info regarding Atradius / customer accounts and forward to Counsel for consideration of steps to file claim;
23-Dec-2019	Angelo Consoli	0.50	Sarnia Shell - Correspondence with supplier regarding return of product; Correspondence with site manager regarding operations, timeline for shut-down, etc.;
23-Dec-2019	Brad Newton	0.50	Emails and discussions regarding AR returns and AR insurance claim; discussions on security position review;
23-Dec-2019	Chris Mazur	4.70	Work on estimated realization schedule, finalize and submit to CIBC; Attend regarding Indian Road transition prep for call and have call with CIBC and respective Counsel;
23-Dec-2019	Darren Griffiths	2.80	Amend teaser and newspaper advertisement. Related communications with BDO corporate finance team in connection with pending marketing of properties; Call with realtor to coordinate MLS listings.; Communications with Company accountant regarding historical financial information and review materials provided; Contact Company's external accountant to request financial statements; Address prospective purchaser inquiries x 2 and review updated buyers listing; Communications with Pinchin regarding status of Phase II ESA's;
23-Dec-2019	David Tell	4.00	Deposit for Tilbury and Bloomfield;
23-Dec-2019	David Tell	1.00	Meeting with Sal at the Tilbury location. Introducing him to Glyn and the staff. Handing off information;
23-Dec-2019	Doris Zheng	1.50	Update banking spreadsheet and PAD details;
23-Dec-2019	Maxine Finnegan	0.10	Menchie's London - update Weppa claim;
23-Dec-2019	Melanie Murray	1.00	Attend at CIBC to make final deposit;
23-Dec-2019	Peter Naumis	2.00	Operator correspondence; Receive, review and track inventory levels for retail fuel and truck stop diesel; Correspondence with Parkland and Amco, order truck stop diesel; Call to and from CRA - John Purdue regarding 2145754 Ontario Inc. status update; Call from and investigate MR. Flatbeds claim to rebate, etc.;
23-Dec-2019	Sherri Murphy	1.00	Wire transfers for Fuel and Payroll;
23-Dec-2019	Srdjan Pavlovic	4.00	Update House Account AR list for invoice period, invoice amounts up to Sept 30, paid, collected and outstanding balances for the accounts;
23-Dec-2019	Stephanie Burrowes	3.20	Transaction Detail. PAD Returns. Attend to A/R and Returns;
24-Dec-2019	Adam Boettger	4.70	Prepare and send responses to customer inquiries on December 16, 2019 PAD amounts; Prepare schedules on amounts on customer PADs to include in customer response emails;
24-Dec-2019	Angelo Consoli	3.00	Correspondence with Eagle staff regarding records, customer invoicing, payroll funding, etc.; Correspondence with staff regarding processing fuel wire transfers, customer Correspondence regarding PAD's, etc.; Correspondence with customer regarding account; Correspondence with supplier regarding supply purchase; Correspondence with Spergel regarding site matters; Correspondence with KSV regarding site wind-down; Correspondence with Richmond regarding site assessment for inventory removal; compile deposit details into pre-receivership bank accounts and e-mail to the Bank regarding transfer details regarding same;
24-Dec-2019	Chris Mazur	0.40	E-mail from customer; Attend regarding Indian Road shutdown;
24-Dec-2019	Darren Griffiths	0.20	Receipt of financial statements from external accountant and supply to BDO corporate finance team;
24-Dec-2019	Glenn Harper	0.20	Discussion of email and QuickBooks records with Angelo Consoli;
24-Dec-2019	Melanie Murray	0.40	Met Sal at 1670 to deal with lock issue; Telephone call from CIBC; reviewed deposit slips; Telephone call to CIBC;
24-Dec-2019	Sherri Murphy	0.30	Wire transfer for Amco;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2019**

Date	Name	Hours	Comments
27-Dec-2019	Angelo Consoli	1.80	Correspondence regarding site transition from Sarnia Shell; E-mails to Bloomfield customer accounts regarding outstanding invoices; Correspondence with site manager regarding status of operations, supplies; Correspondence with Counsel regarding books and records, e-mails, etc. to transition to GT; Correspondence with supplier regarding inventory product return; Correspondence with Counsel regarding proposed timeline for cost allocation matters; Correspondence with supplier regarding account payment;
27-Dec-2019	Darren Griffiths	1.00	Review draft CIM prepared by BDO corporate finance team; Review additional financial information supplied by Company accountant. Communications with BDO corporate finance team regarding pending marketing activities, address data room content, and logistics of communicating with prospective purchasers. Related call with Chris Mazur;
27-Dec-2019	David Flett	0.20	Email correspondence from A Consoli and D Sieradzki; Call with A Consoli regarding Sarnia;
27-Dec-2019	Josie Parisi	0.60	Review various emails, respond regarding OLG requests;
27-Dec-2019	Melanie Murray	0.20	Email and telephone call to AC;
27-Dec-2019	William Doma	5.00	Contacting newspaper companies, connecting with the realtor to list properties on MLS;
28-Dec-2019	William Doma	3.00	Finalizing the CIM and newspaper advertisements;
29-Dec-2019	Angelo Consoli	0.60	Sarnia Shell - various calls and correspondence with Eagle Staff, Richmond and KSV regarding progress/status of removal of site inventory, records, etc.;
30-Dec-2019	Angelo Consoli	3.50	Correspondence with 203 Indian Road staff and Richmond regarding status of removal and Correspondence with KSV regarding same; Correspondence with Eagle staff regarding payroll processing, supplier payment, etc.; Review supplier invoices; Correspondence with SIR regarding outstanding invoices; Call with the Bank regarding payment processing; Correspondence with Chris regarding update/status of various matters; Correspondence with Spergel regarding Bloomfield sales / bank account activity and follow up with staff to verify; Correspondence with site manager regarding pricing updates for Esso Branded stations and requests to MNP and Spergel regarding same; Correspondence with Spergel regarding equipment and other assets;
30-Dec-2019	Chris Mazur	1.70	Attend regarding sale adverts, e-mails and correspondence from First Ontario's and Laurentian Counsel; Review sales process documents, draft letters Shell and KSV, call with CIBC, attend regarding GFS A/R, bloomfield equipment, Tilbury maintenance issue;
30-Dec-2019	Glenn Harper	0.50	Set-up and test new user email address, Kevin Davis;
31-Dec-2019	Angelo Consoli	1.80	Call with Counsel regarding cost allocations, timelines, etc.; Correspondence with Subway franchisee regarding bloomfield inventory; review Correspondence from the Bank, discuss and update and send Estimated Net Realization schedules; Correspondence with Tilbury site manager regarding required repairs and Correspondence with Dart and Derek regarding same;
31-Dec-2019	Angelo Consoli	0.40	Shell Sarnia - Correspondence with Eagle staff regarding site, inventory removal; Correspondence with Richmond Advisory regarding same;
31-Dec-2019	Chris Mazur	1.60	Attend regarding transition/vacating issues at Indian road; Preparation for and have call with IC regarding allocation process and timeline, review revised estimated realization schedule, draft e-mail to CIBC;
31-Dec-2019	Stephanie Burrowes	5.00	Attend to A/R and Returns;
		<u>729.40</u>	

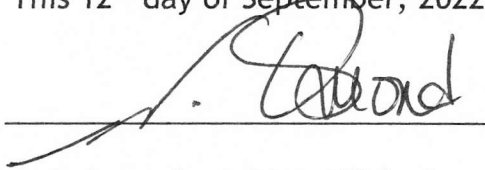
Attached is Exhibit "4"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1

In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Feb-20	908593 ONTARIO LIMITED, et al	CINV0462171-D

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of January 1, 2020 to January 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	18.40	\$ 510.00	\$ 9,384.00
C. Mazur	34.60	510.00	17,646.00
C. Lonergan	0.50	510.00	255.00
S. Cherniak	2.50	510.00	1,275.00
V. Siciliano	3.10	510.00	1,581.00
Vice President			
A. Consoli	111.30	425.00	47,302.50
M. Marchand	0.30	425.00	127.50
M. Murray	0.50	425.00	212.50
P. Naumis	28.00	425.00	11,900.00
Senior Manager			
D. Griffiths	44.10	425.00	18,742.50
Manager			
A. Boettger	138.50	350.00	48,475.00
E. Dewick	1.00	350.00	350.00
R. Duwyn	8.50	350.00	2,975.00
S. Burrowes	61.10	350.00	21,385.00
S. Lopatina	4.30	350.00	1,505.00
Staff			
B. Chiasson	0.20	150.00	30.00
C. Casco	80.50	150.00	12,075.00
D. Tell	3.00	275.00	825.00
D. Zheng	8.80	275.00	2,420.00

F. Gisone	21.00	275.00		5,775.00
G. Harper	44.00	250.00		11,000.00
K. Semavor	128.00	150.00		19,200.00
M. Finnegan	0.40	150.00		60.00
N. Jahja	1.50	250.00		375.00
N. Ormond	21.50	275.00		5,912.50
S. Murphy	16.40	150.00		2,460.00
S. Rickards	16.10	150.00		2,415.00
V. Flis	5.00	150.00		750.00
W. Doma	72.00	\$ 250.00	\$	18,000.00
	<u>875.10</u>		\$	<u>264,413.50</u>
HST on BDO Fees				34,373.76
Total Fees			\$	298,787.26
 Disbursements				
Travel/Mileage Expenses			\$	246.59
HST on travel/mileage expenses				32.06
Courier/Postage Fees				59.09
HST on courier/postage fees				7.68
Accommodation Fees				37.41
HST on accommodation fees				4.86
Total Disbursements			\$	<u>387.69</u>
 Total Invoice			 \$	 <u><u>299,174.95</u></u>

R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
2-Jan-2020	Adam Boettger	10.00	Update fuel sales price at Tilbury location; Prepare deposit information forms to record deposits from pre-receivership CIBC bank accounts; Compile inventory count document for Shell Sarnia provided by station manager; Phone call with creditors to discuss receivership; Check on the status of payments made to vendor; Prepare cheque requisitions for utilities, subcontractors and other; Review mail received; Assemble data on historical fuel sales and generate summary charts of fuel sales for the period Dec 1, 2018 to Nov 30, 2019 for Tilbury, 402 and XTR; Locate property tax information for properties included in sales process; Review documents to be uploaded to creditor website and draft update to creditor website narrative;
2-Jan-2020	Angelo Consoli	0.80	Review and correspondence regarding customer express codes; correspondence with various customers; review counsel correspondence;
2-Jan-2020	Carla Casco	5.00	Set up bank account, set up payable, print cheques, prepare deposits and other banking tasks. Reconcile bank statements;
2-Jan-2020	Chris Mazur	2.60	Review / sign cheques, review sales process related docs-CIM, APA, attend re sales process, data room, Tilbury location maintenance issue;
2-Jan-2020	Doris Zheng	4.00	Update banking spreadsheet, PAD summary and R&D by bank account;
2-Jan-2020	Glenn Harper	0.50	Discussion with Glyn Gilmore regarding employee payroll records;
2-Jan-2020	Sherri Murphy	2.00	PAD's;
2-Jan-2020	Stephanie Burrowes	4.50	Attend to transaction detail. Prepare for PADing. Update A/R spreadsheet. Attend to approving PADs;
2-Jan-2020	Vanessa Flis	1.50	PAD's;
3-Jan-2020	Adam Boettger	9.00	Review updated banking activity; Prepare deposit slips for daily direct deposits; Phone call utilities amounts outstanding at Mississauga location; Call with creditor to request amendment to invoices and confirm amount owing; Assist banking technician in completion of monthly bank reconciliations as of November 30, 2019; Respond to customer inquiries regarding fleet service cards and balance owing/amounts charged to customer bank accounts;
3-Jan-2020	Angelo Consoli	0.80	Correspondence with Eagle staff regarding payroll processing, customer accounts; customer correspondence regarding account payment; discussions regarding Tilbury repairs; Review and correspondence regarding supplier invoices;
3-Jan-2020	Carla Casco	6.00	Reconcile bank statements;
3-Jan-2020	Doris Zheng	2.00	Update banking spreadsheet, PAD summary and R&D by bank account;
3-Jan-2020	Glenn Harper	2.30	Payroll summary for employees for ROE purposes; email Eagle accounting staff; discussion of file with Angelo Consoli;
3-Jan-2020	Peter Naumis	2.50	Various emails and correspondence with operators, Parkland and Amco. Review and track inventory levels daily. Place orders where necessary. Follow up;
3-Jan-2020	Sherri Murphy	0.50	Payroll for Jan 2, 2020 - Wire transfer completed on Dec 30, 2019;
3-Jan-2020	Stephanie Burrowes	3.30	Attend to transaction detail, return reports and updating A/R. PAD templates. Instructions regarding PAD's to Sherri. PAD summary. Review accounts;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
3-Jan-2020	Susan Rickards	1.00	Prepare and compile letters and cheques to vendors;
3-Jan-2020	William Doma	3.00	Contacting newspaper regarding advertisement placement; Various sale process matters;
5-Jan-2020	Adam Boettger	4.00	Update R&D to December 31, 2020; Update daily gas cost tracking document;
5-Jan-2020	Chris Mazur	0.70	E-mail and respond to IC re: Dhillon A/R process. review draft letter to FCU, attend re: Bloomfield equipment offer;
6-Jan-2020	Adam Boettger	6.50	Reconcile debit/credit card processing payments and follow-up about discrepancies in reconciliation of account; Prepare cheque requisitions; Prepare deposit information forms from amounts reimbursed by MNP; Provide instructions for adjusting account allocations of bank transactions;
6-Jan-2020	Angelo Consoli	5.80	Review correspondence from Counsel regarding draft notifications to secured creditors regarding cost allocations; review correspondence from London Life regarding insurance policies; correspondence with customer regarding billing, request and send invoice copy, account payment; correspondence with Eagle Staff regarding payroll processing, site staffing, etc.; correspondence with Shell rep regarding site shut-down, information requests, etc.; meeting with staff to discuss various estate matters including: Bloomfield post-transition deposits, supplier invoices, accounts receivable, correspondence with Counsel regarding Company e-mails, records, etc.; correspondence with auctioneer and Kubota dealer regarding request for offers; correspondence with supplier regarding: quote repair; follow up with insurance brokers regarding: renewal / new quotation;
6-Jan-2020	Carla Casco	3.50	Prepare deposit, set up payables, print cheques, and review reports;
6-Jan-2020	Doris Zheng	1.30	Updating banking spreadsheet;
6-Jan-2020	Ethan Dewick	1.00	Send NDAs to buyers;
6-Jan-2020	Glenn Harper	2.00	Draft R&D for Counsel; review with Angelo Consoli;
6-Jan-2020	Nicole Ormond	4.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
6-Jan-2020	Peter Naumis	1.00	Operator correspondence. Tracking and inventory order for retail fuel and diesel. Correspondence with Parkland re: credits to be issued, accounting of pre-holiday deposits, etc.;
6-Jan-2020	Stephanie Burrowes	1.20	Attend to Transaction Detail. Attend to update of A/R spreadsheet with returns. Prepare lists for this weeks PAD's. PAD Summary;
6-Jan-2020	Susan Rickards	0.30	Prepare and compile letters and cheques to vendors;
6-Jan-2020	Vanessa Flis	0.30	Prepared requisitions and arranged wires;
6-Jan-2020	William Doma	5.50	Correspondance with prospective purchasers in response newspaper advertisements, creating NDA's, answering questions from various emails;
7-Jan-2020	Adam Boettger	4.50	Team discussion of outstanding items; Prepare cheque requisitions for suppliers, maintenance, payroll and source deductions;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
7-Jan-2020	Angelo Consoli	5.30	Various discussions with staff regarding status of outstanding matters, and ongoing analysis, CRA review, etc.; correspondence with Eagle Staff regarding payroll, staffing, product purchases; review MWH quotation, call with MWH regarding same and update to the Bank regarding summary and recommendation on Tilbury repair; call with customer regarding outstanding account, invoicing, etc.; correspondence to London Life; correspondence with supplier regarding status of site repair; correspondence with counsel regarding follow up on Atradius; correspondence with Dart regarding approval to proceed with Tilbury repair; correspondence regarding Shell account transfer; review queries on sale process and provide comments; review and approval of supplier invoices; follow up correspondence to Subway franchisee; review and correspondence with Spergel regarding quotes on water chamber lids, supplier contact regarding sign quote;
7-Jan-2020	Carla Casco	4.50	Set up payables and print cheques;
7-Jan-2020	Doris Zheng	0.90	Updating banking spreadsheet;
7-Jan-2020	Glenn Harper	0.50	Email accounting staff; A/P related items;
7-Jan-2020	Kekeli Semavor	1.00	Discussions with manager and updates to tracking schedule;
7-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
7-Jan-2020	Peter Naumis	0.75	Operator correspondence. Tracking and inventory order for retail fuel and diesel. Correspondence with Parkland regarding accounting of refund of unapplied deposits;
7-Jan-2020	Stephanie Burrowes	1.20	Attend to transaction detail. Attend to return reports and update AR spreadsheet. PAD Summary.
7-Jan-2020	Susan Rickards	1.00	Prepare and compile letters and cheques to vendors;
7-Jan-2020	Vanessa Flis	0.50	Updated fuel purchase summary; verified parkland refunds in bank accounts as per P. Naumis; updated Ascend with refunds;
7-Jan-2020	William Doma	3.00	Correspondance with prospective purchasers in response newspaper advertisements, creating NDA's, answering questions from various emails;
7-Jan-20	Sherri Murphy	1.50	Compile schedules for cost analysis;
8-Jan-2020	Adam Boettger	7.00	Respond to customer inquiries on Eagle Fleet Service balances owing; Send inquiries to other Receiver (MNP) on operational items; Review bank account for deposits received relating to other Receiver (Spergel) and arrange to transfer amounts; Contact other Receiver (Spergel) about operational items; Update website narrative and prepare to upload additional documents;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
8-Jan-2020	Angelo Consoli	6.10	Correspondence with Spergel regarding various estate matters regarding site staff, CRA, the Kubota, etc.; discussions regarding supplier invoices and account reconciliations; correspondence with Counsel regarding letter to SW regarding cost allocations; review correspondence from KSV regarding CRA account for Shell Sarnia; follow up with head office accounting staff; review FS's/QB's and update to KSV; correspondence with Counsel re: letter to Chaitons regarding: cost allocations; Review and approval of supplier invoices; correspondence with DART regarding Tilbury repair, PO, etc.; conference call with Counsel and CF regarding CIM, NDA, etc.; review same and provide comments; correspondence with Subway franchisee regarding inventory; correspondence with Counsel regarding various estate matters, records, etc.; correspondence from prospective purchaser; etc.;
8-Jan-2020	Carla Casco	3.00	Set up payables, print cheques, set up template for wire, prepare deposit slip and other banking tasks;
8-Jan-2020	Chris Mazur	1.80	Review MNP CIM, Attend re: Sales process, call with IC re: sale docs and go forward. review revisions to FCU letter, attend re: sale of Kubota, records and GT requests, KSV requests;
8-Jan-2020	David Tell	0.50	Attend to file regarding contact for snow removal from Bloomfield. Provide a PO number for Tilbury supplier and review order;
8-Jan-2020	Glenn Harper	0.60	A/P related items; email related items;
8-Jan-2020	Kekeli Semavor	6.50	Discussions with manager and updates to tracking schedule; Payroll tracking update; Discounts/Rebates Analysis for August and September;
8-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
8-Jan-2020	Peter Naumis	0.75	DIP reads, order tracking. Order retail fuel inventory. Continued discussions with Parkland regarding accounting of holiday deposits, purchases and credits;
8-Jan-2020	Stephanie Burrowes	2.30	Attend to transaction detail. Attend to Return PADs and update A/R spreadsheet. Various emails. November Bank Reconciliation;
8-Jan-2020	Stephen Cherniak	0.30	Review of notice of termination of lease. update from Gardner on Menchie's;
8-Jan-2020	Susan Rickards	0.30	Prepare and compile letters and cheques to vendors;
8-Jan-2020	William Doma	4.00	Responses to calls from prospective purchasers, collecting, creating, reviewing documents required to post the properties on MLS;
9-Jan-2020	Adam Boettger	8.50	Prepare deposit information slips and cheque requisitions; Prepare listing of customers with total balance outstanding; Follow-up with vendor concerning outstanding invoices and discontinuation of services at Shell Sarnia location; Review sales tracking sheet and payroll tracking sheets; Send note to technician to follow-up on notice of service discontinuation; Respond to card payment processor with questions on reconciliation and outstanding amounts; Respond to customer inquiries on balances owing and amounts being charged to bank accounts;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
9-Jan-2020	Angelo Consoli	5.00	Meetings to discuss file status, next steps on various matters including A/R, WEPPA, reporting, etc.; conference call with Counsels and GT regarding books and records, e-mails, etc.; call regarding Sale Process documents, etc.; review and approval of supplier invoices; correspondence with supplier regarding account payment; follow up with insurance brokers regarding renewals and/or quotation; correspondence with customer regarding status of account payment, invoice copy, etc.;
9-Jan-2020	Brad Newton	1.00	Meeting to discuss company's computer records, A/R collections, A/R insurance claims and related back up and customer accounts to be claimed, PADing of customer accounts, updating A/R schedules;
9-Jan-2020	Carla Casco	4.00	Set up payables, print cheques, prepared deposit slip and other banking tasks;
9-Jan-2020	Chris Mazur	2.60	Meeting to discuss various estate matters, next steps, etc.; Attend re: CIM, sales process, call with IC , GT and Lezners re: records;
9-Jan-2020	Clark Lonergan	0.50	Banking and A/R collections update, etc.;
9-Jan-2020	Doris Zheng	0.30	Correspondence with A Consoli regarding QuickBooks files, assisting with PAD details reconciliation;
9-Jan-2020	Glenn Harper	1.50	Revise A/R tracking sheet; vendor related communications;
9-Jan-2020	Kekeli Semavor	6.50	Fuel Credit Agreement analysis and updates per customer; Using excel functions to sort out duplicated customer names and highlighting for analysis; Updated payroll payment paid by manual cheques;
9-Jan-2020	Nicole Ormond	2.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
9-Jan-2020	Peter Naumis	0.25	DIP reads, order tracking;
9-Jan-2020	Sherri Murphy	2.00	PAD's;
9-Jan-2020	Stephanie Burrowes	4.40	Attend to transaction detail and return reports. Update A/R. Organize PADing to be processed. Attend to approving PADs;
9-Jan-2020	Susan Rickards	0.40	Prepare and compile letters and cheques to vendors;
9-Jan-2020	Vanessa Flis	1.20	PAD's;
9-Jan-2020	William Doma	6.00	Revisions to the NDA's to reflect Counsels comments, correspondence with realtors regarding documents to be posted on MLS, speaking with prospective purchasers requesting additional information, prepare financial model;
10-Jan-2020	Adam Boettger	7.70	Prepare WEPPA calculations and update master WEPPA tracking sheet; Prepare invoice template for house account customer; upload court documents to creditor site; Update fuel purchases tracking sheet; Review invoices from gift card processor at Shell Sarnia and match transactions to Company's records;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
10-Jan-2020	Angelo Consoli	5.50	Review and approval of supplier payments; review Eagle bank statements to identify cleared August 2019 rebate cheques; Discussions with Counsel regarding subway correspondence, submission of books and records to ISS; Complete Bill of Sale regarding Kubota / Trailer and forward to Spergel; review records for trailer ownership; review invoice and correspondence with Pinchin regarding same; correspondence with insurance broker regarding quotation; review draft documents for submission to Atradius and call with Counsel to discuss same; review draft documents and correspondence with Corporate Finance; correspondence with customer rep regarding customer contacts;
10-Jan-2020	Brad Newton	0.50	Preparation and emails and attend to call with Counsel and A Consoli regarding Atradius A/R claims, documents required, number of claims, limitations on claims and set up meeting with Atradius;
10-Jan-2020	Carla Casco	5.00	Set up payables, print cheques, Reconcile bank statements;
10-Jan-2020	Chris Mazur	2.30	Attend re: A/R collections, Pilot, Globe and Mail query, work on CIBC report Email to IC, attend to KSV info requests, Call with IC re: Pilot, Atradius, First Ontario and Laurentian bank, Attend re: sales process;
10-Jan-2020	Darren Griffiths	5.50	Ongoing communications with BDO corporate finance team regarding content of draft CIM and pending marketing activities. Address inclusion of historical fuel sales. Address data room content and supply property tax particulars. Communications with Counsel to incorporate CIM and NDA amendments relative to carve out of certain properties/entities subject to the original receivership Order. Review marketing materials supplied by MNP corporate finance team. Review further amended BDO marketing materials and supply comments. Address prospective purchaser inquiries;
10-Jan-2020	Doris Zheng	0.20	PAD reconciliation;
10-Jan-2020	Glenn Harper	2.50	Compile and submit details of email accounts to Counsel; financial documents from QB files; email related items;
10-Jan-2020	Kekeli Semavor	7.50	Sorting documents for receivers on record; Preparing supplier invoices for processing of payment;
10-Jan-2020	Nicole Ormond	0.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
10-Jan-2020	Peter Naumis	0.50	Operator correspondence, DIP readings, inventory tracking. Retail fuel order, correspondence with Parkland re: delay in delivery, order fitting, minimum quantity for diesel delivery, etc.;
10-Jan-2020	Stephanie Burrowes	2.90	Attend to transaction detail. Attend to Returns. Update AR spreadsheet;
10-Jan-2020	Stephen Cherniak	0.10	Call from C. Mazur regarding staffing;
10-Jan-2020	Susan Rickards	1.00	Prepare and compile letters and cheques to vendors;
10-Jan-2020	Vanessa Flis	0.60	Prepared requisitions; entered payments into ascend; Prepared fuel purchase wire; updated fuel purchase and fuel price schedule;
10-Jan-2020	William Doma	7.00	Update the financial model, revisions to the CIM as per requested. Discussions with the clients that called for the respective MLS ads, Prepare NDA's for the respective calls from MLS;
10-Jan-20	Sherri Murphy	3.50	Review and revise schedules for cost analysis;

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Date	Name	Hours	Comments
12-Jan-2020	Chris Mazur	1.70	Review draft BMO order; Revise draft letter to Dhillon's Counsel re: A/R; Various e-mails re: sales process; Review and updates to report to CIBC;
13-Jan-2020	Adam Boettger	7.30	Confirm upload of documents to creditor website; Update R&D for fuel purchases; Discussion of recent newspaper article on receivership; Respond to creditor inquiries on receivership; Discussion of updates to A/R tracking schedule including combining customer accounts, verifying invoiced amounts and including cashed August rebates; Review reconciliation schedule from payment processing company and investigate September 2019 merchant fees deducted;
13-Jan-2020	Angelo Consoli	5.90	Correspondence with Tilbury site manager; correspondence with snow removal company; review draft GFS invoices and forward same to GFS; staff meeting to discuss various outstanding file matters, A/R tracking schedules, sale process, etc.; call with prospective purchaser; update and re-submit Bill of Sale; review e-mail update from counsel re: Order / Endorsement; call with Counsel to discuss court proceedings, Atradius documentation, request for meeting, letter to debtor's Counsel, etc.; correspondence with various vendors; review and discuss bank statement review for cleared rebate cheques; Review and discussions regarding Shell Sarnia records requested and compilation of same for KSV;
13-Jan-2020	Brad Newton	2.50	Discussions regarding A/R collections and updating AR reports for Bank and use for collections; emails and discussions regarding making claims with Atradius; discussions regarding A/R meeting with owners and related information required for meeting and timing;
13-Jan-2020	Carla Casco	5.50	Reconcile bank statements;
13-Jan-2020	Chris Mazur	2.20	Attend re: Sales process, A/R collections process, call with staff re: A/R collection process, call with IC re: several issues, call with prospective purchasers, various emails, work on report to CIBC;
13-Jan-2020	Darren Griffiths	5.30	Attend to status of marketing activities relative to Tilbury and London Line gas stations. Review draft CIM amendments, data room content, and call with BDO corporate finance team to discuss. Review realtor.ca listings. Address prospective purchaser inquiries and coordinate responses. Attend to payment of newspaper advertisements. Review draft APA supplied by Counsel and address Pioneer right of first refusal;
13-Jan-2020	Doris Zheng	0.10	PAD reconciliation;
13-Jan-2020	Glenn Harper	0.50	A/R update conference call;
13-Jan-2020	Glenn Harper	0.50	Discussion with Rootways website support;
13-Jan-2020	Kekeli Semavor	7.50	Preparing Cheque Requisitions for processing of payment; Review and updates of express charges on AR Report; Reconciliation of Cheques cleared on bank statement against cheques issued for the month of August on both CAN and US accounts for rebates;
13-Jan-2020	Maxine Finnegan	0.30	Menchies London location: request final reads from London Hydro;
13-Jan-2020	Melanie Murray	0.50	Attend CIBC branch to resolve discrepancy in December deposit;
13-Jan-2020	Nicole Ormond	0.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;

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Date	Name	Hours	Comments
13-Jan-2020	Peter Naumis	0.50	DIP reads, tracking, order fuel. Correspondence with operators, Parkland and Amco diesel;
13-Jan-2020	Robyn Duwyn	0.50	Customer collection calls;
13-Jan-2020	Sherri Murphy	0.20	Letter for courier;
13-Jan-2020	Sherri Murphy	3.00	Create sub folders for rebate invoices;
13-Jan-2020	Stephanie Burrowes	1.80	Attend to transaction detail and return reports. Update AR tracking spreadsheet. Call regarding AR;
13-Jan-2020	Stephen Cherniak	0.10	Email regarding hydro from new property manager. review response;
13-Jan-2020	Svetlana Lopatina	0.50	Former employee inquiry. Inquiry about the equipment;
13-Jan-2020	Vince Siciliano	0.50	Conference call to discuss large accounts receivable collections;
13-Jan-2020	William Doma	5.00	Review and updates to sending out NDAs, updates to buyers list, answering incoming calls;
14-Jan-2020	Adam Boettger	8.00	Update R&D as at December 31, 2019; Prepare listing of expense accruals as at December 31, 2019; Combine customer accounts into single customer balance in A/R listing; Locate copies of invoices and prepare customer folders; Investigate delay in courier's delivery of payroll cheques to Sarnia; Assist technician with completing bank reconciliation;
14-Jan-2020	Angelo Consoli	9.50	Attend Tilbury location; various discussions with Eagle accounting staff regarding A/R, staffing, repairs; meeting with contractor regarding ongoing Tilbury repair; various correspondence with Counsel; meetings with Mandeep, Sarbjit and Mandhir regarding review of records (electronic, paper) and review of same; coordinate site office clean up;
14-Jan-2020	Brad Newton	1.30	Prepare and review memo on A/R collections; follow up on status of A/R schedule and allocation of A/R to collectors; emails with Counsel regarding A/R insurance claims;
14-Jan-2020	Carla Casco	5.50	Reconcile bank statements;
14-Jan-2020	Chris Mazur	1.60	Call with press, attend re: Mandeep mortgage, review final CIM, data room, A/R collection memo;
14-Jan-2020	Darren Griffiths	6.70	Receipt and overview of Pioneer fuel supply agreements and coordinate upload to BDO online data room. Incorporate amendments to CIM and address inclusion of Pioneer ROFR with Counsel. Address prospective purchaser inquiries. Address information received from Company accountant. Related communications with BDO corporate finance team. Communications with BDO Chatham office regarding scheduling of site visits. Coordinate placement of advertisement in the Insolvency Insider;
14-Jan-2020	Glenn Harper	8.00	Attend Tilbury location regarding Mandeep computer related items and personal records; sort documentation between personal and company; Discussions and review with Company principals on various file related items; general cleanup of Tilbury office;
14-Jan-2020	Kekeli Semavor	8.50	Preparing Cheque Requisitions for processing of payment; Updating express charges on AR Report; Operating analysis for 2097 London line, 1670 London Line, 3613 Queens Line; Spreadsheet Update; Updating Sales Report for the week;
14-Jan-2020	Maxine Finnegan	0.10	Call from Employee of Menchie's regarding Weppa payment not received;
14-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;

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14-Jan-2020	Peter Naumis	0.50	DIP reads, tracking, retail fuel and retail diesel ordering;
14-Jan-2020	Stephanie Burrowes	1.60	Attend to Transaction Detail. Attend to Returned PADs. Update A/R Spreadsheet. Approve wires;
14-Jan-2020	Stephen Cherniak	0.20	Attend to interested party. Email from Menchie's property manager;
14-Jan-2020	Vanessa Flis	0.30	Prepare requisition and wire for fuel purchase for site 536 and 589;
14-Jan-2020	William Doma	5.00	Replying to emails, sending out CIMs, answering phone calls, preparing the virtual data room;
15-Jan-2020	Adam Boettger	7.50	Upload documents to creditor website; Compile sales documents, invoices and October 2019 for A/R collection; Calculate allocation of December 2019 merchant fees for BDO; Reissue manual payroll cheques as a result of courier losing package;
15-Jan-2020	Angelo Consoli	6.40	Correspondence with Eagle staff regarding payroll, term and task, sales reports, HVAC review, etc.; correspondence with HVAC contractor regarding damaged Tilbury unit, request to repair units; discussions regarding A/R contact list, status of customer follow up; calls with various customers; call with party interested in sale process; compile records to be sent to ISS and correspondence with ISS regarding same; correspondence with GT regarding review and documentation of computer records, etc. and correspondence with Counsel regarding same; review and approval of supplier invoices / payroll cheques; follow up with insurance broker regarding status of renewals; Correspondence and calls with Spergel regarding Bloomfield OLG, T-Chek, review of records for requested information; discussions with BDO staff regarding same and Parkland reconciliation;
15-Jan-2020	Carla Casco	5.50	Void cheques, stop payment at CIBC, reconcile bank statements and other banking tasks;
15-Jan-2020	Chris Mazur	0.80	Work on CIBC report; various emails, attend re: Atradius progress;
15-Jan-2020	Darren Griffiths	4.50	Further communications with BDO Chatham office regarding scheduling of prospective purchaser site visits. Review further amended CIM addressing Pioneer ROFR and coordinate finalization/circulation to prospective purchasers. Review content of BDO online data room and coordinate upload of additional materials including TSSA reports and site plan drawings. Review of Phase II ESA environmental reports and address inclusion in BDO online data room. Related communications with Pinchin and coordinate payment of their invoice. Address prospective purchaser inquiries. Related communications with BDO corporate finance team and address properties marketed by other Trustee Firms;
15-Jan-2020	David Tell	1.00	Attend to Bloomfield location to pick up customer payment;
15-Jan-2020	Kekeli Semavor	8.00	Reconciling Invoices, emails and customer names; Preparing Cheque Requisitions for processing of payment; Reconciling Customer names with Customer ID's;
15-Jan-2020	Nicole Ormond	0.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;

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Date	Name	Hours	Comments
15-Jan-2020	Peter Naumis	3.00	DIP reads, order tracking, correspondence with Amco and Parkland. Follow up regarding late fuel delivery and ETA. Obtain information for dataroom, circulate. Call from CRA on 2145754 Ontario Inc., discussions and status update. Review list of accounts and supporting documentation provided for A/R collections;
15-Jan-2020	Robyn Duwyn	0.90	A/R collection calls, review AR report and prepare summary to send to customers;
15-Jan-2020	Stephanie Burrowes	1.20	Attend to transaction detail and return reports and PAD summary. Review WEPPA info provided by Adam and respond with questions;
15-Jan-2020	Stephen Cherniak	0.30	Email from property manager regarding records. respond. Email from interested party. respond. Call with Gardner regarding same;
15-Jan-2020	Svetlana Lopatina	0.30	Employee inquiry;
15-Jan-2020	Vince Siciliano	1.00	Review correspondence on accounts receivable. Organize accounts;
15-Jan-2020	William Doma	4.00	Responding to emails, sending out CIMs, creating NDAs, answering phone calls;
16-Jan-2020	Adam Boettger	4.60	Update R&D as at Dec 31, 2019; Prepare profit and loss adjustments to R&D; Updated EFS A/R schedule express codes based on review of invoices;
16-Jan-2020	Angelo Consoli	5.50	Cost allocation analysis; review and approval of supplier invoices; customer calls, AR listing review/update; review and discuss update to the Bank; calls to discuss Atradius; correspondence with Eagle Staff regarding operations, repairs; correspondence with contractor regarding status of repairs; reconcile supplier account and follow up regarding same;
16-Jan-2020	Brad Newton	1.00	Emails and call with Counsel regarding A/R collections and AR insurance claims;
16-Jan-2020	Carla Casco	4.00	Various banking tasks;
16-Jan-2020	Chris Mazur	3.50	Attend re: Atradius, work on CIBC report, attend re: Tilbury repairs, calls with IC re: Atradius, sales process;
16-Jan-2020	Darren Griffiths	3.80	Ongoing communications with BDO corporate finance team regarding marketing of gas station properties. Address prospective purchaser inquiries (multiple). Address inquiry pertaining to broker commission. Review of additional financial information supplied by Company accountant. Review draft report to CIBC and supply comments relative to marketing of gas station properties. Conference call with Counsel to discuss status of various receivership matters. Schedule further call to discuss draft APA;
16-Jan-2020	David Tell	1.00	Pick up cheque from the Bloomfield location;
16-Jan-2020	Glenn Harper	2.70	A/P items, communication with vendors, email accounting staff;
16-Jan-2020	Kekeli Semavor	8.00	Ongoing reconciliation of customer invoicing, emails with Customer names; Preparing Cheque Requisitions for processing of payment;
16-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
16-Jan-2020	Peter Naumis	1.50	DIP reads, tracking, parkland correspondence. A/R collections;
16-Jan-2020	Robyn Duwyn	1.30	Create summaries of A/R balances/claims to submit to customers;
16-Jan-2020	Stephanie Burrowes	1.50	Attend to transaction detail and returns and PAD summary. Assist in bank reconciliation;
16-Jan-2020	Susan Rickards	0.30	Prepare and compile letters and cheques to vendors;
16-Jan-2020	Vanessa Flis	0.10	Updated cost of fuel schedule;

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Date	Name	Hours	Comments
17-Jan-2020	Adam Boettger	7.60	Update EFS A/R schedule; Review express code charges on EFS A/R schedule; Prepare cheque for other receiver to reimburse waste removal costs; Update R&D as at Dec 31, 2019; Record daily cash sales for Shell Sarnia from bank deposit book; Reconcile bank accounts for Pizza Pizza and Subway; Review invoices of credit card processing company and agree to daily sales details;
17-Jan-2020	Angelo Consoli	6.50	Customer calls, review and updates to AR; cost allocation analysis; review 908 BMO and CIBC account statements and follow up with the respective Banks regarding same; call to insurance broker regarding status of renewals; calls with suppliers regarding invoices/statement of accounts;
17-Jan-2020	Brad Newton	0.80	Prepare for A/R collections and call to Jagjot Express; review of draft CIBC report and provide comments;
17-Jan-2020	Carla Casco	6.00	Set up payables, print cheques, prepare deposit and other banking tasks;
17-Jan-2020	Chris Mazur	2.60	Various emails, finalize and submit CIBC report;
17-Jan-2020	Darren Griffiths	2.50	Conference call with Counsel to discuss draft APA and coordinate related revisions. Marketing activities relative to gas station properties. Address prospective purchaser inquiries. Related communications with BDO corporate finance team. Address broker commission issue and Pioneer right of first refusal. Coordinate prospective purchaser access to BDO online data room. Communications with Pinchin regarding comments on Phase I ESA reports;
17-Jan-2020	Glenn Harper	1.00	Email Company related items; A/R items;
17-Jan-2020	Kekeli Semavor	6.50	Bank Reconciliation to identify returned cheques and determine total amounts credited into the account; Preparing Cheque Requisitions for processing of payment; Reconciling customer sent invoicing, emails with Customer names;
17-Jan-2020	Matthew Marchand	0.30	Email correspondence with J. Agro and A. Consoli re sale of assets; review fuel purchases;
17-Jan-2020	Peter Naumis	0.50	DIP reads, tracking, order fuel for weekend and Monday;
17-Jan-2020	Robyn Duwyn	1.20	Review and searches for customers contact information and collection calls;
17-Jan-2020	Stephanie Burrowes	6.50	Attend to transaction detail and returns. Reconcile A/R spreadsheet to PADs. PAD Summary;
17-Jan-2020	Susan Rickards	0.60	Prepare and compile letters and cheques to vendors, Courier;
17-Jan-2020	Vince Siciliano	0.50	Review accounts for collection;
19-Jan-2020	Adam Boettger	3.30	Trace amounts from bank statement to supporting documentation for all Receiver bank accounts; Review creditor invoices; Provide fuel sale price instructions to Tilbury office manager; Prepare transfer requests between Receiver accounts; Prepare deposit information forms for daily sales deposits;
20-Jan-2020	Adam Boettger	7.00	Updated WEPPA calculations; Update R&D as at December 31, 2019 as well as P&L statement; Prepare GFS invoice packages; Reconcile gift card sales to invoice; Team meeting to discuss R&D and P&L statements, adjustments;

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Date	Name	Hours	Comments
20-Jan-2020	Angelo Consoli	5.00	Review and updates to Cost Allocation and related schedules and meetings to discuss same; correspondence with Himelfarb (Counsel for 2nd mortgagee on 258 (Humber Station) location) regarding notice; review and reconciliation of GFS invoices and correspondence with GFS regarding same; correspondence with supplier regarding statement of account; correspondence with customer regarding receipt of payment; meetings with staff regarding back up for supplier invoices; review and execute WEPPA letter to employees;
20-Jan-2020	Brad Newton	0.50	Review of draft allocated R&D and P&Ls;
20-Jan-2020	Carla Casco	2.50	Set up payable, reconciliations;
20-Jan-2020	Chris Mazur	2.60	A/R collections; Review / sign Bill of Sale on Kubota; Attend re: allocation numbers. Atradius various emails;
20-Jan-2020	Darren Griffiths	3.00	Correspondence regarding the sale process for the gas station properties. Address prospective purchaser inquiries (including multiple calls and respond to email inquires). Address inquiry pertaining to Eagle Fleet Services. Related communications with BDO corporate finance team and schedule marketing update conference call. Coordinate upload of environmental reports to BDO online data room;
20-Jan-2020	David Tell	0.50	Provide Tilbury with a PO and email Hamilton office;
20-Jan-2020	Glenn Harper	1.80	A/R related items; discussion with unsecured creditor; Attend to various emails received via Company email accounts;
20-Jan-2020	Kekeli Semavor	1.00	Updating Sales reports
20-Jan-2020	Kekeli Semavor	6.50	Preparing cheque requisitions; Preparing Invoices to be sent to customers; Locating customer credit agreements and compiling them to be sent to Counsel;
20-Jan-2020	Nicole Ormond	0.70	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
20-Jan-2020	Peter Naumis	2.00	Updated A/R list of accounts and supporting documentation. A/R collection calls and activity. DIP reads and inventory tracking;
20-Jan-2020	Stephanie Burrowes	2.60	Transaction detail, A/R, PAD summary. Draft WEPPA Letter;
20-Jan-2020	Susan Rickards	5.00	Compile supplier invoices and submit to applicable BDO Manager for follow up/approval; Prepare and compile letters and cheques to vendors;
20-Jan-2020	Svetlana Lopatina	2.50	Review customer invoices and emails for collections. Prepare summary of outstanding issues/amounts/invoices;
20-Jan-2020	Vince Siciliano	0.50	Staff meeting to discuss AR collections;
20-Jan-2020	William Doma	5.00	Granting data room access, answering questions, and creating NDAs;
21-Jan-2020	Adam Boettger	4.00	Update R&D as at December 31, 2019; Assist technician in completing bank reconciliations; Provide instructions to staff assisting with EFS AR collections;

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Date	Name	Hours	Comments
21-Jan-2020	Angelo Consoli	7.70	Cost Allocation analysis - updates and review same and various correspondence with Counsel regarding same; Correspondence to/from Spergel regarding requests for Bloomfield information, supplier agreements, compile same, supplier reconciliations, etc. and discussions with staff regarding same; call with customer and its Counsel regarding reconciliation of outstanding invoices; discussions with staff regarding reconciliation of outstanding House accounts; updates to Spergel regarding GFS invoicing; Correspondence from/to KSV regarding requests for Shell Sarnia information and responses regarding same; correspondence with OLG regarding terminal and discussions with former site manager regarding same; Correspondence with various customers regarding outstanding accounts and discussions with staff regarding follow up of same; review and approval of supplier payments; review and correspondence with counsel regarding letter from Debtor's counsel; review and correspondence regarding 908 mortgages; correspondence with supplier regarding account reconciliation, service repair, etc.; discussions with Eagle Staff regarding payroll, Tilbury customer accounts, etc.; correspondence with Counsel and discussions with staff regarding ongoing compilation of documents for Atradius submissions; compile bill of sale to forward to Spergel; follow up with insurance broker regarding status of policy;
21-Jan-2020	Brad Newton	0.50	A/R collections preparation;
21-Jan-2020	Carla Casco	4.50	Set up payables, print cheques, various banking tasks;
21-Jan-2020	Chris Mazur	0.90	A/R collections, Atradius claims, review finalized cost allocations, draft emails to First Ontario and Laurentian Bank;
21-Jan-2020	Darren Griffiths	3.00	Marketing activities relative to the gas station properties. Address prospective purchaser inquiries (including multiple calls and respond to email inquires). Related communications with BDO corporate finance team and supply fuel tank particulars. Review APA amendments supplied by Counsel and address former fleet card business. Further communications with Pinchin regarding amendments to Phase I ESA reports;
21-Jan-2020	Glenn Harper	2.00	A/R collection calls;
21-Jan-2020	Kekeli Semavor	7.50	Updates to tracking schedules; Preparing Customer documents and Corresponding with Counsel regarding invoices and customer credit agreements;
21-Jan-2020	Peter Naumis	2.00	DIP reads, inventory tracking, fuel order, etc. Continued A/R collection calls;
21-Jan-2020	Sherri Murphy	3.00	Finish subfolders for rebate invoices;
21-Jan-2020	Sherri Murphy	0.40	Review disbursements, update to Angelo;
21-Jan-2020	Stephanie Burrowes	4.40	Transaction detail, PAD summary, update A/R. WEPPA. Reconcile A/R;
21-Jan-2020	Stephen Cherniak	0.10	Call from A.Consoli regarding Libro account contact details;
21-Jan-2020	Susan Rickards	3.00	Compile supplier invoices and submit to applicable BDO Manager for follow up/approval; Prepare and compile letters and cheques to vendors;
21-Jan-2020	Susan Rickards	1.50	Prepare and compile letters and cheques to vendors;
21-Jan-2020	Svetlana Lopatina	1.00	Further review of the customer responses and emails;

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Date	Name	Hours	Comments
21-Jan-2020	Vanessa Flis	0.20	Prepare requisition and wire for fuel purchase; update price of fuel schedule;
21-Jan-2020	Vince Siciliano	0.60	Various customer correspondence regarding A/R;
21-Jan-2020	William Doma	4.00	Granting data room access, answering questions, and creating NDAs;
22-Jan-2020	Adam Boettger	0.30	Assist technician with bank reconciliations by preparing details of entries required to reconcile bank accounts;
22-Jan-2020	Angelo Consoli	5.00	Call with GFS regarding status of account, payment timing and account reconciliation; follow up with Bloomfield site manager regarding copies of unreconciled receipts and forward same to GFS; discussions regarding follow up and summary schedule of outstanding amounts; Calls and e-mails with various fleet card customers regarding outstanding balances, rebate claims, request for documentation in support of same, etc.; review updates to A/R schedules; correspondence with Eagle staff regarding customer contact information; Calls / e-mails from various interested parties and forward coordinates/requests to corporate finance; Review and approval of supplier invoices and follow up regarding supplier outstanding invoices; Correspondence with Richmond and Eagle staff regarding site visits, shift reports, etc.;
22-Jan-2020	Brad Newton	3.20	Preparation and calls to 14 different customers to commence collection process and follow up on missing information for 15th customer; approval of wires for fuel purchases; emails and discussions regarding reply from owner Counsel on A/R assistance;
22-Jan-2020	Carla Casco	3.50	Set up payables, print cheques, various banking tasks;
22-Jan-2020	Chris Mazur	0.90	Report to CIBC, A/R collections, review Lax response, circulate to group;
22-Jan-2020	Darren Griffiths	4.00	Conference call with BDO corporate finance team to discuss status of marketing efforts relative to gas stations. Receipt of Phase I ESA reports from Pinchin and coordinate upload to BDO online data room. Review data room content and address with BDO corporate finance team. Call with Counsel to discuss revised APA and request further amendment. Review of further amended APA and coordinate upload to BDO online data room. Address prospective purchaser inquiries (multiple);
22-Jan-2020	Glenn Harper	3.50	Attend to A/P items; A/R collection calls, email related items;
22-Jan-2020	Kekeli Semavor	4.50	Reconciling customer accounts to update outstanding receivables Pre Receivership and Post Receivership; Compile supplier invoices and preparing cheque requisitions;
22-Jan-2020	Nicole Ormond	0.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
22-Jan-2020	Peter Naumis	2.00	DIP reads, inventory tracking, fuel order, A/R collection calls and discussions and emails to customers;
22-Jan-2020	Robyn Duwyn	2.20	Review additional customer A/R details, Create summary by customer;
22-Jan-2020	Stephanie Burrowes	3.80	Attend to transaction detail, PAD summary and update and reconcile A/R spreadsheet;
22-Jan-2020	Stephen Cherniak	0.20	Call from Lerner regarding Menchie's;
22-Jan-2020	Vanessa Flis	0.20	Prepared fuel requisition and completed wire; updated fuel purchase summary;
22-Jan-2020	William Doma	5.50	Granting data room access, answering questions, and creating NDAs;

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Date	Name	Hours	Comments
23-Jan-2020	Adam Boettger	2.00	Respond to questions on A/R collection process; Gather information on deposits related to T-Chek and Comdata and provide to Bloomfield Receiver as well as request additional information from bookkeepers; Arrange for pick-up of equipment by supplier; Discussion with ATM vendor regarding prior agreement with business and future business;
23-Jan-2020	Angelo Consoli	3.80	Review and call with Counsel to discuss draft Cost Allocation Agreement; Correspondence with Spergel regarding GFS account; review correspondence regarding T-Chex reconciliation, Parkland reconciliation; Calls / e-mails with various customers regarding outstanding account, rebates, etc.; call with insurance broker regarding policy renewal, potential revisions, etc.; correspondence with Tilbury site manager regarding site repairs; correspondence with various suppliers regarding outstanding invoices; review and approval of supplier invoices; correspondence with prospective purchasers; correspondence with Libro regarding bank statements; review correspondence from Counsel regarding provision of EFS e-mails to ISS and coordinate same with staff;
23-Jan-2020	Brad Newton	1.30	Review of status of A/R collections with collection group; Preparation of follow up emails with customers setting out information to be reconciled and follow up call to JJ Transport;
23-Jan-2020	Carla Casco	2.00	Set up payables, print cheques, various banking tasks;
23-Jan-2020	Chris Mazur	0.80	Correspondence re: collection process experience to date; Various emails; A/R collections;
23-Jan-2020	Darren Griffiths	1.50	Ongoing marketing activities relative to the gas station properties. Investigate software associated with former fleet card business and call with prospective purchaser to discuss. Address additional prospective purchaser inquires and coordinate responses with BDO corporate finance team;
23-Jan-2020	Glenn Harper	0.50	Conference call regarding A/R collection proces, strategy;
23-Jan-2020	Glenn Harper	4.10	Review of Travel Plaza website management w. Darren Griffiths; email Eagle staff; A/P items; discussion of file items with Angelo Consoli; A/R collection correspondences;
23-Jan-2020	Kekeli Semavor	7.50	Preparing cheque requisitions; Reconciling customer accounts for sales/deposits to update outstanding receivables Pre Receivership and Post Receivership;
23-Jan-2020	Peter Naumis	2.00	DIP reads, inventory tracking, review for fuel needs and ordering. Collection calls. Conference call with group re: update on collection efforts;
23-Jan-2020	Robyn Duwyn	0.50	A/R collection update. update to customer statements for PAD returns;
23-Jan-2020	Stephanie Burrowes	2.80	Attend to transaction detail. A/R letters;
23-Jan-2020	William Doma	5.00	Granting data room access, answering questions, and creating NDAs;
24-Jan-2020	Adam Boettger	0.50	Calls with Bloomfield Receiver to discuss T-Chek and Comdata deposits and information needed to split sales between sites; Review ATM vendor agreements to determine legal entity on agreement; Follow-up with bank to determine information needed by Comdata to trace deposits;

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Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
24-Jan-2020	Angelo Consoli	5.10	Conference call with the Bank and its Counsel regarding various estate matters, A/R collections, court proceedings, etc.; call with counsel regarding Pilot correspondence; correspondence with counsel regarding request of books and records; correspondence with customers regarding outstanding invoices and reconciliation of account; discussions with staff regarding documentation in support of invoices and review bank statements regarding customer pre-receivership NSF payments and correspondence with Tilbury staff regarding invoice copies, site repairs, etc.; review and approval of supplier invoices; correspondence with prospective purchasers; review and update AR Schedule; review and approval of supplier invoices; Correspondence with KSV and former site manager regarding site clean up; Compile bank statements and forward to Spergel; review and forward insurance documentation;
24-Jan-2020	Brad Newton	1.50	Review of proposed responses to Pilot and provide edits to C Mazur; review of returned payments to BMO account and determine that they relate to week ending Sept 15 not Sept 22 and therefore Sept 22 was not PADed; discuss changes to customer account confirm emails to ensure including Sept 22 and any bounced Sept 15 payments;
24-Jan-2020	Carla Casco	2.00	Set up payables, print cheques;
24-Jan-2020	Chris Mazur	2.80	Review correspondence from Dhillon Counsel, prep for call, review draft responses to Pilot, call with IC re: group call and Dhillons, 2nd call with IC, review A/R schedule to be provided to Pilot and their Counsel. Emails;
24-Jan-2020	Darren Griffiths	1.50	Communications with prospective purchaser in connection with software used by former fleet card business. Related internal communications to coordinate access to software and address potential sale of intellectual property. Address additional prospective purchaser inquires with Company accountant;
24-Jan-2020	Glenn Harper	5.50	Summary of personal documents obtained from Mandeep computer; Travel Plaza website maintenance; website maintenance discussion with SIR Solutions; resolve website access issues; setup new user for potential purchaser;
24-Jan-2020	Kekeli Semavor	7.50	Reconciling customer accounts for sales/deposits to update outstanding receivables Pre Receivership and Post Receivership;
24-Jan-2020	Nicole Ormond	0.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
24-Jan-2020	Peter Naumis	2.00	DIP reads, order tracking, fuel order, correspondence with Parkland and Amco. Continued collection calls for A/R;
24-Jan-2020	Stephanie Burrowes	3.00	Attend to transaction detail. Prepare emails for A/R. Call customers. Review Eagle A/R emails to go out for accounts over \$50,000. Discussion regarding NSFs from BMO Eagle account and tracking;
24-Jan-2020	Susan Rickards	0.20	Prepare and compile letters and cheques to vendors;
24-Jan-2020	William Doma	1.50	Granting data room access, answering questions, and creating NDAs;
27-Jan-2020	Adam Boettger	8.50	Review invoices received; Prepare deposit information slips on daily direct debits; Prepare manual payroll cheque requisitions; Prepare documentation on automatic bank transactions (fuel draws, fuel rebates, lottery, etc.) for entry into Ascend and provide to Technician Assist Technician with reconciliation of bank statements;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
27-Jan-2020	Angelo Consoli	4.80	Correspondence with site manager and KSV regarding site status; Call with Insurance broker; call with WSIB; follow up on outstanding customer A/R; review bank statement deposits vis a vis customer transaction reports; call from prospective purchaser - forward contact information to CF; call with Dart regarding site repair; correspondence with Tilbury staff regarding payroll, customer/supplier invoices, etc.; review and approval of invoices;
27-Jan-2020	Brad Newton	1.00	Preparation of A/R emails to customers and following up on missing invoice information; discussions regarding invoicing for Sept 15 and 22 fuel charges;
27-Jan-2020	Carla Casco	4.00	Set up payables, print cheques, deposits, reconciliations, various banking tasks;
27-Jan-2020	Chris Mazur	0.90	A/R collections, Correspondence re: proposed Dhillons A/R collections assistance;
27-Jan-2020	Darren Griffiths	1.30	Further communications with Company accountant in connection with prospective purchaser inquiries. Further communications regarding potential sale of software utilized by former fleet card business. Address prospective purchaser inquiries and coordinate with BDO corporate finance team;
27-Jan-2020	Francesco Gisone	5.00	AR report - fuel invoicing and express charges;
27-Jan-2020	Glenn Harper	0.80	Discussions with SIR Solutions and Valerie Ojo regarding Travel Plaza customer website for potential purchaser;
27-Jan-2020	Kekeli Semavor	7.50	Preparing invoices for processing of payment; Reconciling customer accounts for sales/deposits to update outstanding receivables Pre Receivership and Post Receivership;
27-Jan-2020	Nicole Ormond	2.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
27-Jan-2020	Peter Naumis	1.00	DIP reads, inventory tracking, fuel order. Continued A/R collection activity and customer correspondence;
27-Jan-2020	Robyn Duwyn	0.80	AR customer calls and customer correspondences;
27-Jan-2020	Stephanie Burrowes	3.00	Transaction Detail, PAD Returns, A/R Report. A/R letters. Email response to employee re: WEPPA;
27-Jan-2020	Vanessa Flis	0.10	Updated price of fuel scheduled;
27-Jan-2020	William Doma	2.00	Granting data room access, answering questions, and creating NDAs;
28-Jan-2020	Adam Boettger	6.90	Discussion with vendor of Shell Sarnia to have credit balance remitted to Receiver; Review invoices and submit for payment processing; Review express charges missing from EFS AR update and begin to identify missing customer codes; Update listing of credit sales swept by Parkland and applied against fuel purchases; Contact Parkland regarding potential missing credit charges against account; Review TChek settlement reports provided by controller and agree to bank statement and contact Bloomfield Receiver on same; Begin compiling information for December 2019 HST Return;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
28-Jan-2020	Angelo Consoli	5.00	Correspondence with insurance broker; approval for payment processing; follow up correspondence with SIR regarding ongoing services, invoices; calls/correspondence with various EFS customers; correspondence with Tilbury staff regarding supplier billings, repairs, payroll, etc.; compile rebate information and provide to Valerie for CRA meeting and discussions regarding same; discussions with Dhruv and Arun regarding inventory, purchases etc.; review and approval of supplier invoices; follow up with supplier regarding status of repair; correspondence with prospective purchaser; review 908 BMO account details vis a vis O/S AR; request additional information; Discussions and review regarding Bloomfield staff WEPPA filing; follow up with House Accounts regarding status of account payment;
28-Jan-2020	Brad Newton	0.20	Customer emails regarding collections;
28-Jan-2020	Carla Casco	4.50	Prepared cheque requisition, set up payables , print cheques, various banking tasks;
28-Jan-2020	Chris Mazur	1.10	Various emails, attend re: Dhillons A/R assistance, attend re: cost allocations, HST, collection house proposals;
28-Jan-2020	Darren Griffiths	0.70	Communications with prospective purchaser interested in former fleet card business software. Address additional prospective purchaser inquiries. Related communications with BDO corporate finance team to coordinate responses;
28-Jan-2020	Francesco Gisone	7.50	AR report - fuel invoicing and express charges;
28-Jan-2020	Glenn Harper	2.50	Phone discussions with A/R customers;
28-Jan-2020	Kekeli Semavor	7.50	Reviewing Eagle records and compiling Customer Credit Agreements and scanning them for respective folders on server; Reconciling customer ID's to customer names for selected customers; Spreadsheet Update; Updating Sales Report for the week;
28-Jan-2020	Nicole Ormond	1.80	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
28-Jan-2020	Peter Naumis	0.50	DIP reads, order tracking, correspondence with Parkland regarding delay delivery due to tank volume;
28-Jan-2020	Robyn Duwyn	1.10	AR customer calls and customer correspondences;
28-Jan-2020	Stephanie Burrowes	1.30	Transaction detail, PAD summary, Express code tracking. WEPPA.A/R;
28-Jan-2020	William Doma	2.00	Granting data room access, answering questions, and creating NDAs;
29-Jan-2020	Adam Boettger	7.00	Organize deposit information with original documents; Contact vendor regarding reconciliation of account; Review invoices to confirm they have not yet been paid and then submit for payment processing; Prepare and review listing of outstanding cheques; Prepare HST return of December 2019;
29-Jan-2020	Angelo Consoli	6.00	Review and reconcile House Accounts and follow up correspondence with customer regarding same; correspondence with Spergel regarding fuel pricing; Review and follow up on EFS customers; review and approval of supplier invoices; review and correspondence with Counsel regarding Atradius submissions, correspondence with debtors, etc.;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

Date	Name	Hours	Comments
29-Jan-2020	Brad Newton	1.60	Final review of emails to send to customers to reconcile outstanding accounts and review of information to be sent to Counsel for demand letters on outstanding accounts and discuss same with Counsel; review emails from Counsel regarding A/R insurance claims documentation; discussions and emails regarding determining status of Sept 22 and Sept 15 PAding of customer accounts and amounts still outstanding for those weeks;
29-Jan-2020	Chris Mazur	0.80	Attend re: Atradius claims, A/R collections;
29-Jan-2020	Darren Griffiths	0.40	Communications with BDO corporate finance team regarding status of marketing activities and receive related update;
29-Jan-2020	Francesco Gisone	2.00	AR report - fuel invoicing and express charges;
29-Jan-2020	Glenn Harper	0.50	Communication with A/R customers;
29-Jan-2020	Glenn Harper	0.20	Correspond with vendor;
29-Jan-2020	Kekeli Semavor	7.50	Preparing Cheque Requisitions; Reviewing Eagle records and compiling Customer Credit Agreements and scanning them for respective folders on server;
29-Jan-2020	Nerina Jahja	1.10	Enter Weppa Claims and communication with employees in regards to WEPP application;
29-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
29-Jan-2020	Peter Naumis	2.50	DIP reads, inventory tracking, review for inventory order and order fuel. A/R collection calls, follow up and email correspondence and accounting;
29-Jan-2020	Stephanie Burrowes	5.00	Transaction Detail, PAD Summary and Returns. Eagle A/R letters;
29-Jan-2020	Susan Rickards	1.00	Prepare and compile letters and cheques to vendors;
29-Jan-2020	William Doma	1.50	Granting data room access, answering questions, and creating NDAs;
30-Jan-2020	Adam Boettger	3.30	Contact Parkland about potential missing emails; Provide additional information on customer to individual pursuing customer collections; Update P&L with outstanding cheques adjustment; Discussion with bank and Comdata concerning tracing of deposit transactions; Trace Comdata settlement remittances to bank statement;
30-Jan-2020	Angelo Consoli	5.80	Calls / e-mails with Fleet customers; correspondence regarding sales process matters; review and approval of supplier invoices; correspondence with various suppliers regarding outstanding invoices; correspondence with counsel regarding Atradius submissions; Correspondence with various House Account customers and staff regarding status/reconciliation of outstanding accounts; correspondence with suppliers/Spergel regarding various supplier accounts/costs; correspondence with Arvinder regarding supplier query;
30-Jan-2020	Brad Newton	0.70	Discussions and emails regarding A/R insurance filing requirements; follow up on Dhruv Express; Gigg collection emails;
30-Jan-2020	Chris Mazur	1.10	Attend re: Atradius debt collection agreement, proposed Dhillons assistance, review correspondence;
30-Jan-2020	Darren Griffiths	0.40	Ongoing communications with prospective purchaser regarding former fleet card business. Address additional prospective purchaser inquiries with BDO corporate finance team;
30-Jan-2020	Francesco Gisone	2.50	Review CAD and USD batch numbers and summarize;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2020

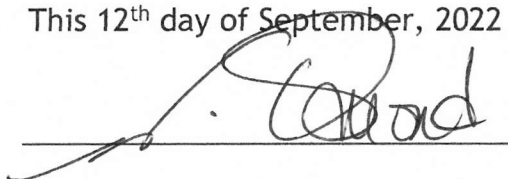
Date	Name	Hours	Comments
30-Jan-2020	Kekeli Semavor	7.50	Review Customer Invoices and Cheques to determine invoices paid and those outstanding; Reviewing Eagle records and compiling Customer Credit Agreements and scanning them for respective folders on server;
30-Jan-2020	Nerina Jahja	0.40	Enter WEPP claims and respond to employee questions;
30-Jan-2020	Nicole Ormond	1.00	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.; correspondance with benefit insurance matters;
30-Jan-2020	Peter Naumis	1.00	DIP reads, order tracking, review for inventory order. Continued A/R collection calls and correspondence with customers;
30-Jan-2020	Stephanie Burrowes	2.00	Transaction Detail, A/R emails, search for customer contact information. Response to Manpreet at Gigg. Review London Line A/R;
30-Jan-2020	Stephen Cherniak	0.20	Calls from Consoli regarding A/R collections;
30-Jan-2020	William Doma	2.00	Granting data room access, answering questions, and creating NDAs;
31-Jan-2020	Adam Boettger	3.50	Contact customer regarding amount owing to the Company; Prepare HST and QST return calculation packages for October 2019;
31-Jan-2020	Brad Newton	0.80	Review Atradius collection agreement and provide signed copy to Counsel; review and approval of A/R demand letter from Counsel;
31-Jan-2020	Bridget Chiasson	0.20	Discussion with N. Ormond regarding deposit;
31-Jan-2020	Chris Mazur	0.30	Attend re: A/R, atradius claims;
31-Jan-2020	Francesco Gisone	4.00	Review CAD and USD batch numbers and summarize;
31-Jan-2020	Kekeli Semavor	3.50	Locating Customer Credit Agreements and Scanning them for respective folders on server;
31-Jan-2020	Nicole Ormond	1.50	Correspondance with various gas station suppliers, approval of orders, review invoices and submit for payment, etc.;
31-Jan-2020	Peter Naumis	1.25	DIP reads, tracking, inventory order, A/R collections;
31-Jan-2020	Stephanie Burrowes	0.80	Transaction Detail. Attend to transfer detail. Attend to AR and approving wires. Prepare A/R letter for London Line location;
31-Jan-2020	Stephen Cherniak	1.00	Organize staff attendance at Windsor trucking location. Calls and emails from C. Mazur and A. Consoli;
31-Jan-2020	Susan Rickards	0.50	Prepare and compile letters and cheques to vendors;
31-Jan-2020	William Doma	1.00	Granting data room access, answering questions, and creating NDAs;
31-Jan-20	Sherri Murphy	0.30	Finalize schedules for cost analysis;
		<u>875.10</u>	

Attached is Exhibit "5"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Mar-20	908593 ONTARIO LIMITED, et al	CINV0462171-E

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of February 1, 2020 to February 29, 2020:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	6.00	\$ 510.00	\$ 3,060.00
C. Mazur	23.80	510.00	12,138.00
S. Cherniak	0.50	510.00	255.00
V. Siciliano	1.75	510.00	892.50
Vice President			
A. Consoli	85.70	425.00	36,422.50
M. Murray	0.30	425.00	127.50
P. Naumis	15.50	425.00	6,587.50
Senior Manager			
D. Griffiths	3.50	425.00	1,487.50
Manager			
A. Boettger	81.10	350.00	28,385.00
E. Dewick	2.00	350.00	700.00
R. Duwyn	2.60	350.00	910.00
S. Burrowes	15.50	350.00	5,425.00
S. Lopatina	0.20	350.00	70.00
Staff			
C. Casco	53.50	150.00	8,025.00
D. Tell	0.50	275.00	137.50
F. Gisone	3.00	275.00	825.00
G. Harper	7.20	250.00	1,800.00
K. Semavor	116.00	150.00	17,400.00

N. Jahja	1.80	250.00	450.00
N. Ormond	20.50	275.00	5,637.50
R. Bartolini	5.00	150.00	750.00
S. Murphy	17.30	150.00	2,595.00
S. Rickards	22.10	150.00	3,315.00
T. Montesano	1.00	150.00	150.00
V. Flis	1.30	150.00	195.00
W. Doma	41.00	250.00	10,250.00
W. Ge	3.00	275.00	825.00
	<u>531.65</u>		<u>\$ 148,815.50</u>
HST on BDO Fees			19,346.02
Total Fees			\$ 168,161.52
 Disbursements			
Travel/Mileage Expenses			\$ 112.17
HST on travel/mileage expenses			14.58
Courier/Postage Fees			53.99
HST on courier/postage fees			7.02
Accommodation Fees			25.08
HST on accommodation fees			3.26
Total Disbursements			<u>\$ 216.10</u>
 Total Invoice			 <u>\$ 168,377.62</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
2-Feb-20	Adam Boettger	3.20	Prepare detailed listing of amounts owing for customers; Prepare tracking summary of Shell Sarnia operations for December 2019; Assemble November 2019 HST return package; Assemble December 2019 HST return package;
3-Feb-20	Adam Boettger	2.00	Prepare HST return package for December 2019; Discussion of R&D; Discussion with Tilbury subcontractor on changes to staffing; Correspondence with bookkeeper regarding customer pricing; Discuss fuel pricing at Tilbury location;
3-Feb-20	Angelo Consoli	4.80	Calls/e-mail correspondence with customers regarding outstanding balances, rebate claims, etc.; Discussions with Eagle staff regarding pricing, inventory supply, etc.; Correspondence with various parties regarding Sale Process; Review R&D and discussions regarding same; Review draft correspondence to mortgagors; Review and approval of supplier payments; Review debtor computer regarding rebate and customer related information and follow up with the Bank regarding requested information; Correspondence regarding inventory; Correspondence with Canada Post regarding extension of re-direction;
3-Feb-20	Angelo Consoli	0.80	Correspondence with House Account customers regarding account reconciliations, payment of account;
3-Feb-20	Chris Mazur	0.40	A/R and Atradius updates;
3-Feb-20	Francesco Gisone	3.00	Review CAD and USD batch numbers and summarize;
3-Feb-20	Glenn Harper	0.10	Discussion with vendor regarding retrieval of propane cage and remaining tanks;
3-Feb-20	Glenn Harper	1.00	A/R collection activity;
3-Feb-20	Kekeli Semavor	4.50	Locating Customer files/credit agreements and scanning them to firm server;
3-Feb-20	Nerina Jahja	0.30	Enter WEPPA Claims;
3-Feb-20	Peter Naumis	0.75	DIP reads, inventory tracking, fuel orders, correspondence with operators;
3-Feb-20	Stephanie Burrowes	1.00	Transaction Detail.
3-Feb-20	Susan Rickards	0.40	Cheques to vendors;
3-Feb-20	William Doma	2.50	Responding to incoming calls, answering questions, updating the buyers list, creating NDAs, managing the VDR;
4-Feb-20	Adam Boettger	4.00	Review customer pricing information of customer and provide instructions to bookkeeper on future pricing; Prepare cheque requisition for manual cheques and source deductions; Update R&D as at December 31, 2019; Discussion of operating margin and HST assumptions to update in profit and loss statement;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
4-Feb-20	Angelo Consoli	4.50	Correspondence with Eagle staff regarding payroll, T4's, fuel pricing, repairs, etc.; Review and approval of supplier invoices; Correspondence with supplier regarding services; Correspondence with Counsel regarding LS requests on Eagle data, e-mails, etc.; Correspondence with various customers regarding outstanding accounts; Review Fleet A/R listing vis a vis BMO account PAD'ing and discussions regarding same;
4-Feb-20	Brad Newton	1.50	Review of and discussions regarding R&D and operating calculations and presentation; Review of BMO accounts for A/R collection reconciliation and calculating amounts owing for weeks of Sept 15 and 22;
4-Feb-20	Chris Mazur	0.20	Various emails, Atradius;
4-Feb-20	Glenn Harper	0.30	Call with IT on mirroring of Company owned PC's;
4-Feb-20	Glenn Harper	0.30	A/R collection update conference call;
4-Feb-20	Kekeli Semavor	3.50	Locating Customer files/credit agreements and scanning them to firm server;
4-Feb-20	Nicole Ormond	1.00	Review Imperial Tobacco invoices;
4-Feb-20	Stephanie Burrowes	0.80	Transaction Detail. Review a/r batches.
4-Feb-20	Wendy Ge	2.50	Reconcile invoices with excel summary; revise excel summary with missing invoice info, etc.;
4-Feb-20	Wendy Ge	0.50	Send out emails with outstanding invoices;
4-Feb-20	William Doma	1.50	Responding to incoming calls, answering questions, updating the buyers list, creating NDAs, managing the Virtual Data Room ("VDR");
5-Feb-20	Adam Boettger	5.00	Review Parkland invoices and draft notices to identify quantum of fuel litres purchased; Prepare estimate of average fuel selling price by location by month; Prepare gross margin analysis and update expense allocation assumptions in operating statement as at December 31, 2019; Updated R&D and P&L as at December 31, 2019; Modify assumptions on P&L concerning inclusive HST; Call from CRA to inquire about Menchie's records; Request repair and maintenance service at Tilbury location for gas pumps; Provide instructions to EFS customer concerning wire payment to BDO; Reconcile fuel purchase tracking schedule to analysis provided by diesel fuel supplier;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
5-Feb-20	Angelo Consoli	4.50	Correspondence with bookkeeper regarding CRA audit, bank statements, customer rebate schedules, etc.; Review and discussions with team regarding operating results, ongoing supplier invoices/reconciliations, t-chek/com-data deposits, etc.; Review and discussions regarding supplier reconciliation data and correspondence with supplier regarding same; Correspondence with various fleet card customers; Review documentation on Simran's computers regarding customer matters, leases, etc.; Correspondence with supplier regarding repair service call; Review and approval of supplier invoices; Correspondence with CSR regarding customer contact information; Correspondence with Richmond Services regarding site attendance; Review and correspondence with Glyn regarding Tilbury A/R list and collection of accounts; Review T-chek data provided by Counsel and provide comments thereon; Correspondence with Glyn regarding mail re-direct extension attendance at post office; Discussions regarding status of customer calls/efforts;
5-Feb-20	Angelo Consoli	0.80	Review House accounts and follow up with customers regarding outstanding accounts/reconciliation;
5-Feb-20	Brad Newton	0.50	Follow up on assigned A/R and conference call with group to discuss progress and next steps;
5-Feb-20	Chris Mazur	0.40	Attend regarding status of sale process, cost allocation;
5-Feb-20	Glenn Harper	0.80	Discussion with vendor and update to Angelo Consoli; Discussion with SIR Solutions; update with Angelo Consoli;
5-Feb-20	Glenn Harper	1.10	Attend to A/R related items; Email management and address issues regarding GSuite access;
5-Feb-20	Kekeli Semavor	3.00	Reconciling Returned Direct Deposits with /AR Spreadsheet to determine paid and outstanding invoices;
5-Feb-20	Kekeli Semavor	1.00	Compile and preparing invoices for processing of payment;
5-Feb-20	Nicole Ormond	1.50	Payroll, cheques;
5-Feb-20	Robyn Duwyn	0.70	A/R collection update call. email to customers regarding update on reconciliation;
5-Feb-20	Stephanie Burrowes	1.00	Transaction detail. Response regarding accounts. Email regarding a/r collections.
5-Feb-20	Susan Rickards	0.20	Payroll cheques;
5-Feb-20	Tony Montesano	0.20	Return call received from CRA regarding outstanding HST filings; discussed same with A. Boettger;
5-Feb-20	William Doma	2.50	Responding to incoming calls, answering questions, updating the buyers list, creating NDAs, managing the VDR;
6-Feb-20	Adam Boettger	7.00	Phone call to discuss T-Chek and Comdata transaction records; Review Parkland reports on fuel litre purchases by location; Update R&D and operating statement as at December 31, 2019; Send inquiry to Parkland/Pioneer for assistance in locating the application of credits to Receiver's account;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
6-Feb-20	Angelo Consoli	5.50	Conference call with Counsel, LS, GT regarding customers, t-chek report, etc.; Correspondence with Counsel regarding Atradius submissions, correspondence, etc. and review documentation and prepare summary regarding same; Correspondence with Eagle staff regarding WEPPA, T4's, site repairs/service; Correspondence with Counsel regarding lender queries; Correspondence with Parkland regarding account reconciliation, documentation and review same; Correspondence with CSR rep regarding Express Codes, customer contact information; Correspondence with Counsel regarding records; Draft letter to CRA to accompany T4's; Review and approval of supplier invoices; Correspondence with supplier regarding cancellation of service;
6-Feb-20	Glenn Harper	0.60	Discussion regarding customer agreements and related A/R items; Attend to A/R;
6-Feb-20	Kekeli Semavor	1.00	Compile and preparing invoices for processing of payment;
6-Feb-20	Kekeli Semavor	6.50	Reconciling PAD with A/R spreadsheet to determine paid and outstanding invoices;
6-Feb-20	Nicole Ormond	2.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
6-Feb-20	Peter Naumis	0.50	DIP reads, tracking, fuel order;
6-Feb-20	Robyn Duwyn	1.20	A/R collection efforts;
6-Feb-20	Susan Rickards	1.00	Cheques to vendors;
6-Feb-20	William Doma	1.00	Responding to incoming calls, answering questions, updating the buyers list, creating NDAs, managing the VDR;
7-Feb-20	Adam Boettger	9.00	Prepare monthly WSIB returns for October 2019 through December 2019; Update weekly payroll tracking document; Prepare WSIB 2019 Annual Reconciliation form; Review transaction detail provided by Parkland on fuel purchases to verify all fuel purchases were accounted for in R&D; Updated R&D and operating statement as at December 31, 2019;
7-Feb-20	Angelo Consoli	0.70	Correspondence to/from House account customers regarding outstanding accounts and reconciliation/payment thereof;
7-Feb-20	Angelo Consoli	6.00	Correspondence with Eagle staff regarding customer accounts, billings, t-chek, express codes, fuel pricing, OLG terminals, etc.; Review and discussions regarding operating results, supplier account reconciliations, etc.; Correspondence with creditor regarding pre-receivership amounts; Follow up e-mails / calls to Fleet customer accounts; Summary to LS / GT regarding T-chek, and customer queries; Review and approval of supplier invoices; Follow up correspondence with London Life regarding queries on insurance policies, CSV;
7-Feb-20	Chris Mazur	0.40	Various e-mails, review and discussions regarding R&D's;
7-Feb-20	Kekeli Semavor	1.00	Updating weekly sales report;
7-Feb-20	Kekeli Semavor	6.50	Reconciling PAD with AR spreadsheet to determine paid and outstanding;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
7-Feb-20	Nerina Jahja	0.40	Enter WEPPA Claims;
7-Feb-20	Nicole Ormond	3.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
7-Feb-20	Peter Naumis	0.50	DIPS, tracking, fuel order, correspondence with Parkland and Amco;
7-Feb-20	Stephanie Burrowes	1.00	Transaction Summary, PAD details, PAD summary, Returns.
7-Feb-20	William Doma	1.00	Responding to incoming calls, answering questions, updating the buyers list, creating NDAs, managing the VDR;
9-Feb-20	Adam Boettger	3.50	Prepare WSIB mailing packages for October 2019 to January 2020 returns; Prepare cover letter for WSIB submission; Prepare cover letter for EHT submission; Prepare calculations of EHT monthly installments owing for October 2019 to January 2020; Review supplier invoices and submit for payment; Review and respond to emails from Bloomfield Receiver; Upload documents to creditor site; Review fuel sales price at Tilbury Esso and request contractor adjust price;
10-Feb-20	Adam Boettger	5.50	Summarize deposits by site bank accounts from direct deposit, cash and cheques for recording in Ascend; Instructions to team member on preparing deposit information forms; Contact vendor to advise of equipment breakdown and request service call; Discussion with Store Manager on pending tobacco order; Notify vendor of required change to invoice; Prepare monthly QST Returns for October 2019 to December 2019 for submission; Team meeting to discuss R&D and status update; Review outstanding vendor invoices and forward for payment processing;
10-Feb-20	Angelo Consoli	4.80	Review and discussions regarding operating results by location and meeting to discuss same; Review and updates to cost allocations; Review and approval of supplier invoices and account reconciliations; Review WSIB/EHT returns; Review and correspondence with Counsel regarding Atradius submissions; Follow up with customers regarding outstanding accounts; Correspondence with Counsel regarding company computer records;
10-Feb-20	Brad Newton	0.30	Discuss next steps to follow up on non-responses from customers on reconciling accounts;
10-Feb-20	Chris Mazur	0.90	Attend regarding operating results and allocation, collection proposals, telephone discussion with IC regarding collection proposals;
10-Feb-20	Kekeli Semavor	2.00	Preparing Deposit forms;
10-Feb-20	Kekeli Semavor	3.00	Updating Sales tracking for Tilbury, 402 and XTR;
10-Feb-20	Kekeli Semavor	3.00	Reconciling PAD with A/R spreadsheet to determine paid and outstanding invoices;
10-Feb-20	Nicole Ormond	2.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
10-Feb-20	Peter Naumis	0.25	Dip reads, inventory tracking;

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10-Feb-20	Stephanie Burrowes	1.10	Transaction Detail. Update A/R. Telephone call with Parveen from Dhruv Trucking to discuss a/r. Emailed as well. Draft email for a/r collections.
10-Feb-20	Vince Siciliano	1.00	Follow up on A/R collection calls;
10-Feb-20	William Doma	2.00	Replying to emails, voicemails, creating NDAs, updating buyers list;
11-Feb-20	Adam Boettger	4.00	Review calculation of Provincial Road reconciliation; Send inquiry to Parkland on unapplied credit card sales applicable to either BDO or MNP; Send inquiry to Parkland for assistance in identifying supporting documents for specific semi-monthly charges; Follow-up with Sarnia store manager on outstanding shift reports; Coordinate remittances between Receivers for applicable funds with Bloomfield Receiver (Spergel);
11-Feb-20	Angelo Consoli	4.50	Calls / e-mails to EFS customers regarding outstanding accounts, rebate claims, etc.; Review and updates to Counsel regarding Atradius; Review and discussions with staff regarding customer agreements, Sept 22 EFS invoicing analysis, etc.; Correspondence with Eagle staff regarding payroll, supplier repairs, Tilbury customer accounts, etc.; Call with Counsel regarding various estate matters; Review and approval of supplier invoices and account reconciliations; Review TSSA notice;
11-Feb-20	Angelo Consoli	0.50	Review and correspondence with Spergel regarding various supplier account reconciliations, House Account customers; Correspondence regarding Bloomfield operating results;
11-Feb-20	Brad Newton	0.50	Review of status of A/R responses and discuss follow up email to send to various customers;
11-Feb-20	Chris Mazur	1.80	Attend regarding A/R, review and discussions regarding cost allocation. Telephone discussion with IC regarding Pilot matter, case settlement conference. Telephone discussion with A/R collection agents;
11-Feb-20	Kekeli Semavor	1.00	Preparing Snapshot of AR spreadsheet;
11-Feb-20	Kekeli Semavor	4.00	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
11-Feb-20	Kekeli Semavor	2.50	Updating A/R spreadsheet with Atradius Case ID's;
11-Feb-20	Nicole Ormond	1.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
11-Feb-20	Peter Naumis	0.25	DIP reads and inventory tracking;
11-Feb-20	Stephanie Burrowes	1.90	Transaction detail. Follow up emails to particular a/r customers regarding their accounts. Telephone conversation with a/r customers regarding their accounts.
11-Feb-20	Stephen Cherniak	0.20	call from interested party. Direct to Corporate Finance;
11-Feb-20	Susan Rickards	1.50	Cheques to vendors;
11-Feb-20	William Doma	1.25	Discussions with potential purchasers, updating buyers lists, creating NDAs;

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12-Feb-20	Adam Boettger	4.40	Review deposit information forms and forward to staff; Call with Employer Health Tax to inquire about associated employer schedule filed in 2018; Communication with EFS customer concerning payment of balance; Prepare summary schedule of EFS customers outstanding balances; Team discussion of updated AR tracking schedule; Team discussion of preparing schedule to split pre-receivership and post-receivership invoices; Prepare cheque requisition to remit amounts to Bloomfield receiver and draft cover letter to accompany cheque for same;
12-Feb-20	Angelo Consoli	0.20	Correspondence with KSV regarding historical site results and follow up with site manager;
12-Feb-20	Angelo Consoli	6.00	Correspondence with various customers regarding outstanding accounts; discussions regarding Atradius account submissions; Review and approval of supplier invoices; Correspondence with Eagle Staff regarding inventory, site repairs, account reconciliations, etc.; Correspondence with fuel supplier regarding invoice payment; Review KSV motion application; Meeting to discuss A/R collection efforts, operating results, etc.;
12-Feb-20	Brad Newton	0.80	Meeting to discuss outstanding issues, A/R collections, A/R insurance claims, offers for collection of A/R portfolio, reporting to CIBC, related party receivables;
12-Feb-20	Carla Casco	4.00	Prepared deposits, set up payable and print cheques, other banking tasks;
12-Feb-20	Chris Mazur	1.60	Draft CIBC report, telephone discussion with A/R collection agents, meeting with resources regarding file status/progress;
12-Feb-20	Glenn Harper	0.50	Attend to inquiry from vendors; update to Angelo Consoli;
12-Feb-20	Kekeli Semavor	1.50	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
12-Feb-20	Kekeli Semavor	6.00	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
12-Feb-20	Nicole Ormond	2.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
12-Feb-20	Peter Naumis	0.25	Order tracking, DIP reads, Amco correspondence;
12-Feb-20	Robyn Duwyn	0.70	A/R collection efforts;
12-Feb-20	Stephanie Burrowes	0.50	Transaction detail.
12-Feb-20	Stephen Cherniak	0.20	Call with Consoli regarding Menchie's;
12-Feb-20	Susan Rickards	0.20	Cheque to vendors;
12-Feb-20	Vanessa Flis	0.20	Prepared, entered and sent wire transfer to Amco Petroleum;
12-Feb-20	William Doma	1.00	Updating buyers list, creating NDAs, answering emails and incoming phone calls;

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13-Feb-20	Adam Boettger	6.30	Trace debit sales to bank statement activity; Trace cash sales to bank statement activity; Trace Sarnia debit and credit sales to bank statement activity by calculating credit fees implicit in settlement advice; Request copies of settlement advice relating to deposits from Shell; Review invoices received in mail and notifications on outstanding amounts received via email; Request copies of January 2020 banking activity from Libro; Review Libro bank statement and agree deposits from T-Chek and Comdata to supporting documentation;
13-Feb-20	Angelo Consoli	0.60	Correspondence with KSV regarding information requests, financial information; Review files and provide same;
13-Feb-20	Angelo Consoli	3.50	Review and discussions regarding Atradius submissions; Review and approval of supplier invoices; Correspondence with Counsel regarding lender queries on cost allocations; Review notification regarding Insurance renewal on 2097 London Line; Correspondence with customer regarding outstanding account, request for supporting documentation and correspondence with Tilbury staff to source and provide same;
13-Feb-20	Chris Mazur	0.90	Attend regarding KSV motion material, review First Ontario Counsel's letter, telephone discussion with IC regarding response, call with CGC regarding collection proposals;
13-Feb-20	Glenn Harper	0.30	Email-related items regarding Go Daddy account; update to Angelo Consoli;
13-Feb-20	Kekeli Semavor	7.50	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
13-Feb-20	Nerina Jahja	1.10	Enter Weppa claims and respond to employee questions;
13-Feb-20	Nicole Ormond	2.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
13-Feb-20	Peter Naumis	0.50	DIP reads, inventory tracking, etc. Correspondence from insurer;
13-Feb-20	Stephanie Burrowes	0.60	Transaction detail. Update a/r and response to Rockwell.
13-Feb-20	Susan Rickards	3.00	Pull customer contracts;
13-Feb-20	Vince Siciliano	0.75	Follow up on A/R collection calls;
13-Feb-20	William Doma	4.00	Updating buyers list, creating NDAs, answering emails and incoming phone calls. Emailing all contacts on buyers list for follow-ups regarding where they are within the process;
14-Feb-20	Adam Boettger	3.10	Call with vendor regarding service at XTR location; Review email from Pioneer/Parkland advising of emails not sent to bdoeagle@bdo.ca account; Team meeting to discuss accounts receivable collections; Reconcile EFS receivables summary page to detailed listing; Prepare summary of EFS receivables subject to potential additional PAD charges;

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14-Feb-20	Angelo Consoli	3.50	Meeting to discuss A/R balances, collection efforts, outstanding balances, etc.; Correspondence with Counsel regarding Atradius and discussions with staff regarding same; Review and approval of supplier invoices; Follow up with SIR regarding website services; Call with customer regarding payment terms for outstanding account;
14-Feb-20	Carla Casco	2.50	Set up payable and print cheques, print bank statements and other banking tasks;
14-Feb-20	Chris Mazur	0.90	Attend regarding A/R collections process Updates to CIBC report;
14-Feb-20	Ethan Dewick	1.00	Meeting and strategy for buyers;
14-Feb-20	Glenn Harper	1.00	Address web portal issue; Discussion with SIR Solutions; Discussion of same with Eagle bookkeeper;
14-Feb-20	Kekeli Semavor	4.00	Reconciling PAD with AR spreadsheet to determine paid and outstanding;
14-Feb-20	Kekeli Semavor	1.50	Preparing Cheque requisitions and deposits;
14-Feb-20	Kekeli Semavor	2.00	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
14-Feb-20	Peter Naumis	0.50	DIP reads, inventory tracking, fuel order re: Parkland, payment;
14-Feb-20	Susan Rickards	2.00	Cheques to vendors;
15-Feb-20	Chris Mazur	0.90	Updates to report to CIBC;
17-Feb-20	Chris Mazur	3.30	Updates to CIBC report; Emails to and from Counsel;
17-Feb-20	Peter Naumis	0.25	DIP reads, inventory tracking;
17-Feb-20	William Doma	1.50	Updating buyers list, creating NDAs, answering emails and incoming phone calls;
18-Feb-20	Adam Boettger	5.00	Review deposit received and agree to support; Prepare deposit information form for same; Trace debit and credit sales to supporting documents provided by Eagle Controller and estimate implicit merchant fees; Prepare sample of billing packages for A/R collection agency proposals; Prepare back-up information support for daily debit deposits; Prepare January 2020 EFS AR schedule for HST reporting purposes;
18-Feb-20	Angelo Consoli	5.50	Correspondence regarding customer account collections; Correspondence with supplier regarding outstanding invoices; Correspondence with customer regarding account collections; Call with Counsel regarding Atradius, A/R collection efforts, rebates, etc.; Updates to Atradius submission schedule; review and response to London Life regarding applications for cash surrender value; Correspondence with Eagle staff regarding payroll, suppliers, SIR system, etc.; Review and comments on Bank update and updates to related schedules; Correspondence with insurance broker; Call from / to CRA regarding HST filings; Review and approval of supplier invoices;
18-Feb-20	Carla Casco	5.00	Set up payable, print cheques, wire, reconcile bank statements;

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18-Feb-20	Chris Mazur	2.50	Review and updates to CIBC report, finalize and circulate; A/R proposal collection letters; Call with IC regarding A/R collections. Rebate claims, prep package to collection agents;
18-Feb-20	Glenn Harper	1.00	Correspond to SIR Solutions to address portal issue; Discussion with Eagle bookkeeper; A/R related collections;
18-Feb-20	Kekeli Semavor	1.50	Preparing Cheque Requisitions and Deposit forms;
18-Feb-20	Kekeli Semavor	4.00	Updating AR spreadsheet with PAD amounts;
18-Feb-20	Kekeli Semavor	2.00	Updating sales Tracking for 402, Tilbury and XTR;
18-Feb-20	Peter Naumis	1.75	Daily DIP reads, inventory tracking, review for order. Continued A/R collection calls and correspondence/discussions with customers;
18-Feb-20	Sherri Murphy	1.00	Compile schedules for cost analysis;
18-Feb-20	Stephanie Burrowes	1.90	Update transaction detail. A/R collections. PAD returns. response to Hanjra Haulers. Responded to Manpreet from Gigg. Gather information for certain A/R accounts and send to counsel to issue demand letter;
18-Feb-20	William Doma	2.00	Answering calls, emails, communicating with Counsel and maintaining the VDR;
19-Feb-20	Adam Boettger	8.20	Prepare January 2020 HST return calculations; Address issue concerning improper Core Mark store purchase order; Phone call with utility provider to discuss arrears invoices; Review PAD History and compare to listing of outstanding invoices for the week ended September 15, 2019 to identify common customers; Review deposit information slips and cheque requisitions;
19-Feb-20	Angelo Consoli	1.10	Correspondence with CSR regarding collection calls; Correspondence and review regarding supplier invoices; Review Correspondence from London Life; Correspondence regarding SIR password re-set; Review and comment on memo to collection agents regarding A/R; Review and discussions regarding review of Sept 15 customer invoices; Correspondence with customer regarding collection of accounts; Correspondence with Counsel regarding Atradius;
19-Feb-20	Carla Casco	6.00	Set up payables print cheques, reconcile bank statements;
19-Feb-20	Chris Mazur	0.70	Email to and from CIBC; Attend regarding A/R collection proposal letters;
19-Feb-20	Kekeli Semavor	2.00	Updating sales Tracking for 402, Tilbury and XTR;
19-Feb-20	Kekeli Semavor	1.00	Preparing Cheque Requisitions and Deposit forms;
19-Feb-20	Kekeli Semavor	4.50	Updating AR spreadsheet with PAD amounts;
19-Feb-20	Nicole Ormond	1.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
19-Feb-20	Stephanie Burrowes	2.00	Transaction detail. Attend to banking details of A/R review documentation sent by Fulger. Email to Brad and Counsel regarding same;
19-Feb-20	Susan Rickards	3.00	Amend documents for Chris; Cheques to vendors; Review files for customer contracts;

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19-Feb-20	Tony Montesano	0.30	Correspond with creditor regarding status of account; scan copy of Receivership Order to same;
19-Feb-20	William Doma	1.00	Answering calls, emails, communicating with Counsel and maintaining the VDR;
20-Feb-20	Adam Boettger	4.80	Review customer balance and cheque remittance; Update payroll tracking document; Prepare Master A/R list to send with A/R collection RFP Packages; Assemble and send AR RFP Packages; Draft letter to Ministry of Finance regarding EHT;
20-Feb-20	Angelo Consoli	0.30	Correspondence with Shell Canada rep regarding site, sale process, etc.; Forward information to KSV; Correspondence regarding information request on financial results and provide company accountant contact;
20-Feb-20	Angelo Consoli	0.50	Review and correspondence regarding supplier invoices; Correspondence regarding contact with prospective purchaser; Customer correspondence;
20-Feb-20	Brad Newton	0.40	Review of information from Fulger Transport regarding alleged loans and forward to Counsel to discuss;
20-Feb-20	Carla Casco	7.50	Reconcile bank statements;
20-Feb-20	Kekeli Semavor	7.50	Review Eagle records for customer credit agreements and preparing them in a folder to be sent to Lawyers;
20-Feb-20	Nicole Ormond	1.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
20-Feb-20	Sherri Murphy	3.50	Review schedules for cost analysis;
20-Feb-20	Stephanie Burrowes	1.00	Update transaction detail. Response to Counsel regarding A/R collections. Attend to A/R;
20-Feb-20	Susan Rickards	1.50	Letters etc., Cheques to vendors;
20-Feb-20	Susan Rickards	2.00	Review files for contracts;
20-Feb-20	Vanessa Flis	0.30	Prepared, entered and completed fuel purchase wire for Parkland;
20-Feb-20	William Doma	1.00	Answering calls, emails, communicating with Counsel and maintaining the VDR;
21-Feb-20	Adam Boettger	6.10	Gather support and prepare entries for bank reconciliation entries; Prepare payment for Shell Sarnia gift card invoices; Prepare manual payroll cheques for period Feb 1-15, 2020; Team discussion of HST returns to be filed; Filing of HST returns; Phone call to CRA to discuss HST examination of Shell Sarnia accounts; Provide revised fuel pricing to Tilbury, 402 and XTR locations; Assist Technician in reconciling bank accounts;
21-Feb-20	Angelo Consoli	3.70	Call with Counsel regarding various estate matters; Call with the Bank and Counsel regarding A/R, rebate claims, etc.; Review and approval of supplier invoices; Review and discussions regarding HST filings; Review and discussions regarding query of debtors; Review supplier notices; Review correspondence from ADP and follow up with Glyn;

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21-Feb-20	Brad Newton	1.00	Conference call with Counsel and follow up call with Bank and their Counsel regarding status of A/R collections, rebates and next steps to move collection efforts forward;
21-Feb-20	Carla Casco	7.50	Reconcile bank statements, set up payables and print cheques;
21-Feb-20	Chris Mazur	1.00	Call with CIBC; Call with IC regarding A/R; Collection process;
21-Feb-20	Kekeli Semavor	2.50	Preparing Cheque Requisitions and Deposit forms;
21-Feb-20	Peter Naumis	0.75	DIP's, tracking, inventory order. CRA correspondence re: reassessment of RC account for 214 company, potential affect on HST reassessment;
21-Feb-20	Sherri Murphy	1.00	Review schedules for cost analysis;
21-Feb-20	Sherri Murphy	1.00	Prepare schedules for cost analysis;
21-Feb-20	Stephanie Burrowes	1.00	Review and assist to reconciling bank statements for January. Update transaction detail;
21-Feb-20	William Doma	1.00	Answering calls, emails, communicating with the counsel and maintaining the VDR;
23-Feb-20	William Doma	1.00	Correspondence with prospective purchaser; managing access to VDR;
24-Feb-20	Angelo Consoli	4.00	Discussions and correspondence regarding customer collection calls; Review briefing documents and discussions regarding same; Review and discussions regarding queries from lenders on reporting results; Correspondence with SIR and Eagle staff regarding disruption in server and resolution of same; Correspondence with site managers regarding inventory, POS, reporting; Review and discussions regarding correspondence from lender regarding cost allocations; Correspondence with Counsel regarding Atradius submissions;
24-Feb-20	Brad Newton	1.00	Review of settlement documentation and discuss same with C Mazur and A Consoli;
24-Feb-20	Carla Casco	4.00	Set up payables, print cheques, prepare deposit and reconcile bank statements;
24-Feb-20	Chris Mazur	2.20	Review materials, preparation for settlement conference; Attend regarding A/R status; Review First Ontario's Counsel's letter regarding allocation;
24-Feb-20	Darren Griffiths	1.00	Communications with BDO corporate finance team regarding pending offer submission deadline and related logistics. Review CIBC settlement conference materials and discuss with Chris Mazur;
24-Feb-20	David Tell	0.50	Communications with site manager and issuing P/O to the Tilbury store;
24-Feb-20	Glenn Harper	0.20	Review status of GoDaddy and GSuite account status, advise with Angelo Consoli;
24-Feb-20	Nicole Ormond	1.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
24-Feb-20	Peter Naumis	2.75	DIP reads, tracking, etc. Continued collection calls, forwarding information, discussions with customers, etc.;

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24-Feb-20	Sherri Murphy	2.00	Review schedules for cost analysis;
24-Feb-20	Susan Rickards	1.00	Cheques to vendors;
24-Feb-20	William Doma	1.50	Correspondence with prospective purchaser; managing access to VDR;
25-Feb-20	Angelo Consoli	4.80	Discussions with staff regarding purchasing, supplier correspondence; Review and approval of supplier invoices; Follow up on call from CRA; Discussions regarding customer accounts and provide summary to staff assisting with collections regarding rebates, customer agreements, etc.; Correspondence with Counsel regarding customer response to demand letter and additional documentation requested; Calls to Gardiner Auctions regarding outstanding cheque; Correspondence with Eagle Staff regarding Tilbury repair quotes, payroll, customer house account, fuel pricing, etc.; Correspondence regarding settlement discussions, compile financial information requested, prepare summary and forward to Chris;
25-Feb-20	Angelo Consoli	0.50	Call with sales agent for KSV/Sarnia property and correspondence with KSV regarding same;
25-Feb-20	Carla Casco	5.00	Reconcile bank statements, set up payable and prepare wire, other banking tasks;
25-Feb-20	Chris Mazur	3.20	Attend Settlement meetings; Telephone discussion with IC regarding First Ontario Counsel's letter; A/R and Atradius progress;
25-Feb-20	Kekeli Semavor	1.50	Preparing Customer list to be sent to customer service representative for follow up on A/R outstanding;
25-Feb-20	Kekeli Semavor	2.00	Preparing A/R outstanding list on specific accounts with similar contact information;
25-Feb-20	Peter Naumis	2.00	DIP reads, inventory tracking, fuel order. Correspondence with Parkland regarding order, delivery timing, ullage reports, etc. Continued collection calls and discussions with customers. Discussions with Angelo Consoli regarding issues encountered and position of certain customers;
25-Feb-20	Sherri Murphy	1.50	Compile schedules for cost analysis;
25-Feb-20	Susan Rickards	1.00	Cheques to vendors;
25-Feb-20	Tony Montesano	0.20	Corresponded with Cogeco regarding outstanding invoices; Request copy of same; received and forwarded to N. Ormond;
25-Feb-20	William Doma	1.25	Correspondence with prospective purchaser; managing access to VDR;
26-Feb-20	Angelo Consoli	3.80	Email from collection agent regarding queries on A/R and response regarding same; Correspondence regarding G&M queries; Review and approval of supplier invoices; Correspondence with vendor regarding pre-receivership account; Correspondence regarding SIR server; Discussions regarding documentation/support for accounts for Atradius; Customer collection calls, etc.;

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Date	Name	Hours	Comments
26-Feb-20	Carla Casco	5.00	Set up payable and print cheques, reconcile bank statements and other banking tasks;
26-Feb-20	Chris Mazur	0.50	Attend regarding KSV Sales process, sale of chattels/equipment; Attend regarding Globe and Mail query;
26-Feb-20	Kekeli Semavor	1.50	Updating Sales tracking spreadsheet for 402 and XTR;
26-Feb-20	Kekeli Semavor	1.50	Preparing cheque requisitions;
26-Feb-20	Kekeli Semavor	4.50	Additional Customer list to be sent to customer service representative for follow up on A/R Outstanding;
26-Feb-20	Nicole Ormond	2.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;
26-Feb-20	Peter Naumis	2.50	DIP reads, inventory tracking, correspondence with Parkland regarding order delivery and Ullage. Continued A/R collection attempts and discussions with customers. Correspondence from Counsel representing two customers regarding collections, respond;
26-Feb-20	Sherri Murphy	1.50	Review schedules for cost analysis;
26-Feb-20	Susan Rickards	4.00	Cheques to vendors; Contracts review;
26-Feb-20	William Doma	3.00	Correspondence with prospective purchaser; managing access to VDR;
27-Feb-20	Angelo Consoli	5.20	Various calls and correspondence with potential bidders regarding bid deadline, process and coordinate staff for potential site visits; Correspondence with CF regarding review of bid submitted, contact with prospective purchaser; Review draft letter to Atradius and provide comments to Counsel; Correspondence with Eagle Staff regarding fuel pricing, site repairs, etc.; Call with CRA regarding attendance for payroll audit; Follow up with GFS regarding outstanding account; Review and approval of supplier invoices; Correspondence with insurer regarding change form and status of policy cost allocation; Correspondence with Bloomfield site manager regarding fuel purchasing, customers; Correspondence with staff and customer service rep regarding customer calls; Call with collection agency regarding queries on A/R;
27-Feb-20	Angelo Consoli	0.50	Correspondence with CRA auditor regarding attendance for payroll and HST audit and correspondence with Tilbury accounting staff regarding preparation for same;
27-Feb-20	Carla Casco	2.50	Various banking tasks;
27-Feb-20	Chris Mazur	0.80	Attend regarding A/R collections, call with Collection group;
27-Feb-20	Kekeli Semavor	3.00	Preparing Customer list with Summary on their accounts to be sent to customer service representative for follow up on A/R Outstanding;
27-Feb-20	Kekeli Semavor	2.00	Updating Sales tracking spreadsheet for Tilbury; Prepare Deposit;
27-Feb-20	Kekeli Semavor	2.50	Preparing Customer Folders with agreements and invoices to submit to Counsel;
27-Feb-20	Nicole Ormond	1.00	Review and correspondence on supplier invoices; reconcile outstanding payables; submission of invoices for payments;

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27-Feb-20	Peter Naumis	1.50	DIP reads, inventory tracking, inventory order. Review recent past orders, reconcile deliveries and pricing, query to Parkland. Continued A/R collection calls. Follow up with Tasmia Transport, investigate for physical address, contact information, etc. Call various phone numbers, talk with Ammar, discuss outstanding balances. Tasmia disputing;
27-Feb-20	Sherri Murphy	1.00	Further review of schedules for cost analysis;
27-Feb-20	Stephanie Burrowes	1.00	Update transaction detail;
27-Feb-20	Vanessa Flis	0.20	Prepared, entered and completed fuel wires;
27-Feb-20	William Doma	5.00	Correspondence with prospective purchaser; managing access to VDR;
28-Feb-20	Angelo Consoli	0.80	Call with KSV and JLL regarding Sarnia Shell sale process, next steps; Correspondence regarding same with Counsel;
28-Feb-20	Angelo Consoli	3.80	Review and discussions regarding Atradius submissions and proposed letter thereto; Correspondence regarding bid submissions, deposits, sale process, etc.; Review and approval of supplier invoices; Correspondence with Eagle staff regarding volumes, pricing, equipment, etc.; Calculate and correspondence to MNP regarding accounting staff cost allocation; Query to accountant regarding financial statements;
28-Feb-20	Carla Casco	4.50	Set up payable, print cheques and reconcile bank statements;
28-Feb-20	Chris Mazur	1.20	Attend regarding Offers received, telephone discussion with resources, review offers;
28-Feb-20	Darren Griffiths	2.50	Communications with BDO corporate finance team regarding pending offer submission deadline. Related conference call to discuss status of offers and related logistics. Address prospective purchaser inquiries. Review of offers received and address status of deposits. Related internal communications;
28-Feb-20	Ethan Dewick	1.00	Phone call with potential purchaser re: bid;
28-Feb-20	Kekeli Semavor	2.00	Preparing Deposit Forms, 402 & XTR Accounts;
28-Feb-20	Kekeli Semavor	5.50	Preparing Customer Folders with agreements and invoices to submit to Counsel;
28-Feb-20	Melanie Murray	0.30	Email/telephone call regarding possible site visit; Meet with prospective purchaser to receive deposit; scan copy to AC, CM, etc.; store in safe;
28-Feb-20	Peter Naumis	0.50	DIP reads, inventory tracking, fuel order. Discussions with Parkland regarding reconciliation of prior premium fuel orders;
28-Feb-20	Rose Bartolini	5.00	Scan and email Eagle fleet Card agreements for reviewing;
28-Feb-20	Sherri Murphy	0.90	Review schedules for cost analysis;
28-Feb-20	Sherri Murphy	3.90	Finalize review schedules for cost analysis;
28-Feb-20	Stephanie Burrowes	0.70	Update transaction Detail. Assist with bank reconciliations for PAD CAD account;
28-Feb-20	Stephen Cherniak	0.10	Call from Gardner regarding Menchie's;
28-Feb-20	Susan Rickards	1.30	Cheques to vendors;
28-Feb-20	Svetlana Lopatina	0.20	Former employee inquiry;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2020 to February 29, 2020

Date	Name	Hours	Comments
28-Feb-20	Tony Montesano	0.30	Discussion regarding Parkland credits; Update credit card transactions;
28-Feb-20	Vanessa Flis	0.60	Prepared, posted and confirmed fuel purchase; reviewed fuel credits as per P. Naumis request;
28-Feb-20	William Doma	6.00	Review and correspondence with prospective purchaser; review bid, submissions and discussions with team re: bids received;
		<u>531.65</u>	

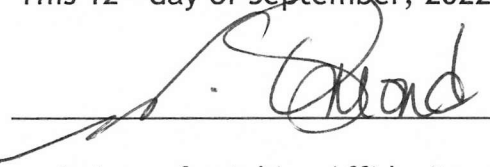
Attached is Exhibit "6"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Apr-20	908593 ONTARIO LIMITED, et al	CINV0462171-F

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of March 1, 2020 to March 31, 2020:

	Hours	Rate		Fees
Senior Vice President				
B. Newton	2.00	\$ 510.00	\$	1,020.00
C. Mazur	25.30	510.00		12,903.00
C. Lonergan	2.25	510.00		1,147.50
J. Parisi	0.70	510.00		357.00
S. Cherniak	1.20	510.00		612.00
Vice President				
A. Consoli	95.70	425.00		40,672.50
P. Naumis	13.60	425.00		5,780.00
Senior Manager				
D. Griffiths	20.60	425.00		8,755.00
Manager				
A. Boettger	86.30	350.00		30,205.00
R. Duwyn	1.00	350.00		350.00
S. Burrowes	15.90	350.00		5,565.00
S. Lopatina	0.30	350.00		105.00
Staff				
B. Chiasson	0.20	150.00		30.00
C. Casco	49.40	150.00		7,410.00
G. Harper	14.20	250.00		3,550.00
K. Semavor	151.50	150.00		22,725.00
N. Jahja	1.20	250.00		300.00
N. Ormond	10.30	275.00		2,832.50
R. Bartolini	18.00	150.00		2,700.00

S. Murphy	3.00	150.00	450.00
S. Rickards	5.60	150.00	840.00
T. Montesano	0.80	150.00	120.00
V. Flis	1.60	150.00	240.00
W. Doma	7.00	250.00	1,750.00
	<u>527.65</u>		<u>\$ 150,419.50</u>
HST on BDO Fees			19,554.54
Total Fees			\$ 169,974.04
Total Invoice			<u><u>\$ 169,974.04</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
1-Mar-20	Darren Griffiths	3.50	Detailed review of offers received in connection with BDO marketing of gas station properties, summarize same, and provide draft analysis/recommendation. Related review of appraisal reports and marketing activity. Update Counsel regarding offers received and request call to discuss next steps;
2-Mar-20	Angelo Consoli	0.30	Correspondence with prospective purchases regarding acquisition opportunity;
2-Mar-20	Angelo Consoli	4.50	Correspondence regarding sale process, review of bids and summary of same; call with Counsel to discuss same; review and approval of supplier invoices; correspondence with station site manager and Parkland regarding interac terminals; correspondence with bookkeeper regarding CRA audit request, preparation for planned attendance, etc.; correspondence with supplier regarding invoices;
2-Mar-20	Carla Casco	2.00	Various banking tasks;
2-Mar-20	Chris Mazur	2.30	Telephone discussion with A/R prospective purchaser; Attend regarding allocation issues, report on offers to CIBC; Attend regarding Atradius progress, A/R collections; Call with IC regarding offers, go forward, correspondence on Atradius claim;
2-Mar-20	Darren Griffiths	3.20	Conference call with Counsel to discuss offers received and next steps. Incorporate amendments to CIBC reporting email, summarizing offers received along with recommendation, and coordinate issue. Address prospective purchaser late offer inquiry. Related communications with BDO corporate finance team addressing communication protocol when contacted by new prospective purchasers. Address status of deposits in connection with offers received. Related internal communications;
2-Mar-20	Kekeli Semavor	4.00	Identify customers with outstanding receivables and prepare folders with corresponding invoices to be sent to Atradius for insurance claims;
2-Mar-20	Nicole Ormond	1.00	Review invoices and correspondence with vendors, submit for payment processing etc.;
2-Mar-20	Peter Naumis	0.25	DIP reads, order tracking, inventory tracking. correspondence with Parkland regarding scheduled delivery, timing, etc.;
2-Mar-20	Rose Bartolini	4.00	Scan and email Eagle fleet Card agreements for reviewing;
2-Mar-20	Stephanie Burrowes	1.60	Review A/R, update tracking. Respond to Rockwell and JJ. Follow up with Counsel regarding demand letters. Transaction detail;
2-Mar-20	Svetlana Lopatina	0.30	Creditor inquiry;
2-Mar-20	William Doma	2.00	Attend to review and correspondence regarding bid submissions, bidder enquiries relating to sale process; etc.;
3-Mar-20	Angelo Consoli	1.00	review CRA notice: 261; correspondence with CRA re: same, information request, etc.; correspondence with Tilbury accountant re: same and review info provided;
3-Mar-20	Angelo Consoli	4.00	Correspondence with CRA auditor regarding attendance at Tilbury site, queries, etc.; correspondence with various customers regarding outstanding accounts, re-send invoices, etc.; review and approval of supplier invoices; correspondence regarding Sale Process; follow up with Bidder regarding bid clarification; discussion with supplier regarding repair quote;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
3-Mar-20	Angelo Consoli	0.30	Correspondence with various prospective purchasers regarding interest in Sarnia property - direct to agent;
3-Mar-20	Carla Casco	1.50	Set up payable and print cheques. prepare deposits;
3-Mar-20	Darren Griffiths	2.50	Correspondence regarding offer acceptance and address next steps. Coordinate deposit of offer deposits. Call with prospective purchaser (and their accountant) regarding past submission deadline. Address level of prior interest with BDO corporate finance team. Address ownership of lands adjoining Tilbury gas station property with Counsel. Related review of appraisal reports and supply property particulars;
3-Mar-20	Kekeli Semavor	4.50	Identify customers with outstanding receivables and prepare folders with corresponding invoices to be sent to Atradius for insurance claims;
3-Mar-20	Nerina Jahja	0.40	Weppa submission and correspondence with employee;
3-Mar-20	Peter Naumis	0.50	DIP reads, inventory tracking, operator correspondence. Continued collection calls and discussions with New Malwa regarding receivable collection;
3-Mar-20	Rose Bartolini	4.00	Scan and email Eagle fleet Card agreements for reviewing;
3-Mar-20	Sherri Murphy	1.20	Compile schedules for cost analysis;
3-Mar-20	Stephanie Burrowes	1.50	Transaction detail. Reviewed Dhruv and JJ Transport AR and response to JJ;
3-Mar-20	Vanessa Flis	0.10	Update daily fuel price schedule;
3-Mar-20	William Doma	1.00	Attend to review and correspondence regarding bid submissions, bidder enquiries relating to sale process; etc.;
4-Mar-20	Angelo Consoli	4.80	Correspondence with various customers regarding outstanding accounts; correspondence with bidder regarding clarification of offer/bid submission; correspondence with interested parties regarding status of sale process; review and approval of supplier invoices; correspondence with the Bank regarding debts attributable to properties; correspondence with Tilbury accounting staff regarding customer invoices and customer accounts, supplier charges, adjacent property and correspondence with Counsel regarding same; review information requests and follow up on responses; correspondence with suppliers regarding quote repair, invoices and account statements; correspondence with station site manager regarding site repair; discussions regarding additional Atradius submissions;
4-Mar-20	Carla Casco	0.40	Set up payable and print cheques;
4-Mar-20	Carla Casco	1.00	Review supplier bills and other banking tasks;
4-Mar-20	Darren Griffiths	1.00	Call with Counsel to discuss properties adjacent to 3613 Queens Line, Tilbury. Related communications with Angelo Consoli and receive update regarding existing offers. Address status of data room with BDO corporate finance team. Further communications with accountant to prospective purchaser making extension request;
4-Mar-20	Glenn Harper	0.60	Review QuickBooks for Company fixed assets;
4-Mar-20	Kekeli Semavor	2.50	Identify customers with outstanding receivables and prepare folders with corresponding invoices to be sent to Atradius for insurance claims;
4-Mar-20	Kekeli Semavor	4.00	Identify customers with outstanding receivables and prepare folders with corresponding invoices to be sent to Atradius for insurance claims;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
4-Mar-20	Nicole Ormond	0.50	Review invoices and correspondence with vendors, submit for payment processing etc.;
4-Mar-20	Peter Naumis	1.00	DIPs, inventory tracking, inventory order, correspondence with Parkland. Correspondence from Amco Petroleum regarding diesel tank cover issues at 1670 London Line. Follow up and communication with station operator, assess issues, pictures, etc.;
4-Mar-20	Rose Bartolini	3.00	Scan and email Eagle fleet Card agreements for reviewing;
4-Mar-20	William Doma	1.00	Attend to review and correspondence regarding bid submissions, bidder enquiries relating to sale process; etc.;
5-Mar-20	Angelo Consoli	3.00	Correspondence with bidders regarding bid submission; correspondence with vendor regarding statement of account and outstanding invoices; correspondence with Eagle staff regarding customers pre-receivership invoices; calls with various customers regarding outstanding accounts;
5-Mar-20	Angelo Consoli	0.40	Review and correspondence with MNP regarding site supplier invoices; correspondence with Shell regarding fuel volumes and forward to agent;
5-Mar-20	Carla Casco	2.50	Set up payables and other banking tasks;
5-Mar-20	Darren Griffiths	0.50	Receive updates regarding existing offer negotiations. Receive further updates regarding mortgage holder on 1670 London Line. Discuss next steps;
5-Mar-20	Kekeli Semavor	2.50	Prepare Deposit slips for Tilbury, 402 and XTR;
5-Mar-20	Kekeli Semavor	5.00	Identify Customer Agreements and matching them up with respective invoices;
5-Mar-20	Nicole Ormond	1.00	Review invoices and correspondence with vendors, submit for payment processing etc.;
5-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;
5-Mar-20	Robyn Duwyn	0.40	A/R collection calls;
5-Mar-20	Rose Bartolini	0.50	Scan and email Eagle fleet Card agreements for reviewing;
5-Mar-20	Stephen Cherniak	0.20	Review of email string regarding Menchie's, respond;
6-Mar-20	Angelo Consoli	4.50	Call with Counsel to discuss bid submissions; draft update to the Bank and correspondence with the Bank regarding same; notification to Qualified Bidders; review and approval of supplier invoices; correspondence with various customers and service rep regarding account balances; correspondence with vendor regarding statement of account, invoices;
6-Mar-20	Angelo Consoli	0.40	Correspondence with MNP regarding site invoices for BK; correspondence with former site manager regarding asset listing;
6-Mar-20	Carla Casco	4.50	Set up payable, prepared deposit slip and reconcile bank statements;
6-Mar-20	Darren Griffiths	0.50	Communications with Counsel and Angelo Consoli regarding revised offer received for gas station properties collectively. Review related reporting to CIBC. Further communications with Angelo regarding content of APA and BDO's recommendation on offers;
6-Mar-20	Glenn Harper	0.30	Review and update Company emails; A/P invoice vendor issue;
6-Mar-20	Kekeli Semavor	2.00	Update Sales Tracking spreadsheet for Tilbury, XTR and 402 for the week ending 29 Feb 2020;
6-Mar-20	Kekeli Semavor	1.00	Prepare Cheque requisitions;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
6-Mar-20	Kekeli Semavor	4.50	Identify customers with outstanding receivables and preparing folders with corresponding invoices;
6-Mar-20	Peter Naumis	1.75	DIP reads, inventory tracking, weekend order, Parkland correspondence, continued A/R collections. Correspondence from Counsel for Fission and Sethi regarding Receiver's AR collection actions;
6-Mar-20	Rose Bartolini	5.00	Scan and email Eagle fleet Card agreements for reviewing;
6-Mar-20	Stephanie Burrowes	0.10	Respond to Link Transport regarding A/R;
6-Mar-20	Stephen Cherniak	0.20	Call regarding Menchie's. review of email regarding Menchie's;
6-Mar-20	Susan Rickards	1.00	Prepare letters and compile cheques to submit to vendors;
6-Mar-20	Vanessa Flis	0.20	Prepare, enter, and process fuel purchase wire;
6-Mar-20	William Doma	1.00	Attend to review and correspondence regarding bid submissions, bidder enquiries relating to sale process; etc.;
9-Mar-20	Adam Boettger	2.50	Team discussion on status update including discussion of sale process offers and potential need for updated R&D document; Discussion of Imperial Tobacco order and review of February 2020 tobacco sales; Recalculate manual payroll cheques for February 16-29, 2020; Discussion with Ontario Employer Health Tax regarding outstanding inquiry and drafting annual reconciliation for 2019; Discussion of change in gas prices and potential impact on sales;
9-Mar-20	Angelo Consoli	4.50	Review CRA assessment regarding 908593 HST review; correspondence with bookkeeper regarding review of same, consideration of A/P, discounts, etc.; review and approval of payroll, supplier invoices; review and discussions regarding correspondence from Counsel on Sale Process; review supplier statement and follow up regarding same; correspondence with supplier regarding repair quote; discussions with Eagle staff regarding fuel prices, tobacco order, etc.; correspondence with Canada Post regarding expiring redirections; discussions with staff regarding receipts and disbursements;
9-Mar-20	Angelo Consoli	0.40	Correspondence with JLL regarding listing agreement, equipment list, etc.; follow up with site manager regarding same;
9-Mar-20	Carla Casco	6.00	Set up payable and print cheques, reconcile bank statements;
9-Mar-20	Darren Griffiths	2.00	Address status of sale process, offers received, second mortgage holder on 1670 London Line, lands adjoining 3613 Queens Line, and extending Mareva Injunction to include this property. Related internal communications to address sale process inquiries received from CIBC Counsel and address with BDO corporate finance team. Coordinate return of deposit for offer received on Tilbury property;
9-Mar-20	Glenn Harper	1.00	Address billing issues with GoDaddy email accounts; Update to Angelo Consoli of the same;
9-Mar-20	Kekeli Semavor	7.50	Compile and summarize Customer Agreements and related supporting documents to be processed for insurance claims;
9-Mar-20	Peter Naumis	0.50	DIP reads, inventory tracking, various correspondence with Parkland regarding delivery ETA, late delivery, etc.;
9-Mar-20	Rose Bartolini	1.50	Scan and email Eagle fleet Card agreements for reviewing;
9-Mar-20	Sherri Murphy	1.00	Review schedules for cost analysis;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
9-Mar-20	Stephanie Burrowes	0.40	Review PAD returns;
9-Mar-20	Susan Rickards	1.00	Prepare letters and compile cheques to submit to vendors;
9-Mar-20	Tony Montesano	0.10	Attend to file regarding utility cancelation of services;
9-Mar-20	William Doma	2.00	Attend to review and correspondence regarding bid submissions, bidder enquiries relating to sale process; etc.;
10-Mar-20	Adam Boettger	2.00	Bloomfield cost allocation queries; Review memo received from Simpson Wigle with inquiries on the P&L; Prepare responses to inquiries including gathering documents and preparing summary tables to detail figures presented in the P&L;
10-Mar-20	Adam Boettger	3.30	Review invoices from vendors and reconcile to payments; Review and sign cheque requisitions; Review and respond to inquiries from gift card vendor at Shell Sarnia concerning payment of outstanding invoices; Emails with employee to discuss T4; Prepare cheque requisition for February 2020 source deductions;
10-Mar-20	Angelo Consoli	5.20	Review CRA correspondence and discussions regarding same; correspondence with various House Account customers regarding reconciliation of outstanding account; review GFS payment and reconcile to outstanding accounts; review and approval of supplier invoices; correspondence regarding Sale Process and updates on same; correspondence with Counsel regarding follow up queries to the debtors, and correspondence to debtors Counsel regarding owned vehicle; correspondence with site manager regarding expiring licence and next steps; correspondence and reconciliation of EFS accounts vis a vis returned PAD's; review and discussions of Proposals regarding AR accounts;
10-Mar-20	Angelo Consoli	0.80	Correspondence with various House Account customers regarding status of payment and/or account reconciliation;
10-Mar-20	Angelo Consoli	0.50	Correspondence with former site manager regarding assets (owned / third party) and update listing accordingly; follow up with Shell regarding reconciliation of outstanding accounts;
10-Mar-20	Carla Casco	5.00	Set up payables, print cheques, reconcile bank statements, prepare deposit slip and other banking tasks;
10-Mar-20	Darren Griffiths	3.00	Notify bidder of non-acceptance of bid and coordinate return of deposit. Review draft responses to inquiries received from CIBC Counsel relative to sale process. Provide comments and address specifics of prior prospective purchaser interest. Related review of appraisal reports and related assumptions. Receive updates regarding offers received and qualified bidder notifications;
10-Mar-20	Glenn Harper	0.50	A/P related items, Eagle Travel email management;
10-Mar-20	Josie Parisi	0.70	Call regarding file matters;
10-Mar-20	Kekeli Semavor	1.00	Prepare cheque requisitions for processing;
10-Mar-20	Kekeli Semavor	1.50	Prepare a customer list on outstanding receivables;
10-Mar-20	Kekeli Semavor	5.00	Organize customer invoices together with respective customer agreements for insurance claims to be made;
10-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
10-Mar-20	Stephanie Burrowes	1.70	Transaction detail. Review customer PADs and returns, responded to Non-Stop Fast Freight;
10-Mar-20	Vanessa Flis	0.10	Update daily fuel price schedule;
11-Mar-20	Adam Boettger	4.50	Prepare cheque requisitions and deposit information forms to assist Technician in completing February 2020 bank reconciliations; Prepare letter to EHT to respond to information request for 2017 Employer Allocation Schedule; Finalize 2019 Annual EHT Reconciliation; Prepare February 2019 EHT Return; Review letters received from CRA on payroll and HST items and forward to Company bookkeepers to address;
11-Mar-20	Angelo Consoli	4.00	Correspondence with prospective purchaser regarding status of Bid review; review and correspondence regarding Sale Process and discussions with Counsel regarding same; review and approval of supplier invoices; correspondence with service provider regarding Tilbury repairs; correspondence with bookkeeper and storage facility regarding access to inventory records; correspondence with customers regarding reconciliation of accounts; correspondence regarding CRA examinations, next steps, etc.; discussions with staff regarding submission of additional Sept 15 customer invoices in support of Atradius claims;
11-Mar-20	Carla Casco	5.50	Set up payables and print cheques, reconcile bank statements and other banking tasks;
11-Mar-20	Chris Mazur	1.90	Review responses to CIBC's Counsel with regards to sale process, various emails; Telephone discussion with IC regarding S/H questions on sales process;
11-Mar-20	Darren Griffiths	1.20	Conference call with Counsel to discuss inquiries received from CIBC Counsel relative to sale process and proposed responses. Receive further update and address next steps relative to offers received. Review related corporate profile report;
11-Mar-20	Glenn Harper	0.10	Update with GoDaddy vendor;
11-Mar-20	Kekeli Semavor	2.00	Reconciling invoices paid for Veolia environmental and determining the outstanding invoices.
11-Mar-20	Kekeli Semavor	1.50	Updating the sales tracking spreadsheet for Tilbury, XTR and 402 for week ending March 7th, 2020.
11-Mar-20	Kekeli Semavor	4.00	Correspondence with Eagle bookkeeper and compiling Sept 15 invoices for customers with outstanding balances and sending them to Counsel for submission of insurance claims to be processed;
11-Mar-20	Nicole Ormond	0.50	Review invoices and correspondence with vendors, submit for payment processing etc.;
11-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;
11-Mar-20	Sherri Murphy	0.80	Finalize preparation of schedules for cost analysis;
11-Mar-20	Stephanie Burrowes	0.50	Update A/R Transaction detail;
11-Mar-20	Susan Rickards	0.50	Prepare letters and compile cheques to submit to vendors;
12-Mar-20	Adam Boettger	1.00	Team discussion regarding fuel pricing at various site locations; Investigate unprompted fuel delivery to station; Discussion with operator regarding maintenance issues, supply purchases and fuel price;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
12-Mar-20	Angelo Consoli	4.80	Review and approval of cheques; review and correspondence regarding Sale Process analysis; calls to various customer accounts; review and discussions with staff and Counsel regarding Atradius submissions; review correspondence from CRA; calls with site operators regarding repairs, fuel orders, pricing, etc.; correspondence with vendor regarding payment terms; correspondence with insurer regarding follow up on request for premium breakdown;
12-Mar-20	Angelo Consoli	0.20	Review and response to agent regarding queries on operations / assets;
12-Mar-20	Brad Newton	0.80	Conference call regarding A/R collections process and use of collection agents; draft email to customers for settlement offers of A/R;
12-Mar-20	Chris Mazur	1.20	Review/finalize response to S/H, attend regarding A/R collection efforts; Telephone discussion with resources on collections experiences, review Counsel's letter to Atradius;
12-Mar-20	Darren Griffiths	2.00	Review Counsel amendments to draft responses to sale process inquiries received from CIBC Counsel. Related internal meetings and call with Counsel to finalize responses and address next steps relative to offers received. Review terms of APA and address working capital adjustment with Angelo Consoli;
12-Mar-20	Glenn Harper	0.50	Call with Counsel;
12-Mar-20	Glenn Harper	0.50	A/P vendor related inquiry;
12-Mar-20	Glenn Harper	0.70	Review A/R signed agreements summary;
12-Mar-20	Kekeli Semavor	0.50	Updating the sales tracking spreadsheet for Tilbury, XTR and 402;
12-Mar-20	Kekeli Semavor	7.00	Organizing customer invoices together with respective customer agreements in preparation for insurance claims to be made
12-Mar-20	Nerina Jahja	0.40	Enter Weppa information and inform employee;
12-Mar-20	Peter Naumis	1.50	DIP reads, inventory tracking, etc. Receive and review correspondence from CRA regarding audit and assessment. Continued collection calls and discussions with customers. Fuel order;
12-Mar-20	Stephanie Burrowes	0.40	Approve payments. Discussion regarding A/R collections and PADing;
12-Mar-20	Susan Rickards	0.50	Prepare letters and compile cheques to submit to vendors;
12-Mar-20	Vanessa Flis	0.30	Prepare, enter, and process fuel purchase wire;
13-Mar-20	Adam Boettger	5.00	Prepare summary of AR Portfolio proposals; Prepare estimation of fees associated with A/R Portfolio proposals; Contact internet company about outstanding issue and need for resolution; Update R&D to February 29, 2020; Update master fuel tracking spreadsheet; Update Pioneer credit tracking spreadsheet; Discussion of fuel price; Investigate potential change to commercial diesel fuel price;
13-Mar-20	Angelo Consoli	2.50	Correspondence with operator regarding fuel pricing, supplies, etc.; correspondence with accountant for prospective purchaser regarding sale process; correspondence with Counsel regarding purchaser bid, queries from stakeholders; review response from customer's Counsel, prepare update to Counsel regarding considerations for response; review and approval of supplier invoices;
13-Mar-20	Brad Newton	0.40	Conference call re AR collections experience and finalize emails to send to customers with settlement offers;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
13-Mar-20	Chris Mazur	0.90	Emails regarding K2 offer; Call with resources regarding A/R, call with Van roby's accountant;
13-Mar-20	Darren Griffiths	0.10	Receive update regarding second mortgagee and existing offer status;
13-Mar-20	Glenn Harper	1.80	Conference call regarding A/R collection calls; A/P and A/R related items;
13-Mar-20	Kekeli Semavor	2.00	Preparing deposit forms for direct deposits, cash sales deposits and cheque deposits
13-Mar-20	Kekeli Semavor	4.00	Organizing customer invoices together with respective customer agreements in preparation for submission of insurance claims;
13-Mar-20	Kekeli Semavor	1.50	Reconcile Pre-Receivership and Post-Receivership invoices with amounts paid by customers;
13-Mar-20	Peter Naumis	1.50	DIP's, inventory tracking, conference call with group regarding update on collection activity, consideration of collection agency, etc. Call to Parkland to follow up on status of delivery of fuel, low at 1670 London Line. Correspondence with Amco regarding truck stop diesel pricing, fuel order, etc.;
13-Mar-20	Robyn Duwyn	0.60	A/R collection update. final calls to customers;
13-Mar-20	Stephanie Burrowes	4.30	Attend to A/R, settlement offers. Review customer agreements. A/R Emails to customers;
15-Mar-20	Chris Mazur	0.60	Review S/H e-mail, review Lax letter, attend regarding A/R proposals;
15-Mar-20	Glenn Harper	0.50	A/P items; email related management;
16-Mar-20	Adam Boettger	4.50	Update comparison of A/R Portfolio proposals to estimate fees based on current balances; Team discussion regarding fuel pricing at stations; Prepare HST calculations for the month of February 2020; Update R&D as at February 29, 2020;
16-Mar-20	Angelo Consoli	3.50	Conference call with Counsel to discuss Atradius matter, A/R collection efforts / considerations, etc.; correspondence regarding fuel pricing, reviewing current costing; correspondence with Counsel regarding purchaser, offer acceptance, request for Stat Dec, etc.; correspondence with customer regarding status of account payment; review and approval of supplier invoices; follow up with GFS;
16-Mar-20	Brad Newton	0.80	Conference call with Counsels regarding A/R collections, Atradius and consideration for a reverse class action against customers;
16-Mar-20	Carla Casco	1.00	Set up deposits and review supporting documents;
16-Mar-20	Chris Mazur	2.50	Review lawyers letter, prep for call with IC and have call on Atradius collection process, Attend regarding K2 offer, review Pilot materials, BDO brief, emails to Counsel regarding Pilot case conference;
16-Mar-20	Darren Griffiths	0.20	Receipt and review of various updates regarding acceptance of offer received on gas station properties and next steps;
16-Mar-20	Glenn Harper	0.20	File update with Chris Mazur;
16-Mar-20	Kekeli Semavor	3.00	Compile customer invoices for insurance claims;
16-Mar-20	Kekeli Semavor	1.00	Prepare cheque requisitions;
16-Mar-20	Kekeli Semavor	3.50	Prepare rebates summary for 2018 and 2019 for CRA;
16-Mar-20	Nicole Ormond	0.50	Review invoices and correspondence with vendors, submit for payment processing etc.;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
16-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;
16-Mar-20	Stephanie Burrowes	0.70	Transaction Detail;
16-Mar-20	Vanessa Flis	0.30	Prepare, enter, and process fuel purchase wire;
17-Mar-20	Adam Boettger	5.00	Discussion regarding regular and commercial diesel prices at the Tilbury and Sarnia stations; Draft letter to CRA in response to payroll source deduction late payment letter; Evaluate the need to maintain cloud-based bookkeeping software license; Prepare R&D as at February 29, 2020;
17-Mar-20	Angelo Consoli	2.70	Correspondence with Counsel regarding status of discussions with purchaser's lawyer; review and correspondence regarding summary Atradius submission schedule and related rebates; correspondence with customers regarding confirmation of account payment; review and approval of supplier invoices; correspondence with vendor regarding approval of invoices; correspondence regarding fuel prices / costs; review/discussions regarding Pilot motion; review and discussions regarding 2018 and 2019 Summary of Rebates vis a vis CRA HST review;
17-Mar-20	Carla Casco	2.50	Set up payable, print cheques, and prepare deposit slips;
17-Mar-20	Chris Mazur	0.60	Review / sign cheque; Letter regarding Gas prices; Attend regarding K2 Offer acceptance;
17-Mar-20	Kekeli Semavor	3.00	Update summary schedule with rebates for August and September;
17-Mar-20	Kekeli Semavor	1.50	Prepare deposit;
17-Mar-20	Kekeli Semavor	3.00	Update rebates summary for 2018 and 2019 for CRA;
17-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;
17-Mar-20	Stephanie Burrowes	0.10	approve wire payments;
18-Mar-20	Adam Boettger	3.50	Review invoices from vendor related to Bloomfield location; Update R&D as at February 29, 2020; Update calculations in bank activity tracking document;
18-Mar-20	Angelo Consoli	4.20	Call with Counsel regarding Pilot matter, sale process, etc.; update to the Bank regarding fund conversion; correspondence with Tilbury bookkeeper, MNP and Intact regarding ongoing services; correspondence regarding AR, PAD'ing, returns, etc.; review correspondence to Atradius from Counsel; correspondence with Counsel regarding customer correspondence, draft demand letter and considerations regarding outstanding amounts; correspondence with Counsel and review and revisions to draft correspondence to debtor's lawyer's; correspondence to Spergel regarding insurance payment reconciliation, ongoing site Bell services;
18-Mar-20	Carla Casco	0.50	Prepare transfer of funds from USD to CAD account;
18-Mar-20	Chris Mazur	2.20	Attend regarding response to Lax letter; Various emails; Review BDO and Pilot briefs, call with IC regarding same; Prepare and call with CIBC; Draft CIBC report;
18-Mar-20	Clark Lonergan	1.25	Review of Motion Materials, discussion with BDO team regarding the same. Conference call with Counsel regarding the same;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
18-Mar-20	Darren Griffiths	0.20	Receive updates on purchaser closing status and timelines. Review closing agenda prepared by Counsel;
18-Mar-20	Glenn Harper	0.20	A/P related;
18-Mar-20	Kekeli Semavor	2.50	Update sales tracking for Tilbury. 402 and XTR;
18-Mar-20	Kekeli Semavor	1.50	Prepare deposit for EFT's as at March 18;
18-Mar-20	Kekeli Semavor	3.50	Compile customer invoices, agreements, and related documents for submission for insurance claims;
18-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking, Parkland correspondence;
18-Mar-20	Stephanie Burrowes	0.70	Transaction detail. Approve transfers;
19-Mar-20	Adam Boettger	5.80	Update R&D and P&L as at February 29, 2020; Agree bank balances from G/L to statement and update bank transactions activity schedule;
19-Mar-20	Angelo Consoli	3.50	Correspondence with Counsel regarding customer demand letters, review same and provide comments and prepare statements of account; correspondence with customers regarding outstanding accounts, proof of payment, etc.; update regarding Atradius; review and revisions to customer account statements correspondence regarding fuel pricing, site operations, etc.;
19-Mar-20	Carla Casco	0.80	Print bank reports, e-mail the bank for information regarding USD transfer and other banking tasks;
19-Mar-20	Chris Mazur	3.30	Various e-mails, Attend regarding Pilot case conference; Review draft demand letter, attend regarding status of offer on property, updates to draft report to CIBC;
19-Mar-20	Glenn Harper	0.10	Update with Chris Mazur;
19-Mar-20	Kekeli Semavor	1.50	Draft email correspondence for customer invoices to Counsel;
19-Mar-20	Kekeli Semavor	6.00	Compile customer invoices, agreements, and related documents for submission for insurance claims;
19-Mar-20	Peter Naumis	0.50	DIP reads, inventory tracking. Correspondence from Counsel for Sethi and Fission regarding account collections;
19-Mar-20	Stephanie Burrowes	0.40	PAD Summary. A/R;
20-Mar-20	Adam Boettger	6.00	Create EFS A/R schedule to use to generate customer statements; Prepare manual payroll and source deduction cheques reconciliations; Review deposit information slips; Review 2019 payroll source deduction breakdown prepared by Management and draft a letter to CRA advising of the results of the review; Prepare analysis of fuel pricing relative to costs and need to match competitor prices;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
20-Mar-20	Angelo Consoli	4.50	Correspondence with Tilbury staff regarding customer accounts, CRA notices, staffing, etc.; review and revisions to AR listing vis a vis customer payments and update to summary chart; review and correspondence with Counsel regarding mortgage charges, request for payout, etc.; correspondence with vendor regarding outstanding account, support for invoice; review and discussion regarding customer responses to requests for payment; follow up with London Life regarding status of account review; correspondence with customers re: O/S account, supporting documentation; correspondence with EFS staff regarding processing manual payroll and source deduction processing, customer statements, rebates, etc.;
20-Mar-20	Bridget Chiasson	0.10	Receipt payment in ascend.
20-Mar-20	Carla Casco	1.50	Set up payable, post deposit and other banking tasks;
20-Mar-20	Chris Mazur	3.60	Attend regarding K2 Offer; further updates to draft CIBC Report; Attend Pilot settlement conference, call with IC afterwards;
20-Mar-20	Clark Lonergan	1.00	Case conference and discussion with Counsel regarding the same;
20-Mar-20	Darren Griffiths	0.20	Receive updates relative to existing purchaser and property closing next steps. Address status of deposit with Counsel;
20-Mar-20	Kekeli Semavor	7.50	Compile customer invoices, agreements, and related documents for submission for insurance claims;
20-Mar-20	Nicole Ormond	1.50	Cheque requisition prep;
20-Mar-20	Peter Naumis	0.35	DIP reads, inventory tracking, fuel order. Correspondence with Parkland regarding delivery and tank fitment;
20-Mar-20	Stephanie Burrowes	0.30	PAD Summary. A/R;
20-Mar-20	Vanessa Flis	0.40	Update daily fuel price schedule; prepared, process and send fuel wire;
22-Mar-20	Adam Boettger	1.00	Review payment confirmation from EFS customer; Trace same customer's payment to Receiver's bank account; Prepare payroll remittance vouchers; Review waste removal vendor invoices for receivership period and verify all payments have been made;
22-Mar-20	Angelo Consoli	3.50	Review and revisions to update to the Bank and related schedules; correspondence and review regarding trace of customer payments; prepare statement of accounts for response to customer's lawyer and update to A&B regarding same;
22-Mar-20	Chris Mazur	1.30	Email with IC, finalize and submit CIBC report;
23-Mar-20	Angelo Consoli	1.80	review of CRA notification/request re: 261 Sept 2019 HST submission; discussions with Eagle bookkeeper re: CRA request, supporting documents, amounts paid/unpaid, etc.; compile documentation and letter to CRA and submit;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
23-Mar-20	Adam Boettger	5.20	Arrange for cancellation of previous utility account at Bramalea location; Review fuel pricing information and update pricing at Tilbury and Sarnia locations; Prepare analysis of fuel costs during receivership period; Draft notice for gas stations requesting customers to avoid paying in cash due to current virus concerns; Review commercial diesel fuel pricing at Tilbury and customer pricing; Review fuel credits arising from fuel short-deliveries and attempt to agree to draft notices or invoices; Draft response to CPP/EI review; Provide journal entry to Technician for posting USD to CDN dollar conversion entries;
23-Mar-20	Angelo Consoli	2.80	Review and approval of supplier invoices and manual payroll run; correspondence with Tilbury bookkeeper regarding CRA HST review, findings, documentation, etc.; correspondence regarding on-line Intact account, staffing, site modification regarding Covid-19 plexi-screen, fuel pricing, invoices for Atradius submissions, etc.; discussions with staff regarding customer payments and deposit of same; correspondence with CMO regarding account transfer;
23-Mar-20	Bridget Chiasson	0.10	Send fax.
23-Mar-20	Carla Casco	2.00	Various banking tasks, post transfer in Ascend other banking tasks;
23-Mar-20	Chris Mazur	0.70	Attend regarding offer on property, A/R call with CGC;
23-Mar-20	Darren Griffiths	0.20	Receive updates regarding purchaser's offer received on gas station properties and discuss next steps. Review CIBC reporting;
23-Mar-20	Glenn Harper	0.30	Review and address emails received across Eagle Travel email accounts;
23-Mar-20	Kekeli Semavor	6.00	Compile customer invoices, agreements, and related documents for submission together with customer agreements and corresponded with Counsel for insurance claims;
23-Mar-20	Nicole Ormond	1.00	Cheque printed and posted;
23-Mar-20	Peter Naumis	0.50	DIP reads, inventory tracking., review of awaiting credits, credits thereof, etc.;
23-Mar-20	Stephanie Burrowes	0.20	Attend to transfers;
23-Mar-20	Susan Rickards	1.30	Prepare letters and compile cheques to submit to vendors;
23-Mar-20	Tony Montesano	0.50	Contact utility to discuss closing account; payment of final invoice;
24-Mar-20	Adam Boettger	7.00	Team discussion; Prepare templates of customer statement of accounts; Draft email to tech consultant on generating individual customer statements; Update calculations in Tilbury house account A/R statement to calculated opening A/R balances received as at Feb 29, 2020; Obtain fuel dip levels; Update P&L as at Feb 29, 2020; Update estimated realization analysis to February 29, 2020; Update CAD and USD AR;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
24-Mar-20	Angelo Consoli	4.20	Correspondence regarding customer accounts, statements, etc.; correspondence with Eagle staff regarding payroll, record review/listing, site operations, EFS collection calls, etc.; discussions regarding Estimated Realization assumptions and updates; updates to House AR statement; correspondence with party providing details regarding contact info for customer account and correspondence with Counsel regarding same; correspondence with Counsel regarding Mortgage Discharge Statements, review and revisions to same, execute and return to Counsel; review and correspondence regarding Atradius submissions, documentation, etc.; correspondence with staff regarding supplier payments, funds transfer, etc.;
24-Mar-20	Carla Casco	1.00	Prepare payable and set up wire and other banking tasks;
24-Mar-20	Chris Mazur	0.50	Follow up on status of offer, creditor inquiry; Attend regarding Atradius update;
24-Mar-20	Glenn Harper	1.70	Discussion with Adam Boettger and Glyn Gilmore regarding T4 for employee; review payroll for employees in QB regarding T4's for 2019; address accessibility issues with QB file remotely;
24-Mar-20	Kekeli Semavor	0.20	Prepare cheque requisition for utility;
24-Mar-20	Kekeli Semavor	5.80	Compile customer invoices together with customer agreements to be sent for insurance claims;
24-Mar-20	Peter Naumis	1.00	DIP reads, inventory tracking, operator correspondence. Communication regarding Tasmia Trans A/R collection, review files for collection calls and responses. Forward to Aird & Berlis LLP. Communication with team regarding inventory levels for retail and truck stop fuel on specific days. Correspondence regarding Parkland credit reconciliation, missing accounting from Parkland and credits outstanding;
24-Mar-20	Stephanie Burrowes	0.50	Attend to A/R, approve payments;
25-Mar-20	Adam Boettger	6.00	Update EFS A/R tracking document to use for customer statements and Estimated Security Position; Discussion of fuel readings at Provincial location; Updated Estimated Security realization as at February 29, 2020; Review fuel prices at gas station locations; Review operating invoices for license renewal; Review emails for copies of work orders of fuel pump repair requests; Review P&L statements for the period ending December 31, 2019 and February 29, 2020;
25-Mar-20	Angelo Consoli	3.80	Correspondence with site staff regarding records, customer agreements, pricing, etc.; review and call with Counsel regarding purchaser/offer/next steps and update to the Bank regarding same; review and approval of supplier invoices; correspondence with staff regarding processing deposits, payments; review and discussions regarding R&D and operating results; correspondence with vendor regarding review of invoices and supporting documentation; correspondence with customers regarding account reconciliation; correspondence with bookkeeper and MNP regarding intact;
25-Mar-20	Angelo Consoli	0.20	Review Counsel's comments on draft JLL agreement and forward same to JLL for consideration and request updates on sale process;
25-Mar-20	Carla Casco	2.50	Set up payable, prepare deposits, mailing and other banking tasks;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
25-Mar-20	Chris Mazur	1.40	Attend regarding offer, call with IC regarding Property Offer; Attend regarding Mortgages payout review/revise; Draft email to CIBC regarding offer response options;
25-Mar-20	Darren Griffiths	0.10	Receive update on purchaser counter proposal and related matters;
25-Mar-20	Glenn Harper	1.50	QuickBooks-related issue regarding payroll T4; discuss with Glyn Gilmore @ site;
25-Mar-20	Kekeli Semavor	1.50	Update weekly sales tracking for Tilbury, XTR and 402;
25-Mar-20	Kekeli Semavor	6.00	Compile customer invoices together with customer agreements for insurance claims;
25-Mar-20	Nicole Ormond	0.50	print cheques
25-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking, review for inventory order;
25-Mar-20	Stephen Cherniak	0.70	Calls with landlord at Menchie's. Calls with Gardner. email from landlord. respond. email from landlord lawyer. call with Mazur. respond to lawyer;
25-Mar-20	Susan Rickards	0.50	Prepare letters and compile cheques to submit to vendors;
25-Mar-20	Tony Montesano	0.20	Fax copy of Receivership Order and request for final invoice to utility supplier;
25-Mar-20	Vanessa Flis	0.20	Updated fuel purchase and price schedule;
26-Mar-20	Adam Boettger	7.00	Review Esso dip readings provided by Company and reconciliation of account; Provide instructions to site operators to adjust fuel prices; Review current customer discounts and sales volumes of Tilbury house customers and discuss adjusted commercial diesel pricing; Complete fuel sales/cost/volume trending analysis on gas stations for period October 2019 to February 2020; Update operating results; Review Tilbury and Bloomfield operating results in comparison to prior periods; Review Bloomfield A/R collections (post and pre receivership) and reconcile in R&D and P&L;
26-Mar-20	Angelo Consoli	3.50	Review and approval of supplier cheques; correspondence with site staff regarding repairs, record review, fuel prices, etc.; customer calls/e-mails; review and correspondence regarding Atradius submissions, summary listing, outstanding customer invoices, etc.; review and correspondence with Tilbury staff regarding returned T4's; follow up with Rocco regarding additional storage requirements; correspondence with vendor regarding outstanding invoices, approval to proceed with repair;
26-Mar-20	Carla Casco	1.60	Set up payables and print cheques;
26-Mar-20	Chris Mazur	0.40	Follow up with CIBC, attend regarding P & L;
26-Mar-20	Glenn Harper	0.70	Manage daily emails from accounts; attempt to resolve QuickBooks payroll records issue;
26-Mar-20	Kekeli Semavor	6.00	Compile customer invoices together with customer agreements and corresponded with Counsel for insurance claims;
26-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking;
26-Mar-20	Stephen Cherniak	0.10	Review of email from J. Brown;
26-Mar-20	Susan Rickards	0.80	Prepare letters and compile cheques to submit to vendors; Courier;
27-Mar-20	Adam Boettger	3.50	Review P&L as at February 29, 2020 and update A/R reallocations; Team discussion of P&L, Estimated Realization analysis and customer statements;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
27-Mar-20	Angelo Consoli	4.50	Calls and email correspondence with various customers, prepare and send statement of accounts and outstanding invoices; review and discussions regarding operating results, receipts and disbursements, customer statement of accounts, fuel pricing, etc.; correspondence with Counsel and review response to Bank's Counsel's request; review and correspondence regarding customer statements, Atradius submission listing, etc.; review and correspondence regarding vendor invoicing;
27-Mar-20	Chris Mazur	0.60	Correspondence regarding various matters;
27-Mar-20	Glenn Harper	1.00	Email management, discussion QuickBooks related;
27-Mar-20	Kekeli Semavor	6.00	Compile customer invoices together with customer agreements for insurance claims;
27-Mar-20	Nicole Ormond	2.00	Review invoices and correspondence with vendors, submit for payment processing etc.;
27-Mar-20	Peter Naumis	1.25	DIP reads, inventory tracking, fuel order. Correspondence with Parkland regarding credit reconciliation, accounting update, etc. Ongoing correspondence with operators and Parkland regarding fuel order for Sarnia locations, timing, possible weekend request, etc.;
27-Mar-20	Stephanie Burrowes	1.80	Transaction Detail;
28-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking, operator access regarding business activity and volume for ordering purposes;
30-Mar-20	Adam Boettger	6.70	Finalize February 2020 HST calculations; Update P&L as at Feb 29, 2020; Review and approve cheque requisitions and deposit slips; Follow-up on outstanding payment for environmental assessments and updated Estimate Realization Analysis; Review general account and update for voided cheques/entries; Update weekly sales tracking schedule from POS reports and on reconciling general account - fuel purchases; Discussion with store managers regarding safety equipment and acceptance of cash during health pandemic; Team discussion of store manager concerns; Draft and send notice to store managers on change in cash acceptance procedures effective April 1, 2020 including notice to display at pumps;
30-Mar-20	Angelo Consoli	3.70	Correspondence with Eagle staff regarding site operations, cashless stations, protective equipment, etc.; review and comments to Counsel regarding update on Atradius reporting letter, updates regarding correspondence with purchasers; follow up with staff regarding review of customer agreements, customer deposits, insurance, HST filings, etc.; correspondence with vendor regarding proof of payment; review draft Estimated Realization schedules;
30-Mar-20	Carla Casco	0.60	Set up payable and print cheques;
30-Mar-20	Carla Casco	1.50	Print and prepare deposit slip, and other banking tasks;
30-Mar-20	Carla Casco	1.50	Review contract document and prepare spread sheet;
30-Mar-20	Chris Mazur	0.70	Attend regarding K2 offer, review claims process, Atradius correspondence;
30-Mar-20	Darren Griffiths	0.20	Receive updates on property closing status and proposed next steps;
30-Mar-20	Glenn Harper	0.50	Email management and customer agreement discussion;
30-Mar-20	Kekeli Semavor	3.00	Prepare deposit for direct, cash and cheque deposits;
30-Mar-20	Kekeli Semavor	4.00	Compile customer agreements and invoices for the Atradius claims;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2020 to March 30, 2020

Date	Name	Hours	Comments
30-Mar-20	Kekeli Semavor	0.50	Prepared cheque requisitions for utility;
30-Mar-20	Nicole Ormond	1.30	Review invoices and correspondence with vendors, submit for payment processing etc.;
30-Mar-20	Peter Naumis	0.50	DIP reads, inventory tracking;
31-Mar-20	Adam Boettger	6.80	Follow-up on vendor payment to confirm processing of cheque; Review OLG lottery agreement; Phone call with OLG to discuss requirements for lottery payouts at retail locations; Provide direction to stations regarding cash floats to maintain and procedure for lottery payouts; Review gas prices in Tilbury and Sarnia; Contact competitor gas station to confirm competing rate; Review and approve deposit forms and cheque requisitions; Review email from computer consultant on generating customer statements; Provide explanation for process of calculating September 2019 customer discounts; Update P&L as at February 29, 2020; Update Estimated Realization Analysis as at February 29, 2020 and respond to inquiries on draft; Investigate claim of employee on outstanding commissions;
31-Mar-20	Angelo Consoli	3.00	Correspondence with Counsel regarding Atradius, sale process and discussions with purchasers Counsel, correspondence with vendor, etc.; correspondence with site staff regarding operations, payroll, employee expenses, customer agreements and books and records; calls from/to MOL regarding employee claim filed with the Ministry, review and discuss employee WEPPA claim filed and update to the MOL; review London Life correspondence; discussions/review regarding customer discount calculations;
31-Mar-20	Angelo Consoli	0.20	Correspondence with agent regarding status of proposals, agreement; discussions regarding vendor invoicing received;
31-Mar-20	Carla Casco	4.00	Set up payable, post deposits, prepare letter to close bank accounts and other banking tasks;
31-Mar-20	Chris Mazur	0.60	Emails regarding LAX and K2 offer, A/R collection; Attend regarding status of gas sales;
31-Mar-20	Glenn Harper	1.50	Email management; QuickBooks payroll issue;
31-Mar-20	Kekeli Semavor	4.00	Prepare an analysis on Fuel Purchases and related HST;
31-Mar-20	Kekeli Semavor	3.40	Compile customer agreements and invoices for the Atradius claims;
31-Mar-20	Kekeli Semavor	0.10	Prepare cheque requisition.
31-Mar-20	Nerina Jahja	0.40	WEPPA claim discussions regarding commissions;
31-Mar-20	Nicole Ormond	0.50	Review invoices and correspondence with vendors, submit for payment processing etc.;
31-Mar-20	Peter Naumis	0.25	DIP reads, inventory tracking. Follow up with Parkland regarding missing credits, accounting, reconciliation, etc.;
31-Mar-20	Stephanie Burrowes	0.70	Emails regarding Weppa and commission CLAIM. Transaction detail. Approve wires;
		<u>527.65</u>	

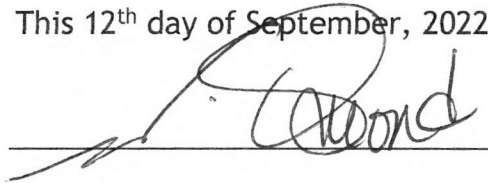
Attached is Exhibit "7"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-May-20	908593 ONTARIO LIMITED, et al	CINV0462171-G

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of April 1, 2020 to April 30, 2020:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	2.20	\$ 510.00	\$ 1,122.00
C. Mazur	33.90	510.00	17,289.00
J. Parisi	0.10	510.00	51.00
S. Cherniak	0.40	510.00	204.00
Vice President			
A. Consoli	76.90	425.00	32,682.50
P. Naumis	10.25	425.00	4,356.25
Senior Manager			
D. Griffiths	2.30	425.00	977.50
Manager			
A. Boettger	101.80	350.00	35,630.00
S. Burrowes	6.10	350.00	2,135.00
Staff			
B. Chiasson	0.50	150.00	75.00
C. Casco	54.50	150.00	8,175.00
G. Harper	12.50	250.00	3,125.00
K. Semavor	132.00	150.00	19,800.00
N. Jahja	0.20	250.00	50.00
N. Ormond	22.40	275.00	6,160.00
S. Murphy	3.80	150.00	570.00
S. Rickards	10.40	150.00	1,560.00
T. Montesano	0.10	150.00	15.00
V. Flis	2.20	150.00	330.00
	472.55		\$ 134,307.25
HST on BDO Fees			17,459.94
Total Fees			\$ 151,767.19
Total Invoice			\$ 151,767.19

H.S.T. #R101518124

Terms:
 Net 30 days.
 Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2020 to April 30, 2020

Date	Name	Hours	Comments
1-Apr-20	Adam Boettger	7.00	Reconcile transactions between G/L and supporting schedules as part of reconciliation of account; Discussion with site operators on transitioning to no-cash payments; Discussion with bookkeepers on ordering office supplies; Respond to inquiries from consultant reviewing EFS AR Listing for preparing individual customer statements; Draft journal entries required to reconcile activity from G/L to individual stations;
1-Apr-20	Angelo Consoli	1.20	Review and approval of supplier invoices; correspondence with customer regarding outstanding account; correspondence regarding status of sale process; review and updates to A/R schedule for payments received; correspondence with Tilbury staff; update regarding outstanding matters;
1-Apr-20	Carla Casco	1.50	QuickBooks access issue; discuss same with IT;
1-Apr-20	Chris Mazur	0.40	Attend regarding status of various file matters;
1-Apr-20	Kekeli Semavor	3.50	Compile customer agreements and invoices for the Atradius claims;
1-Apr-20	Kekeli Semavor	4.00	Compile Analysis on Store Purchases and related HST
1-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
1-Apr-20	Stephanie Burrowes	0.20	Attend to A/R query;
1-Apr-20	Vanessa Flis	0.20	Updated summary of fuel price schedule;
2-Apr-20	Adam Boettger	7.50	Prepare journal entries for allocation of transactions to individual stations accounts; Approve deposit information forms and provide to Technician; Prepare R&D as at March 31, 2020; Review and discussion regarding Estimated Realization Analysis;
2-Apr-20	Angelo Consoli	4.50	Various correspondence with customers regarding outstanding accounts, invoice copies; correspondence with site staff regarding outstanding accounts, invoices, operations, repairs, review of stored records, etc.; correspondence with Counsel regarding Atradius letter and proposed response; review correspondence from various customers claiming offsets; review and edits to estimated security position schedules;
2-Apr-20	Carla Casco	1.00	Set up payables and print cheques and other banking tasks;
2-Apr-20	Chris Mazur	0.70	Review, sign cheques; Attend regarding Atradius; Attend regarding Indian road sale and equipment;
2-Apr-20	Glenn Harper	0.80	A/P vendor related; address user access to payables@eagletravelplaza.ca email acct; email bookkeepers;
2-Apr-20	Kekeli Semavor	3.50	Analysis on Store Purchases and HST
2-Apr-20	Kekeli Semavor	0.50	Update Aged A/R Listing for house accounts;
2-Apr-20	Kekeli Semavor	3.50	Compile customer agreements and invoices for the Atradius claims, send to Counsel;
2-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
2-Apr-20	Peter Naumis	0.40	DIP reads, inventory tracking, fuel order. Correspondence with operators regarding station Ullage, correspondence with Parkland regarding fitment of order;
2-Apr-20	Stephanie Burrowes	1.60	Transaction Detail. Approve payments. Review A/R responses from JJ and Gigg. Reconcile Gigg's amounts. Email to Brad regarding same;

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2020 to April 30, 2020

Date	Name	Hours	Comments
2-Apr-20	Vanessa Flis	0.30	Prepare, posted, and processed fuel wire;
3-Apr-20	Adam Boettger	6.30	Review 402 A/R Listing; Update R&D as at March 31, 2020; Prepare allocation of amounts from EFS CAD account to individual stations; Prepare banking entries required for March 2020 bank reconciliation; Discussion with bookkeeper regarding payroll of operations manager and prepare analysis for same; File February 2020 HST returns for 908 (Receiver's account);
3-Apr-20	Angelo Consoli	0.20	Correspondence with JLL regarding Sarnia sale process;
3-Apr-20	Angelo Consoli	4.00	Email and telephone correspondence with various customers regarding status of outstanding accounts, payments, rebates, etc.; discussions regarding sale process, next steps; review and revisions to estimated realization schedules and discussions regarding assumptions; correspondence with Tilbury staff regarding A/R, operations, records, customer agreements located, etc.;
3-Apr-20	Carla Casco	1.50	Set up deposit, and payable;
3-Apr-20	Chris Mazur	1.80	Attend regarding K2 offer response, review and discussions regarding estimated realization schedule; Telephone discussion with IC regarding K2, mortgage payouts, A/R collection and reporting;
3-Apr-20	Darren Griffiths	0.30	Receive updates from Counsel regarding purchaser closing status, related negotiations, and address next steps. Attend to call received from former bidder.
3-Apr-20	Josie Parisi	0.10	Review and approve fuel orders;
3-Apr-20	Kekeli Semavor	0.50	Prepare deposit forms;
3-Apr-20	Kekeli Semavor	2.50	Reconcile store purchases and related HST
3-Apr-20	Kekeli Semavor	4.50	Compile customer agreements and invoices for the Atradius claims;
3-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
3-Apr-20	Peter Naumis	0.25	Dip reads, inventory tracking, operator correspondence regarding read discrepancy. follow up with Parkland regarding order;
3-Apr-20	Susan Rickards	1.20	Preapre letters and compile cheques to submit to vendors
6-Apr-20	Adam Boettger	6.80	Review G/L and allocate amounts as appropriate to individual stations; Discussion with payroll manager regarding additional hours of operations manager; Team discussion of operating results and update schedules accordingly; Approve deposit information forms; Prepare payroll cheque requisitions; Draft and send terms of additional hours for operation manager; Review operating disbursements; Analyze historical fuel data for net operating results projection factor; Prepare summary of fuel volumes for 2020 months;

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Date	Name	Hours	Comments
6-Apr-20	Angelo Consoli	4.20	Correspondence with True North representative regarding outstanding account, Mortgaged Properties, request for documentation in support of same, etc.; correspondence with customer regarding reconciliation of account; review and correspondence regarding draft operating results; correspondence with Counsel regarding Debtors and BMO's motion records, associated bank accounts; correspondence with Bidder regarding status of sale process and update to Counsel; e-mails to Libro and WFCU requesting information regarding Debtor payments; correspondence regarding site payroll; follow up with vendors regarding status of outstanding invoices;
6-Apr-20	Carla Casco	2.50	Prepare deposits, prepare cheque requisitions and set up payable,
6-Apr-20	Chris Mazur	2.50	Follow up on K2 offer; Emails to Counsel; Attend regarding operating results and R&D; Attend regarding debtor motion, telephone discussion with IC, review motion material from Dhillon application; Attend regarding alternate purchaser, mortgage receivable;
6-Apr-20	Kekeli Semavor	0.50	Prepared deposit forms;
6-Apr-20	Kekeli Semavor	6.00	Compile customer agreements and invoices for the Atradius claims;
6-Apr-20	Nicole Ormond	0.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
6-Apr-20	Peter Naumis	0.75	DIP reads, tracking, correspondence with Parkland regarding delivery, DIP reads, inventory tracking;
6-Apr-20	Stephanie Burrowes	0.50	Transaction Detail;
6-Apr-20	Stephen Cherniak	0.10	Email from Consoli regarding contact information for WFCU, Libro;
6-Apr-20	Vanessa Flis	0.10	Update daily fuel price schedule; prepared, posted and sent fuel wire.
7-Apr-20	Adam Boettger	6.40	Review Eagle mail; Prepare deposit information forms; Prepare cheque requisitions for supplier payments, utilities and payroll; Apply credits for overpayment to balances outstanding to vendors, as applicable; Team discussion on estimated realization analysis; Review legal documents received by registered mail concerning Cope Construction; and redirect appropriate documentation to MNP; Discussion with operations manager concerning future tobacco product orders at Sarnia gas stations; Assist Technician with March 2020 bank reconciliations; Update Estimated realization analysis as at March 31, 2020; Update R&D and operating results as at March 31, 2020; Team discussion of recording of foreign exchange transfer;

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Date	Name	Hours	Comments
7-Apr-20	Angelo Consoli	3.80	Correspondence with Counsel regarding Atradius, sale process, next steps, considerations, etc.; review and approval of supplier invoices; review motion materials; review 6th report, correspondence with Counsel regarding same and execute; review and correspondence regarding Atradius submissions; correspondence with site staff regarding payroll, staffing, T4's, additional customer agreements, etc.; correspondence with Libro and WFCU and forward requested information to Counsel; review Claim submission and correspondence with Counsel regarding same; correspondence with Hub and Dominion regarding insurance premium for 2097 London line sites.
7-Apr-20	Carla Casco	3.30	Set up payable, print cheques, prepared cheq requisition, print bank statements, and reconcile statements;
7-Apr-20	Chris Mazur	1.40	Attend regarding Dhillon motion, K2 offer; Review/revise estimated realization schedule, mortgage receivable, London life csv; Review 6th report to court;
7-Apr-20	Darren Griffiths	0.20	Receive updates from Counsel on negotiations with existing purchaser of gas station properties and next steps;
7-Apr-20	Glenn Harper	0.50	QuickBooks access issue; discuss same with IT;
7-Apr-20	Kekeli Semavor	5.50	Compile customer agreements and invoices for the Atradius claims;
7-Apr-20	Kekeli Semavor	0.50	Prepared cheque requisitions;
7-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
7-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking;
8-Apr-20	Adam Boettger	5.50	Update operating results as at March 31, 2020 for ending inventory levels; Update Estimate realization analysis as at March 31, 2020 ; Review and update margin adjustment; Review G/L reallocation adjustments and reconcile to current operating results adjustments; Discussion with bookkeeper regarding transporting of orders to Sarnia location; Advise bidder in A/R portfolio proposal process that their bid was unsuccessful; Review Libro bank statement and related information for Comdata deposits;
8-Apr-20	Angelo Consoli	3.50	Correspondence with customer regarding account statement, compile statement and forward same; correspondence with Counsel regarding sale process, considerations and provide comments/updates on same; call from bidder regarding status of offer; correspondence from Libro regarding cheque copy request; review payment analysis by customer and reconcile same; follow up with insurer; correspondence with site staff regarding operations;
8-Apr-20	Carla Casco	3.00	Reconcile bank statements;
8-Apr-20	Chris Mazur	1.80	Review draft report to CIBC regarding property sale; Emails with IC; Attend regarding realization schedule for property; Call with IC regarding property deal;
8-Apr-20	Kekeli Semavor	1.00	Prepare customer agreements and invoices for the Atradius claims;

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Date	Name	Hours	Comments
8-Apr-20	Kekeli Semavor	3.50	Prepare the sales tracking document;
8-Apr-20	Kekeli Semavor	0.50	Prepared deposit forms;
8-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
8-Apr-20	Peter Naumis	0.30	DIP reads, inventory tracking. Correspondence with Parkland and Amco regarding weekend holiday schedule. Discussions with Amco regarding price drop, holiday closure, etc.;
9-Apr-20	Adam Boettger	5.50	Update to Estimated Realization Analysis as at March 31, 2020; Upload documents to creditor site; Draft 246(2) Interim Receiver's Report; Review customer statements generated by consultant and advise on requested changes; Discussion with bookkeeper regarding delivery of office supplies to Sarnia; Assist Technician with bank reconciliations; Team discussion of information and computer login details of remaining sales person from EFS; Call with creditor and review of outstanding amount; Update fuel sales and cost tracking document to end of March 2020
9-Apr-20	Angelo Consoli	2.80	Review revised estimated realization analysis and related assumptions; review updated draft R&D and discuss same; correspondence with staff regarding outstanding matters, 246 notice, etc.; call to insurer regarding possible claim and additional follow up; correspondence regarding hearing;
9-Apr-20	Carla Casco	3.50	Reconcile bank statements and other banking tasks;
9-Apr-20	Chris Mazur	1.70	Prep for and attend court hearing regarding Dhillon application, post hearing call with IC; Emails to collection proposal parties; Attend regarding K2 progress;
9-Apr-20	Kekeli Semavor	1.50	Prepared deposit forms;
9-Apr-20	Kekeli Semavor	3.50	Prepare analysis of the Libro Accounts;
9-Apr-20	Nicole Ormond	0.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
9-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking;
9-Apr-20	Stephanie Burrowes	1.00	Transaction detail;
10-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking, operator correspondence;
11-Apr-20	Angelo Consoli	0.50	Correspondence with Counsel regarding sale process; correspondence with site managers regarding working capital and update to Counsel;
13-Apr-20	Adam Boettger	3.00	Review summary of Libro bank account and provide instructions for additional information; Discussion with site manager concerning additional hours worked; Review customer pricing at 402 site of commercial diesel; Review notice of pending legal action against Company; Work with Technician to generate March 2020 reports from Ascend; Update R&D and operating results as at March 31, 2020; Calculate available transfer amounts between bank accounts

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Date	Name	Hours	Comments
13-Apr-20	Angelo Consoli	3.80	Review True North correspondence regarding outstanding account, property valuations, etc.; review and approval of supplier invoices; correspondence regarding site staffing, fuel pricing, etc.; correspondence regarding additional customer agreements for Atradius submissions; correspondence with Counsel regarding sale process considerations; review statement of claim submitted v 139 and forward to Counsel; correspondence with Eagle staff regarding customer follow up, info, etc.; correspondence with customers regarding status of payment of account; compile and submit outstanding invoices;
13-Apr-20	Carla Casco	3.50	Prepare deposits, reconcile statements, print various reports;
13-Apr-20	Chris Mazur	1.40	Attend regarding K2 deal, offer, price, SOC, A/R and mortgage receivable; Attend regarding operating results, R&D, claims process;
13-Apr-20	Glenn Harper	1.40	Attend to QB renewal, email and Salesforce management, discussion regarding employee resignation and current system access; A/R items;
13-Apr-20	Kekeli Semavor	6.50	Prepare analysis on Libro account;
13-Apr-20	Kekeli Semavor	1.00	Update customer agreements for Atradius Claim;.
13-Apr-20	Nicole Ormond	0.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
13-Apr-20	Peter Naumis	1.50	DIP reads, inventory tracking, correspondence with Parkland regarding reconciliation of credits, fuel order. Discussions with Parkland regarding new minimum load requirements, existing order, potential non-delivery, etc.;
13-Apr-20	Stephanie Burrowes	0.10	Approve wire transfers;
13-Apr-20	Susan Rickards	2.50	Preapre letters and compile cheques to submit to vendors
13-Apr-20	Vanessa Flis	0.50	Update daily fuel price schedule; prepared, posted and sent fuel wire;
14-Apr-20	Adam Boettger	6.70	Review customer statements generated by consultant and provide revisions to be made; Discussion with Receiver of related entity on receipt of forwarded mail; Investigate delay in vendors cheque tied to Canada Post delays; Update operating results as at March 31, 2020; Prepare journal entries and cash transfers to update inter bank transfer accounts;
14-Apr-20	Angelo Consoli	3.50	Compile customer invoices and forward for follow up on account; review A&B correspondence regarding update from discussions with Atradius; review Counsel's memo on Reverse claims process; review and discussions regarding revised R&D; correspondence with Tilbury staff regarding payroll, customer invoices, agreements, customer data, etc.; correspondence with suppliers regarding outstanding invoices; review regarding correspondence with purchaser's Counsel;
14-Apr-20	Brad Newton	0.70	Review letter from D O'Leary regarding AR insurance claims; review of memo on reverse claims process for AR and prep for call regarding same;
14-Apr-20	Carla Casco	2.50	Print cheques, set up payables and other banking tasks;
14-Apr-20	Chris Mazur	1.20	Attend regarding K2 deal, Sarnia Paving AR, review claims process memo, and Atradius update;
14-Apr-20	Glenn Harper	0.50	A/R related items and discussion with Angelo Consoli of the same;
14-Apr-20	Kekeli Semavor	6.50	Update analysis on the Libro account;
14-Apr-20	Kekeli Semavor	1.00	Compile customer agreements for Atradius Claim;

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Date	Name	Hours	Comments
14-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
14-Apr-20	Peter Naumis	0.75	DIP reads, inventory tracking. Follow up with Parkland on credits due for non-deliveries of 1.February 20 - Site 536 Premium fuel - \$9,169.95 paid not shipped; 2.February 14 - Site 536 Premium fuel - \$2,368.48 paid not shipped; 3.February 7 - Site 561 Regular fuel - shorted 4,000 litres;
14-Apr-20	Stephanie Burrowes	1.00	Attend to transaction detail and PAD Summary;
15-Apr-20	Adam Boettger	4.90	Review of customer statements generated by consultant; Review of cash payments received and insstruciton sregarding site attendance and deposits. Prepare allocation journal entries; Review of customer statements documents generated by consultant; Update R&D as at March 31, 2020 to take into account pending entries for inter-bank transfers; Review and summarize Libro bank account activity and determine journal entries required to record amounts at time of transfer; Review customer data from various sources and consider optimal method for integrating information;
15-Apr-20	Angelo Consoli	4.20	Correspondence regarding site operations, sale process, etc.; correspondence with site staff regarding operations, customer requests, customer contact info, etc.; review memorandum on litigation process; call and correspondence with Counsel regarding information requests, sale process, customer account follow up, Atradius, proposed Litigation process, etc.; correspondence with Chris and Adam regarding estimated realization analysis assumptions, R&D, etc.; correspondence with vendor regarding outstanding account, proof of payment;
15-Apr-20	Brad Newton	1.00	Conference call with Counsel regarding potential reverse claims process for collection of AR and discussions regarding AR insurance policy and status of claims with insurer;
15-Apr-20	Chris Mazur	2.70	Preparation for call with IC, review claims process; Attend regarding K2 negotiations, reivew operating results R&D; Call with IC regarding K2;
15-Apr-20	Glenn Harper	1.20	Build customer reports in SalesForce for A/R purposes; update with Glyn Gilmore regarding missing employee info for T4's; A/P related item with Adam Boettger;
15-Apr-20	Kekeli Semavor	1.00	Compile customer agreements for Atradius Claim;
15-Apr-20	Kekeli Semavor	2.50	Update to Sales Tracking spreadsheet;
15-Apr-20	Kekeli Semavor	1.50	Prepare direct deposit, cash and cheque deposit forms;
15-Apr-20	Nicole Ormond	0.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
15-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking;

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Date	Name	Hours	Comments
16-Apr-20	Adam Boettger	6.40	Review of market fuel price and update price at stations accordingly; Review additional customer address information and team discussion on method for integrating with EFS A/R Schedule; Request monthly sales and daily cash reconciliation reports from the Company; Request copies of documents from fuel provider; Review eligibility of Company to participate in government wage subsidy programs and prepare calculations regarding same; Prepare HST calculations for the month of March 2020; Prepare analysis to match customer IDs and addresses between multiple documents; Update reconciled Ascend balances Estimated realization analysis as at March 31, 2020;
16-Apr-20	Angelo Consoli	2.50	Correspondence with Counsel regarding T-chek, ComData requests, banking information requests; correspondence with Eagle staff regarding records, payroll, customer data; discussions and review of customer account listings and related contact information; review correspondence regarding Atradius correspondence; calls with vendors; correspondence regarding sale process; correspondence with site operator regarding customer requested receipts and forward same to customer;
16-Apr-20	Carla Casco	1.50	Set up wires, set up payables and print cheques;
16-Apr-20	Chris Mazur	0.40	Attend to Fuel Order, K2 negotiations;
16-Apr-20	Glenn Harper	0.80	Discussion with Glyn Gilmore, Angelo Consoli and Intuit QuickBooks regarding T4 and QB access issues;
16-Apr-20	Kekeli Semavor	0.50	Prepared Cheque Requisition.
16-Apr-20	Kekeli Semavor	1.00	Prepare customer agreements for Atradius Claims;
16-Apr-20	Kekeli Semavor	2.50	Prepare analysis on Customer ID's;
16-Apr-20	Nicole Ormond	1.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
16-Apr-20	Peter Naumis	0.50	DIP reads, inventory tracking. Various correspondence with operator and Amco regarding diesel order, urgency, etc.;
16-Apr-20	Stephanie Burrowes	0.10	Approve wires;
16-Apr-20	Susan Rickards	0.40	Preapre letters and compile cheques to submit to vendors
17-Apr-20	Adam Boettger	5.70	Document results of analysis into eligibility for wage subsidy programs; Review of multiple customer contact lists and match customer ids between documents; Analyze customer contact information and sanitize data; Contact Management to request updated customer data export from Salesforce;
17-Apr-20	Angelo Consoli	4.00	Prepare agenda of matters for discussion and call with Counsel to discuss same including sale process, Atradius, customer matters, etc.; correspondence with Tilbury staff regarding records, customer sales data requests; correspondence with staff regarding fuel orders, reporting, customer data requests, customer statements, Atradius submissions, etc.; correspondence with customer regarding account; correspondence regarding outstanding vendor invoices; follow up with insurer regarding confirmation of coverage;

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Date	Name	Hours	Comments
17-Apr-20	Brad Newton	0.50	Discussions regarding obtaining evidence of customer payments over time for use in AR insurance claims; review of pre-filing PAD activity excel document provided by CIBC;
17-Apr-20	Carla Casco	1.00	Set up payables and print reports;
17-Apr-20	Chris Mazur	2.90	Attend regarding property closing issues; Attend regarding Atradius claims, review o/s file matters; Call with IC to review; Attend regarding insurance; Respond to CIBC Atradius query, work on CIBC report;
17-Apr-20	Darren Griffiths	0.10	Communications regarding amended APA relative to gas station properties;
17-Apr-20	Glenn Harper	1.00	Create and revise customer report templates within Salesforce; Discussion with Adam Boettger of same; T4 related items for employee;
17-Apr-20	Kekeli Semavor	3.50	Prepared analysis on Customer ID's for Eagle.
17-Apr-20	Kekeli Semavor	1.00	Prepare customer agreements for Atradius Claims;
17-Apr-20	Nicole Ormond	1.50	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
17-Apr-20	Peter Naumis	0.25	DIPS, inventory tracking;
20-Apr-20	Adam Boettger	3.00	Review fuel prices at gas stations; Discussion with site manager on store inventory purchase; Organize and update customer address information for customers on EFS A/R Schedule; ; Prepare manual payroll cheques calculations and requisitions;
20-Apr-20	Angelo Consoli	3.80	Correspondence with customer regarding outstanding account; reconciliation of account regarding payment received; review and approval of cheques; correspondence with the Bank regarding historical receipts information regarding Atradius submissions; review and considerations regarding APA and correspondence with Counsel regarding excluded assets, APA schedules, etc.; review vendor correspondence regarding support for invoice;
20-Apr-20	Carla Casco	2.00	Set up payable and other banking tasks;
20-Apr-20	Chris Mazur	2.40	Attend regarding property closing items, APA, work on CIBC report;
20-Apr-20	Darren Griffiths	1.50	Review modified APA in connection with pending sale of gas station properties and provide comments. Address fuel supplier right of first refusal. Address status of additional properties not included in APA;
20-Apr-20	Glenn Harper	0.50	Review Eagle records for T4 related items for employees;
20-Apr-20	Glenn Harper	1.00	T4 2019 review for missing employee; discussion with CRA of same;
20-Apr-20	Kekeli Semavor	4.00	Prepare analysis on customer agreements from Counsel;
20-Apr-20	Kekeli Semavor	3.50	Update sales tracking spreadsheet for Tilbury, 402 and XTR;
20-Apr-20	Nerina Jahja	0.20	Correspondence with J. Singh in regards to his POC;
20-Apr-20	Nicole Ormond	2.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
20-Apr-20	Peter Naumis	1.00	DIP reads, inventory tracking, operator correspondence. Correspondence with Adam Boettger;
20-Apr-20	Stephanie Burrowes	0.10	Attend to emails regarding PAding accounts;
20-Apr-20	Stephen Cherniak	0.30	Review of email from Barlow. review of attachments. send to Consoli/Mazur;

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Date	Name	Hours	Comments
20-Apr-20	Susan Rickards	0.30	Preapre letters and compile cheques to submit to vendors
20-Apr-20	Vanessa Flis	0.10	Update daily fuel price schedule
21-Apr-20	Adam Boettger	7.50	Prepare cheque requisitions; Sign cheques; Review accumulated mail; Prepare and drop-off couriers; Prepare payroll cheque requisitions for manual cheques run; Discussion with vendor on outstanding invoices; Update R&D as at March 31, 2020;
21-Apr-20	Angelo Consoli	4.30	Correspondence with site staff regarding operations, 3rd party assets, payroll, records, etc.; review and updates to report and review and discussions regarding related schedules; correspondence with various customers regarding outstanding account, rebates, etc.; correspondence with Counsel regarding APA, data access, etc.; review and correspondence regarding supplier invoicing; correspondence with Counsel regarding London Life matter, customer statement of accounts and proposed response to customer;
21-Apr-20	Carla Casco	5.20	Prepare cheque requisition, set up payable in Ascend, print report and other banking tasks;
21-Apr-20	Chris Mazur	3.20	Work on CIBC report; Attend regarding Sethi A/R, Atradius claims, operating results, R&D;
21-Apr-20	Glenn Harper	1.50	T4 related for missing employee;
21-Apr-20	Kekeli Semavor	6.50	Update EFS A/R Report Customer statements with appropriate addresses;
21-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
21-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking;
21-Apr-20	Stephanie Burrowes	0.10	Approve wire payment;
22-Apr-20	Adam Boettger	1.80	Team discussion of government benefit programs for businesses as a result of covid-19 and potential eligibility of the Company; Reconcile line items between R&D and operating results ; Update R&D and operating results as at March 31, 2020; Reconcile cash balances between R&D, Estimated realization anaylsis and Bank balance as at March 31, 2020;
22-Apr-20	Angelo Consoli	5.50	Calls to discuss various outstanding matters and updates to R&D, operating results, estiamted realization analysis, and related reporting; correspondence with Counsel regarding sale process, customer claims on AR, mortgage; correspondence with various customers regarding payment of their outstanding accounts, rebates, etc.; correspondence with site staff regarding asset listings, records in storage, supplier invoices, etc.; review and comments to Counsel on draft letter to debtors regarding CRA; correspondence with suppliers regarding outstanding invoices; correspondence with staff regarding Atradius responses from customers and request to prove payments;
22-Apr-20	Carla Casco	2.50	Post deposits, prepared cheque requisition and other banking tasks;
22-Apr-20	Chris Mazur	3.70	Work on CIBC report, finalize and submit; Attend regarding Mortgage receivable, APA on property sale, final review of operating results and R&D; Email to Kay on Government programs, review final estimated realization schedule;

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Date	Name	Hours	Comments
22-Apr-20	Darren Griffiths	0.20	Review file status update supplied to CIBC;
22-Apr-20	Kekeli Semavor	5.50	Update EFS A/R Report Customer statements with missing addresses;
22-Apr-20	Kekeli Semavor	2.00	Prepare direct deposit forms for Tilbury, XTR and 402;
22-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
22-Apr-20	Peter Naumis	0.40	DIP reads, inventory tracking. Truck stop diesel order. Retail fuel order;
22-Apr-20	Stephanie Burrowes	1.00	Attend to transaction detail;
22-Apr-20	Susan Rickards	1.00	Preapre letters and compile cheques to submit to vendors
23-Apr-20	Adam Boettger	1.50	Draft letter to CRA on outstanidng T4 submission; Prepare request for bank transfers; Prepare request for journal entries related to bank transfers;
23-Apr-20	Angelo Consoli	3.50	Review and approval of supplier invoices; correspondence with True North rep regarding account, mortgages, etc.; updates to Counsel regarding same; review draft demand and NITES and provide comments to Counsel; correspondence with various customers regarding accounts; review Atradius policy regarding customer limits and correspondence with Counsel regarding same; review update from Counsel regarding Tasmia account; correspondence with various vendors regarding outstanding invoices;
23-Apr-20	Carla Casco	2.50	Prepare deposit slip and set up payable and other banking tasks;
23-Apr-20	Chris Mazur	0.70	correspondence re: Court date for sale process; attend re: Bloomfield sale; Emails re: A/R , mortgage received;
23-Apr-20	Glenn Harper	1.00	IT maintenance regarding Harjot account access; IT management;
23-Apr-20	Kekeli Semavor	1.00	Prepare summary on Atradius Claims;
23-Apr-20	Kekeli Semavor	6.50	Update EFS A/R report, customer statements with missing addresses;
23-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
23-Apr-20	Peter Naumis	0.40	DIP reads, inventory tracking, operator correspondence. Correspondence with Parkland and fuel delivery, etc.;
23-Apr-20	Stephanie Burrowes	0.10	Review and approve gas payments;
23-Apr-20	Vanessa Flis	1.00	Prepare cheque requisitions for Amco and Parkland purchases; Post purchases in Ascend and update daily fuel price schedule;
24-Apr-20	Adam Boettger	2.00	Provide details and support for bank transfers; Follow-up with customer on proof of payment; Discussion with landscaper of Tilbury location to obtain quote for future services; Prepare journal entries to reallocate activity in the operating account; Update reconciliation of Parkland credit card fee offset;
24-Apr-20	Angelo Consoli	3.00	Correspondence with Eagle staff regarding T-chek, com-data records, staffing, sale process, operations, etc.; correspondence regarding sale process, execution of APA, Parkland contact, etc.; correspondence regarding Atradius submissions, customers with extended limits, etc.; correspondence regarding Insurance premium; review and discussions regarding supplier invoices, ongoing services;
24-Apr-20	Carla Casco	5.00	Set up payable, wire, deposit, and other banking tasks
24-Apr-20	Chris Mazur	0.20	Attend re: First Ontario motion; review draft demands for Mortgage receivable;
24-Apr-20	Glenn Harper	1.60	Review supplier/AP invoices; GSuite and GoDaddy related computer items;

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Date	Name	Hours	Comments
24-Apr-20	Kekeli Semavor	6.50	Update EFS A/R report, customer statements with missing addresses;
24-Apr-20	Kekeli Semavor	1.00	Prepared Summary on Atradius Claims
24-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
24-Apr-20	Peter Naumis	0.25	DIP Reads, inventory tracking;
24-Apr-20	Stephanie Burrowes	0.20	Attend to approving various transfers and wires;
27-Apr-20	Adam Boettger	2.00	Team discussion of outstanding cheques; Review fuel prices; Prepare summary of cross lease receipts and team discussion of same; Prepare summary of equipment rent payments;
27-Apr-20	Angelo Consoli	2.80	Correspondence regarding outstanding supplier payments, site staffing, release of payments; review and comments on draft letters to Counsel for customers, and prepare associated revised statement of accounts; discussions regarding Parkland payments, insurance, correspondence regarding customer contact information; review Comdata transaction report, discuss T-chek request and update to Counsel regarding various estate matters; follow up with BMO Counsel regarding post-receivership deposits in 908 account;
27-Apr-20	Carla Casco	3.00	Set up payable, print cheques and other banking tasks;
27-Apr-20	Chris Mazur	0.20	Attend re: APA on real property, additional deposit, A/R settlements; Emails to/from counsel re: claims process;
27-Apr-20	Glenn Harper	0.50	A/R customer related matters in SalesForce;
27-Apr-20	Kekeli Semavor	3.50	Compile customer credit agreements and submissions for Atradius Claims;
27-Apr-20	Kekeli Semavor	4.00	Update EFS AR Report customer statements with missing addresses;
27-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
27-Apr-20	Peter Naumis	0.75	DIP reads, inventory tracking;
28-Apr-20	Adam Boettger	5.80	Contact T-Chek regarding download of historical transaction data; Follow-up on the status of tobacco credits; Review revised EFS AR Schedule with customer addresses; Organize new contact list received from Company computer and provide to staff to integrate into EFS AR Schedule; Request subcontractor generate updated customer statements; Review of City of Sarnia By-laws concerning business license requirements; Prepare summary of equipment rent payments;
28-Apr-20	Angelo Consoli	4.30	Correspondence with Counsel regarding CRA notices, mortgagee notices, lender information requests, etc.; review and approval of supplier cheques; correspondence with customers; review regarding Atradius submissions, outstanding matters, etc.; review and correspondence regarding vendor statements vis a vis outstanding cheques; review and correspondence regarding City of Sarnia notices; correspondence with Parkland; correspondence with KSV regarding info request and follow up with Shell;
28-Apr-20	Bridget Chiasson	0.50	Various attempts at sending fax to CRA;
28-Apr-20	Carla Casco	4.50	Set up payable, print cheques, prepare cheque requisition Journal entries, other banking tasks;
28-Apr-20	Chris Mazur	0.40	Attend re: APA, A/R demands;
28-Apr-20	Kekeli Semavor	3.50	Prepared Summary of Atradius claims procedure and Summary Spreadsheet.

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2020 to April 30, 2020

Date	Name	Hours	Comments
28-Apr-20	Kekeli Semavor	1.00	Compile customer credit agreements and submissions for Atradius Claims;
28-Apr-20	Kekeli Semavor	3.00	Update EFS AR report customer statements with missing addresses;
28-Apr-20	Nicole Ormond	2.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
28-Apr-20	Peter Naumis	0.25	DIP reads, inventory tracking
28-Apr-20	Stephanie Burrowes	0.10	Approve wire;
28-Apr-20	Susan Rickards	0.50	Preapre letters and compile cheques to submit to vendors
28-Apr-20	Tony Montesano	0.10	Fax amended T4 slip to CRA;
29-Apr-20	Adam Boettger	2.50	Submit service request for pump repair; reconcile journal entries to bank accounts; Update EFS AR Schedule as at April 30, 2020 to consolidate balances by customer; Review of entities with pre-receivership HST balances; Provide instructions to subcontractor regarding generating revised customer statements;
29-Apr-20	Angelo Consoli	3.80	Calls with Counsel regarding Reverse Litigation Claim process, discounts, customer claims, etc.; review and approval of supplier invoices; review correspondence from customers' lawyer regarding settlement offer; correspondence regarding CRA claims, outstanding customer accounts, etc.;
29-Apr-20	Carla Casco	3.50	Void cheques, prepare cheque requisition, set up payable, prepare Journal entries and other banking tasks;
29-Apr-20	Chris Mazur	3.20	Attend re: offer; prep for and have call with IC re: claims process with CIBC counsel; prep for court; attend to A/R settlements
29-Apr-20	Glenn Harper	0.20	Access regarding QB;
29-Apr-20	Kekeli Semavor	4.00	Update the sales tracking spreadsheet;
29-Apr-20	Kekeli Semavor	1.00	Compile customer credit agreements and submissions for Atradius Claims;
29-Apr-20	Nicole Ormond	1.40	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
29-Apr-20	Peter Naumis	0.75	DIP reads, inventory tracking. Correspondence with Parkland regarding incorrect invoice provided, credit owing, etc. Review accounting, reconcile;
29-Apr-20	Susan Rickards	2.50	Preapre letters and compile cheques to submit to vendors
30-Apr-20	Adam Boettger	4.00	Update EFS AR Schedule as at April 30, 2020 to consolidate balances by customer; Trace a sample of customers with cashed August 2019 rebates in both CIBC and BMO to the bank statements and report on results of same; Review customer statements generated ; Update address information in customer contact list and continue to update address data; Team discussion concerning further updates to EFS AR Schedule calculations;
30-Apr-20	Angelo Consoli	3.20	Correspondence with Counsel regarding Atradius submissions, considerations regarding Reverse Claim Process, interest, rebates, customer account balances, purchase requests and deposit, etc.; correspondence with customers; review and discussions regarding updated AR listings;
30-Apr-20	Carla Casco	1.50	Prepare deposit slip and other banking tasks;
30-Apr-20	Chris Mazur	1.00	Attend regarding A/R, Sethi and Fission, review First Ontario motion material;
30-Apr-20	Kekeli Semavor	2.00	Compile customer credit agreements for Atradius Claims;

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2020 to April 30, 2020

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Comments</u>
30-Apr-20	Nicole Ormond	1.00	Review and correspondence re: supplier invoices, P.O.S; submission for payments etc.,
30-Apr-20	Peter Naumis	0.50	DIP reads, inventory tracking. Follow up with Parkland regarding credit for over billing;
30-Apr-20	Susan Rickards	2.00	Preapre letters and compile cheques to submit to vendors
7-Apr-20	Sherri Murphy	2.00	Compile schedules for cost analysis;
14-Apr-20	Sherri Murphy	1.80	Revise schedules for cost analysis;
		<u>472.55</u>	

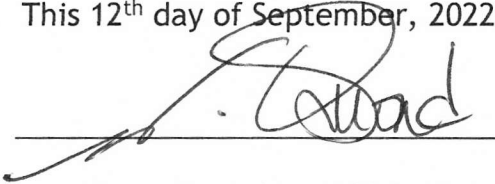
Attached is Exhibit "8"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line. The signature is cursive and stylized.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jun-20	908593 ONTARIO LIMITED, et al	CINV0462171-H

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of May 1, 2020 to May 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	1.90	\$ 510.00	\$ 969.00
C. Mazur	22.10	510.00	11,271.00
J. Parisi	1.10	510.00	561.00
S. Cherniak	0.30	510.00	153.00
Vice President			
A. Consoli	74.30	425.00	31,577.50
P. Naumis	13.25	425.00	5,631.25
Senior Manager			
D. Griffiths	3.00	425.00	1,275.00
Manager			
A. Boettger	45.10	350.00	15,785.00
S. Burrowes	6.60	350.00	2,310.00
Staff			
C. Casco	39.00	150.00	5,850.00
G. Harper	4.50	250.00	1,125.00
N. Jahja	1.00	250.00	250.00
N. Ormond	8.90	275.00	2,447.50
R. Bartolini	8.70	150.00	1,305.00
S. Murphy	9.60	150.00	1,440.00
S. Rickards	10.10	150.00	1,515.00

T. Montesano	0.20	150.00	30.00
V. Flis	1.15	150.00	172.50
	<u>250.80</u>		<u>\$ 83,667.75</u>
HST on BDO Fees			10,876.81
Total Fees			\$ 94,544.56
 Disbursements			
Postage Fees			\$ 29.94
Host on postage fees			3.89
Total Disbursements			<u>\$ 33.83</u>
 Total Invoice			 \$ 94,578.39

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
1-May-2020	Adam Boettger	2.00	Follow-up with creditor on outstanding credits; Review modified customer statements generated by subcontractor; Phone call with customer to discuss balance owing;
1-May-2020	Angelo Consoli	2.50	Correspondence with customers regarding outstanding account; correspondence with site staff regarding records, operations, vendors, etc.; correspondence with KSV rep regarding tank/fuel pump details, request and obtain TSSA reports and forward same and correspondence with KSV regarding site service provider and status of sale process; review and forward supplier invoices for payment;
1-May-2020	Carla Casco	2.50	Set up payables, print cheques, prepared cheq requisitions, deposits other banking task.
1-May-2020	Darren Griffiths	0.40	Communications with Angelo Consoli regarding prior TSSA reports providing particulars of fuel tanks;
1-May-2020	Glenn Harper	0.60	Eagle email account management; A/P items;
1-May-2020	Peter Naumis	0.50	DIP reads, inventory tracking. Operator correspondence. Fuel order. Correspondence with Parkland regarding credits and delivery surcharge;
1-May-2020	Stephanie Burrowes	1.30	Transaction detail. Call with Adam regarding AR spreadsheet tracking and returned EFTs. Approve wire transfers;
4-May-2020	Adam Boettger	2.50	Correspondence with Eagle bookkeeper regarding weekly sales tracking sheet for Receiver; Review fuel cost and update station prices accordingly; Update fuel tracking analysis; Discussion of tobacco product purchases; Prepare response to Atradius email; Respond to customer on outstanding balance and draft response to request payment;
4-May-2020	Angelo Consoli	2.70	Review draft Court Report; correspondence with staff regarding customer accounts, documentation, addresses to identify, etc.; review correspondence regarding Atradius query on customer account; review update regarding mortgagors and related notice; customer correspondence; correspondence with Counsel regarding customers' lawyer's responses; correspondence and review regarding employee WEPPA claim and review related documentation;
4-May-2020	Chris Mazur	0.30	Attend regarding A/R demands, mortgage receivable;
4-May-2020	Darren Griffiths	0.50	Review draft Court report and address content with Chris Mazur;
4-May-2020	Nicole Ormond	0.50	Review approval and processing vendor invoices, etc;
4-May-2020	Peter Naumis	1.00	DIP reads, inventory tracking. Correspondence with Parkland regarding diesel order not delivered, status, etc.;
4-May-2020	Vanessa Flis	0.20	Updated Fuel purchases from May 1 to reflect correct GL codes;
5-May-2020	Adam Boettger	5.00	Review mail received; Prepare cheque requisitions; Reconcile telephone invoices; Sign cheques; Prepare couriers to other Receivers and for manual payroll; Prepare response for employee claim on commissions owed;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
5-May-2020	Angelo Consoli	4.30	Proposed revisions to Draft Report and various calls and correspondence to discuss same; correspondence with counsel regardign customer correspondence, Reverse Litigation Process, Atradius, etc.; correspondence with staff regarding customer accounts, vendors, payroll, records, Purchaser info requests, status of government accounts, etc.; correspondence with Parkland regarding site tanks; correspondence regarding Bloomfield notice of motion, draft order;
5-May-2020	Carla Casco	2.00	Set up payables, print cheques and other banking tasks;
5-May-2020	Chris Mazur	2.20	Draft / review report to court - discuss same with staff members; Call with counsel to review together with claims process;
5-May-2020	Darren Griffiths	1.00	Call with Chris Mazur and Angelo Consoli to discuss content of draft Court report. Subsequent conference call with Counsel to discuss report content and related revisions;
5-May-2020	Glenn Harper	0.60	Email search for Comdata information;
5-May-2020	Nicole Ormond	2.00	Review approval and processing vendor invoices, etc;
5-May-2020	Peter Naumis	1.00	DIP Reads, inventory tracking. Various follow ups with Parkland regarding credit for diesel not delivered, reconciliation, available capacity, etc. Numerous correspondence and discussions with Parkland regarding fuel non-delivery to 2097 London Line, tank size confirmation, etc.;
6-May-2020	Angelo Consoli	4.80	Correspondence with counsel and review of customer notifications regarding Atradius submissions, rebate claims and related considerations; review and comments on revised Draft Court Report; correspondence with CRA regarding HST notices; correspondence with Eagle staff regarding record review and sorting by entity/age, customer related information requests, supply requirements, etc.; correspondence with Counsel regarding Spergel application for Bloomfield sale process and associated 908 assets; correspondence and review regarding BMO accounts; correspondence with the Bank regarding verification of account payment; follow up with customers regarding status of outstanding account;
6-May-2020	Carla Casco	2.50	Set up payables print cheques and other banking tasks;
6-May-2020	Chris Mazur	0.40	Attend regarding CSV monies from London Life, review draft order for First Ontario motion;
6-May-2020	Nerina Jahja	0.60	Dealings with Jagmeet Singh in regards to his commission claim. Review emails.
6-May-2020	Nicole Ormond	0.50	Review approval and processing vendor invoices, etc;
6-May-2020	Peter Naumis	0.50	DIP Reads, Inventory tracking, continued correspondence with Parkland regarding undelivered fuel and credit due;
6-May-2020	Stephanie Burrowes	0.10	Approve wire payments;
6-May-2020	Susan Rickards	1.00	Prepare letters and compile cheques to submit to vendors;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
7-May-2020	Adam Boettger	4.30	Revise EFS CAD Schedule; Respond to fuel supplier on invoices sent but related to other Receivers; Review requested purchase order for supplies relative to prior month sales; Draft response to employee on claim for commission charges; Prepare current employee listing; Call with legal counsel to discuss EFS AR Schedule and required updates; Send follow-up email to T-Chek merchant services; Discussion with bookkeeper on ability of EFS customer to pay by credit card; Update missing customer address list to include customer balance and if customer agreements have been located;
7-May-2020	Angelo Consoli	4.60	Review and prepare Agenda for discussion on Reverse Litigation Plan, discounts, Atradius matters, etc.; call with counsel to discuss same; review and updates to most recent employee listing for purchaser request and correspondence with counsel regarding sale related queries; correspondence with Eagle staff regarding outstanding requests, records, customer contacts, etc.; correspondence regarding review and approval of supplier orders, fuel supply, etc.; correspondence with customer regarding payment of account;
7-May-2020	Carla Casco	2.00	Set up payables print cheques and other banking tasks;
7-May-2020	Chris Mazur	2.80	Attend regarding outcome of First Ontario motion, attend regarding Court report, BMO funds dispute, purchaser queries, call with IC regarding BMO, claims process, approach/methodology;
7-May-2020	Josie Parisi	0.30	BMO accounts
7-May-2020	Nicole Ormond	0.50	Review approval and processing vendor invoices, etc;
7-May-2020	Peter Naumis	0.50	DIP reads, inventory tracking, fuel order, further correspondence with Parkland regarding credit for diesel not delivered;
7-May-2020	Susan Rickards	1.00	Prepare letters and compile cheques to submit to vendors;
8-May-2020	Adam Boettger	0.50	Compile missing address spreadsheet; Call to discuss missing contact information; Review arrears invoice from supplier and forward to Bloomfield Receiver;
8-May-2020	Angelo Consoli	5.20	Correspondence with various customers regarding status of account, reconciliation of payments received, etc.; review and correspondence regarding customer responses to Atradius; correspondence and information requests to financial institutions the debtors banked with; review and approval of cheques; bank reconciliations and discussions regarding funds on deposit; correspondence to/from CRA; correspondence regarding receipt of Canada Life CSV's on 908 policies; correspondence with Spergel regarding Bloomfield insurance payment; discussions with staff regarding customer addresses/contact info; correspondence regarding creditor on service list and notifications regarding sale process; correspondence regarding Seventh Report; correspondence with counsel regarding requests from purchaser; upload data to LS site regarding data information requests;
8-May-2020	Brad Newton	0.20	Approval of payments for fuel in CIBC CMO;
8-May-2020	Carla Casco	1.50	Set up payables and various banking tasks;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
8-May-2020	Chris Mazur	1.40	Review/finalize report to court, telephone discussion with IC regarding same, attend regarding Van Roboys issue, station, purchaser questions, BMO funds;
8-May-2020	Glenn Harper	0.50	Update to BDO IT regarding QuickBooks issue; email Eagle staff;
8-May-2020	Nerina Jahja	0.20	Follow up with Adam in regards to WEPPA claim.
8-May-2020	Peter Naumis	0.75	DIP reads, inventory tracking, fuel order. Operator correspondence regarding fuel needs, timing, etc. Continued discussions with Parkland regarding credit due for non-delivery;
8-May-2020	Rose Bartolini	1.00	Enter customer contact information;
8-May-2020	Susan Rickards	0.40	Prepare letters and compile cheques to submit to vendors;
11-May-2020	Adam Boettger	2.20	Review fuel purchase costs and provide instructions for fuel price updates; Team discussion on outstanding items; Upload documents to creditor site; Review tobacco credits against historical Receiver payment to establish if credit remains outstanding; Arrange for collection of customer account through credit card charge;
11-May-2020	Angelo Consoli	2.50	Corrspondence with staff regarding closing considerations, vendors, T-chek reporting, etc.; correspondence with Counsel regarding requests to BMO, posting materials, etc.; correspondence regarding Purchasers requests, transition matters; correspondence with staff regarding customer contact info, payment processing, etc.; follow up correspondence to Customers accountant regarding status of account reconciliation; calls to/from CRA;
11-May-2020	Chris Mazur	1.40	Attend regarding purchaser's questions, customer list, attend regarding BMO funds, review notice of motion, changes to IC;
11-May-2020	Nerina Jahja	0.20	Communication with Adam and update employee on claim disallowance;
11-May-2020	Peter Naumis	1.25	DIP reads, inventory tracking. Correspondence with Parkland regarding non-delivery of premium fuel again;
11-May-2020	Rose Bartolini	6.70	Entering add customer addresses and email information;
11-May-2020	Stephanie Burrowes	1.00	Transaction detail;
11-May-2020	Stephen Cherniak	0.20	email from A. Consoli re roof repair. Call with B. Blay re sales approval motion.
12-May-2020	Angelo Consoli	3.80	Correspondence with counsel regarding Purchaser requests, regarding LS requests, regarding BMO information provided, review and next steps; review and approval of supplier payments/cheques; correspondence with Tilbury site operator and London Line site operator regarding sale process, repair and contact service provider regarding repair of same; correspondence with Tilbury staff regarding payroll, operations, records, supply order, etc.; correspondence with WFCU and LS regarding information requests, bank statements, T-chek data, etc.; correspondence with bookkeepers regarding T-chek data; correspondence with MNP regarding entity records at the various locations;
12-May-2020	Brad Newton	0.40	Approval of various expenses for operations;
12-May-2020	Carla Casco	2.00	Set up payable, printed cheques, deposits and other banking tasks;
12-May-2020	Chris Mazur	0.40	Attend regarding roof repair issue, emails regarding Van Roboys;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
12-May-2020	Darren Griffiths	0.20	Communications with Counsel regarding second mortgagee on the 1670 London Line property;
12-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking
12-May-2020	Rose Bartolini	1.00	Updates to addresses and emails;
12-May-2020	Vanessa Flis	0.25	Prepare requisition, post in ascend, send wire details; Correspondence with B. Newton regarding approval;
13-May-2020	Adam Boettger	0.40	Review additional entries required to reconcile April 2020 bank and locate supporting documentation; Phone call with creditor
13-May-2020	Angelo Consoli	2.70	Call with CRA auditor regarding 908 2018/2019 review, documentation, etc. and email update; correspondence with counsel and staff regarding OLG, second secured creditor requests, etc.; correspondence with Tilbury staff regarding customer data, t-chek, records; review and correspondence regarding CIBC query; correspondence with Parkland regarding query on fuel volumes; correspondence with counsel regarding query on insurance coverage;
13-May-2020	Carla Casco	2.00	Set up payable, prepared reconciliation;
13-May-2020	Chris Mazur	0.70	Attend regarding Van Roboys, OLG, closing issues, attend regarding CIBC query, call with resources on O/S issues and moving forward;
13-May-20	Darren Griffiths	0.50	Communications with Chris Mazur and Glenn Harper regarding marketing strategy and supply precedent marketing materials.
13-May-2020	Josie Parisi	0.20	Call to OLG;
13-May-2020	Peter Naumis	0.50	DIP reads, inventory tracking. Correspondence to and from Parkland regarding request from Westcan, etc.;
13-May-2020	Susan Rickards	1.00	Prepare letters and compile cheques to submit to vendors;
14-May-2020	Angelo Consoli	2.70	Correspondence with purchaser regarding info/contact requests; correspondence with counsel and Chris regarding various matters, secured creditors, etc.; correspondence with the Bank regarding costs, accounts, etc.; correspondence with Tilbury staff regarding t-chek account data, etc.; calls to repair service provider; correspondence regarding listing of assets on site at Bloomfield; correspondence with CRA regarding filed notice;
14-May-2020	Carla Casco	3.00	Reconcile bank statements;
14-May-2020	Chris Mazur	0.90	Review draft email to CRA, Attend regarding Van Roboys and equipment, call with IC regarding Van Roboys;
14-May-2020	Darren Griffiths	0.10	Communications regarding purchaser request for release of prior environmental reports;
14-May-2020	Josie Parisi	0.30	Call to OLG;
14-May-2020	Nicole Ormond	1.00	Review approval and processing vendor invoices, etc;
14-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking;
14-May-2020	Susan Rickards	1.20	Prepare letters and compile cheques to submit to vendors;
14-May-20	Sherri Murphy	3.10	Compile schedules for cost analysis;
15-May-2020	Adam Boettger	1.00	Team discussion of legal meeting, updating of EFS AR Schedule and related statements and T-Chek account history;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
15-May-2020	Angelo Consoli	4.20	Review and reconciliation of detailed deposit listing provided by BMO to AR schedule and updates to team regarding update AR listing and update to counsel; attend call with Justice Hainey and counsel to discuss proposed Reverse Litigation Process; correspondence with Eagle staff regarding site operations, fuel orders, repairs, product supply, records, etc.; correspondence with various repair services regarding repair quotes; correspondence with Dart, Parkland and staff regarding fuel orders, site tanks and dip reads; correspondence regarding Atradius submissions; discussions and review of T-chek data;
15-May-2020	Brad Newton	0.30	Arranging for payment of fuel purchases;
15-May-2020	Carla Casco	1.50	Reconcile bank statements and other banking tasks;
15-May-2020	Chris Mazur	1.20	Attend regarding various estate matters;
15-May-2020	Peter Naumis	1.25	DIP reads, inventory tracking, operator correspondence, fuel order. Correspondence with Parkland. Attend to issues with carrier regarding tank charts, refusal to deliver, etc.;
15-May-2020	Stephanie Burrowes	0.80	Transaction detail;
18-May-2020	Adam Boettger	6.50	Update EFS AR Schedule to include interest and cross-account set-off of balances; Prepare cheque requisitions; Prepare deposit information slips; Review weekly sales tracking report;
19-May-2020	Adam Boettger	0.50	Team discussion regarding wire payment instructions/details; Provide instructions regarding inventory orders
19-May-2020	Angelo Consoli	2.70	Correspondence with LS regarding T-chek statements, data, etc.; review and approval of vendor payments; correspondence with vendor regarding site repair service records; discussion with Tilbury staff regarding fuel pricing, records, supplier payments, customer accounts, etc.; correspondence with staff regarding purchaser request for details and correspondence with various suppliers regarding same, contracts, statement of accounts, etc.;
19-May-2020	Brad Newton	0.30	Approval of wire transfers for payroll and expenses;
19-May-2020	Carla Casco	5.00	Set up payables, print cheques, set up wire and other banking tasks;
19-May-2020	Chris Mazur	0.80	Attend regarding prospective purchaser queries. Attend regarding opposition to sale order, Van Roboys;
19-May-2020	Glenn Harper	0.30	Discussion with GoDaddy on Linux Server renewal;
19-May-2020	Nicole Ormond	1.00	Review approval and processing vendor invoices, etc;
19-May-2020	Peter Naumis	1.00	DIP reads, inventory tracking;
19-May-2020	Vanessa Flis	0.25	Update fuel wires from May 15, 2020 in Ascend; send confirmations to team; update daily fuel price schedule;
19-May-20	Sherri Murphy	0.90	Review schedules for cost analysis;
20-May-2020	Adam Boettger	1.00	Team discussion on update of various estate matters;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
20-May-2020	Angelo Consoli	4.50	Conference call to discuss status of outstanding items, tax filings, site staffing, repairs, insurance, sale process; review correspondence from additional bidders counsel, and call with counsel regarding same; review motion materials issued by additional bidder regarding sale process; correspondence with site staff regarding operations, fuel pricing, records, vendor payments, etc.; bloomfield asset listing; correspondence with counsel regarding investigators queries; discussions regarding customer and vendor listings; review and correspondence regarding Atradius and customer;
20-May-2020	Carla Casco	3.00	Prepare a spreadsheet for vendor contact list, prepare deposits and other banking tasks;
20-May-2020	Chris Mazur	2.30	Attend regarding OLG, telephone discussion with resources on various matters, go forward, attend Re ; Van Roboys offer, call with IC regarding same, review Van Roboys motion material;
20-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking.
20-May-2020	Stephanie Burrowes	1.10	Attend to Rockwell Transport A/R. Transaction Detail. Email response to Rockwell Transport and forwarded invoices to Sandro at Atradius;
20-May-2020	Susan Rickards	3.00	Update addresses for spreadsheet for vendors;
20-May-2020	Tony Montesano	0.20	Correspond with A. Consoli regarding request to open HST accounts for various entities; scan copy of fax confirmation to same;
20-May-20	Sherri Murphy	2.00	Further review of schedules for cost analysis;
21-May-2020	Adam Boettger	1.00	Follow-up with monitoring company on alarm notification at Tilbury Esso; Prepare cheque requisitions for manual payroll;
21-May-2020	Angelo Consoli	1.20	Correspondence regarding adjournment of Sale Approval Motion; correspondence regarding supply of goods, supplier invoices; correspondence with staff regarding supplier payment processing, Sarnia payroll, etc.;
21-May-2020	Carla Casco	2.50	Set up paybles and other banking task.
21-May-2020	Chris Mazur	0.50	Attend regarding closing issues, APA, Parkland, Van Roboys offer, emails;
21-May-2020	Glenn Harper	0.50	Eagle email account management;
21-May-2020	Josie Parisi	0.30	Call with OLG regarding adjournment of the proceeding and request that file be updated;
21-May-2020	Nicole Ormond	0.40	Review approval and processing vendor invoices, etc;
21-May-2020	Peter Naumis	0.75	DIP reads, inventory tracking. Correspondence with Parkland. Inventory order. Correspondence with Amco regarding release of information to purchaser, privacy issues, etc.;
21-May-20	Sherri Murphy	1.50	Revise schedules for cost analysis;
22-May-2020	Angelo Consoli	3.40	Review and approval of supplier invoices, Sarnia site payroll, etc.; review bank reconciliations and follow up on outstanding items; correspondence regarding Atradius submissions, customer accounts; correspondence with vendors regarding outstanding invoices, correspondence with Tilbury staff regarding T-chek data;
22-May-2020	Carla Casco	2.00	Set up payables, print cheques and other banking tasks;
22-May-2020	Chris Mazur	0.30	Attend regarding Menchies truck issue;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
22-May-2020	Peter Naumis	1.25	DIP reads, inventory tracking, follow up with Parkland regarding yesterdays fuel order, etc.; Call to Parkland contact, track orders, expedite orders. Correspondence and update from operator regarding inventory levels;
22-May-2020	Stephanie Burrowes	0.10	approve wire transfers;
22-May-2020	Susan Rickards	2.50	Cheques and couriers to vendors;
24-May-2020	Adam Boettger	2.50	Prepare HST return for the month of April 2020; Review customer address documents updated by Eagle staff; Prepare list of remaining customers with missing address information;
25-May-2020	Adam Boettger	5.50	Prepare cheques requisitions; Prepare HST return for the month of April 2020; Prepare QST return for the month of March 2020; Prepare QST return for the month of April 2020; Review outstanding cheques on bank reconciliation and provide instructions for addressing same; Prepare deposit information forms; Call with creditors to update records to other Receiver; Prepare and send couriers to other Receivers;
25-May-2020	Angelo Consoli	4.80	Correspondence with staff regarding sale process, information requests, AR statements, etc.; discussions regarding status of outstanding matters regarding Atradius, Reverse Litigation, customers, debtor accounts, etc., compile agenda and call with Counsel to discuss same; review and correspondence regarding Mortgage receivables on True North related properties, review and summary of estimated equity and correspondence with Counsel regarding same; review customer and related Atradius correspondence regarding outstanding account; summarize review and update to Counsel; correspondence and review regarding Data room access by potential bidder and update to counsel; review and execute Discharge Statement on 66 Citadel;
25-May-2020	Chris Mazur	1.50	Preparation for call with IC, call with IC to review various ongoing file matters;
25-May-2020	Darren Griffiths	0.30	Communications with Counsel regarding sale process and information made available to prospective purchasers. Review related materials supplied by BDO corporate finance team. Receive updates regarding Sale Approval Motion;
25-May-2020	Peter Naumis	1.00	DIP reads, inventory tracking. Follow up with Parkland to confirm quantity delivered on Saturday;
25-May-2020	Stephanie Burrowes	1.10	Email response to Sandro at Atradius regarding Rockwell A/R. Telephone discussion with Sandro from Atradius regarding Rockwell and email for further information. Correspondence with Angelo regarding A/R amounts;
25-May-2020	Stephen Cherniak	0.10	Questions regarding baliff;
26-May-2020	Adam Boettger	0.90	Arrange for landscaping at Tilbury site; Update fuel cost tracking; Respond to email from customer; Review and update fuel prices at gas stations; Review request to update estimated realization analysis and R&D in extremely tight turnaround;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
26-May-2020	Angelo Consoli	3.70	Correspondence with Vendors regarding repairs, landscaping and timing thereof; correspondence with bookkeepers regarding records, payroll, customer invoicing, etc.; updates to Vendor listing and review with bookkeepers for provision to purchaser; review factum/court material submissions in respect of May 27 Sale approval motion; review and execute Authorization regarding discharge of Court Order; correspondence with counsel regarding respondents info requests; correspondence with Glyn regarding Tilbury AR and follow up with Tilbury customer regarding same; discussions and correspondence regarding updating realization analysis; correspondence with staff regarding CRA data request;
26-May-2020	Brad Newton	0.40	Review and approval of ADP and insurance wire transfers;
26-May-2020	Carla Casco	3.00	Set up payable, set up wire and other banking tasks;
26-May-2020	Chris Mazur	0.90	Attend regarding mortgage discharge, review opposition motion material, attend to Van Roboys report, CIBC counsel queries;
26-May-2020	Nicole Ormond	2.00	Review approval and processing vendor invoices, etc;
26-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking;
27-May-2020	Adam Boettger	6.50	Team discussion of updates to R&D and estimated realization analysis as well as updated to EFS AR Schedule; Review convenience store sales; Prepare R&D as at April 30, 2020; Prepare estimated realization analysis as at April 30, 2020;
27-May-2020	Angelo Consoli	4.00	Correspondence with Tilbury staff regarding review and updates of Vendor contact list, records in storage, review of supplier invoices, T-chek and Comdata reporting, etc.; correspondence with staff regarding supplier product orders; correspondence with counsel regarding vendor list, sale closing matters, etc.; review factum materials and attendance during Sale Approval Motion; review and discussions regarding estimated realization analysis, assumptions, etc.; correspondence from Counsel regarding Atradius / customer follow up and review analysis provided; correspondence with Counsel regarding outcome of 66 Citadel Discharge request; correspondence regarding review of offer on additional property;
27-May-2020	Carla Casco	2.50	Set up payables, print cheques and other banking tasks;
27-May-2020	Chris Mazur	1.80	Review CIBC materials, attend regarding updated ERS, attend regarding mail on KSV station, attend regarding sales approval motion;
27-May-2020	Nicole Ormond	0.50	Review approval and processing vendor invoices, etc;
27-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking;
27-May-20	Sherri Murphy	2.10	Finalize schedules for cost analysis;
28-May-2020	Adam Boettger	2.50	Team discussion of R&D and estimated realization analysis as at April 30, 2020; Team discussion of pending sale and site transition tasks; Review of site manager's request for inventory stock order; Phone call with EFS customer and review customer account to verify if payment was made to account;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2020 to May 31, 2020**

Date	Name	Hours	Comments
28-May-2020	Angelo Consoli	4.50	Review and correspondence with bookkeepers regarding additional T-chek / Comdata transaction details and update to counsel regarding same; call with prospective bidder of Sarnia Shell assets; correspondence with Eagle staff regarding Sale approval motion and next steps; correspondence with staff regarding Closing items/considerations; correspondence with supplier regarding completed repairs; correspondence regarding customer accounts; correspondence with counsel regarding BMO funds; discussions with staff regarding recording deposit entries for insurance, mortgage receivable, wire instructions, customer accounts and e-mail follow up, etc.; correspondence with site operators regarding product orders/fuel pricing;
28-May-2020	Brad Newton	0.30	Review and approval of fuel purchases and approving wires for same;
28-May-2020	Carla Casco	1.50	Set up payable, set up wire and other banking tasks;
28-May-2020	Chris Mazur	0.70	Telephone discussion with Sarnia prospective purchaser, attend regarding Spergal query, BMO funds, review other offer on station;
28-May-2020	Glenn Harper	1.50	Eagle email account management; discussions with GoDaddy regarding access and billing issues; resolve login issues with SIR Solutions; correspondence with Valerie Ojo @ location regarding SIR system;
28-May-2020	Nicole Ormond	0.50	Review approval and processing vendor invoices, etc;
28-May-2020	Peter Naumis	0.50	DIP reads, inventory tracking, fuel order. Correspondence with Parkland regarding delivery;
28-May-2020	Stephanie Burrowes	1.10	Transaction detail. Approve wire transfers.
28-May-2020	Vanessa Flis	0.45	Prepare, enter and process wire; post outstanding wire in ascend from May 22, 2020;
29-May-2020	Adam Boettger	0.30	Update EFS AR Schedule with tracking of Atradius claims;
29-May-2020	Angelo Consoli	5.50	Review and discussion regarding estimated realization analysis and related schedules and assumptions; correspondence with Chris and Counsel regarding same and correspondence with counsel regarding BMO funds; correspondence with Tilbury staff regarding customer accounts, records, etc.; review draft court report regarding Reverse Litigation Process; review and reconciliation regarding Customer PAD's;
29-May-2020	Carla Casco	0.50	Set up payable and receipt deposits;
29-May-2020	Chris Mazur	1.60	Review Estimated Realization Analysis, telephone discussion with resources, IC regarding same and BMO; review draft reporting email, 246 draft report;
29-May-2020	Glenn Harper	0.50	Discussion with GoDaddy regarding email access issues and billing errors on account renewal;
29-May-2020	Peter Naumis	0.25	DIP reads, inventory tracking;
		<u>250.80</u>	

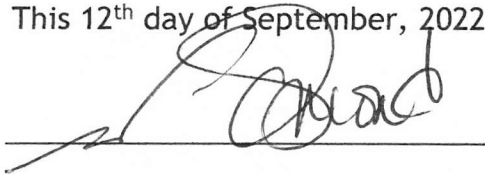
Attached is Exhibit "9"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jul-20	908593 ONTARIO LIMITED, et al	CINV0462171-I

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of June 1, 2020 to June 30, 2020:

	Hours		Fees
Senior Vice President			
B. Newton	2.10	\$ 510.00	\$ 1,071.00
C. Mazur	35.80	510.00	18,258.00
J. Parisi	0.50	510.00	255.00
S. Cherniak	0.10	510.00	51.00
Vice President			
A. Consoli	99.80	425.00	42,415.00
M. Murray	1.30	425.00	552.50
P. Naumis	9.25	425.00	3,931.25
Manager			
A. Boettger	130.30	350.00	45,605.00
S. Burrowes	7.60	350.00	2,660.00
Staff			
C. Casco	51.60	150.00	7,740.00
G. Harper	32.70	250.00	8,175.00
N. Jahja	10.60	250.00	2,650.00
N. Ormond	21.30	275.00	5,857.50
R. Bartolini	20.60	150.00	3,090.00
S. Murphy	23.00	150.00	3,450.00
S. Rickards	24.50	150.00	3,675.00
T. Montesano	0.20	150.00	30.00

V. Flis	0.90	150.00	135.00
	<u>472.15</u>		<u>\$ 149,601.25</u>
HST on BDO Fees			19,448.16
Total Fees			<u>\$ 169,049.41</u>

Disbursements

Courier/Postage Fees			\$ 69.86
HST on courier/postage fees			9.08
Total Disbursements			<u>\$ 78.94</u>

Total Invoice \$ 169,128.35

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
1-Jun-2020	Adam Boettger	2.50	Review fuel costs and update gas station prices; Prepare analysis of A/R balances by location of customer; Update daily profit fuel margin tracking; Update weekly sales tracking sheets.
1-Jun-2020	Angelo Consoli	3.20	Review draft 8th Report to Court and call with IC to discuss Report, Reverse Litigation Process, customer statements, etc.; correspondence with Counsel re: sale process considerations, etc.; correspondence with SIR re: EFS server.
1-Jun-2020	Chris Mazur	2.90	Review 8th Report to Court, call with IC to discuss, review claims process.
1-Jun-2020	Peter Naumis	0.75	DIP reads, inventory tracking.
1-Jun-2020	Stephanie Burrowes	0.80	Email response to Adam regarding customer account and returned EFT. Transaction Detail.
2-Jun-2020	Adam Boettger	3.40	Phone call from creditor; Team discussion of property transition items outstanding; Prepare analysis of A/R balances by geography of customer (by transaction origin and by customer location); Prepare deposit information forms for daily debit deposits to bank account.
2-Jun-2020	Angelo Consoli	3.80	Correspondence with SIR re: server update and discussions with staff re: assistance for same; updates to summary of closing matters; call with Counsel to discuss closing matter considerations, planning, WC adjustment, inventory count, vendors, etc.; call with Tilbury site operator re: credit card terminal repairs, fuel pricing, etc.; correspondence with bookkeeper re: payroll processing, records, etc.; call with Chris to discuss closing matters, reverse litigation process, etc.; correspondence with Dart re: service call on CC terminals at Tilbury; correspondence with agent for Sarnia Shell re: status update; correspondence with 402 and Bloomfield customers re: account payment.
2-Jun-2020	Brad Newton	0.30	Review and approve payroll wire.
2-Jun-2020	Carla Casco	1.50	Set up payable and print cheques and other banking tasks.
2-Jun-2020	Chris Mazur	0.60	attend re; claims process planning and closing process, review /sign cheques.
2-Jun-2020	Glenn Harper	1.50	Correspondence w. SIR Solutions and GoDaddy to resolve locked account for website status; discussion with GoDaddy to access billing account and payment.
2-Jun-2020	Nicole Ormond	1.50	Correspondence with vendors; review supplier invoices, submit for payments.
2-Jun-2020	Peter Naumis	0.25	DIP reads, inventory tracking.
3-Jun-2020	Adam Boettger	3.30	Organize new daily fuel pricing ; Team call to discuss sale transition AR collection process reporting fuel sales; Discussion with bookkeeper on IT infrastructure and transition plan; Prep task checklist on sale transition.
3-Jun-2020	Angelo Consoli	4.50	Correspondence with Counsel re: realization analysis, purchaser request re: site access, info requests to debtor; correspondence with counsel to the Debtors re: customer info request; review analysis and call with the Bank and its Counsel re: same; call to discuss planning for Closing, considerations, IT, employees, inventory, purchases, etc.; follow up calls with Tilbury staff re: IT systems, transition, etc.; correspondence with customer and staff re: payment of account; correspondence re: request for personal data files on Eagle computer; review and approval of supplier invoices.
3-Jun-2020	Carla Casco	3.00	Set up payable, receipt deposits, and other banking tasks.
3-Jun-2020	Chris Mazur	3.10	Review draft e-mail to BMO, attend re status of KSV sale, attend re: sale closing planning, Call w IC, prep for CIBC call, attend call with CIBC and counsel, call with prospective claims officer.
3-Jun-2020	Glenn Harper	1.00	Call with Angelo Consoli, Chris Mazur and Adam Boettger re: items required for sales of locations to buyer;
3-Jun-2020	Glenn Harper	0.70	Discussion w. Intuit QuickBooks re: transition and billing to new buyer for June 16; resolve access to QB online;
3-Jun-2020	Glenn Harper	0.50	Correspond w. Google re: transition and billing to new buyer for June 16 closing;
3-Jun-2020	Glenn Harper	0.30	Call with Valerie Ojo, Adam Boettger and Angelo Consoli re: server and computer issues/transition for sale .
3-Jun-2020	Nicole Ormond	0.70	Correspondence with vendors; review supplier invoices, submit for payments.
3-Jun-2020	Peter Naumis	0.75	DIP reads, inventory tracking, fuel order. Correspondence with Parkland re: new site numbers, procurement protocol, etc. Correspondence with Amco. Follow up with Parkland re: order placement, confirmation of scheduled delivery, costs, etc.
3-Jun-2020	Vanessa Flis	0.20	Correspondence with A. Boettger re: new formatting of fuel sales; recording daily fuel prices.
4-Jun-2020	Adam Boettger	5.00	Send service requests for fuel pump repairs; Team discussion of pending POs to approve for store purchases; Prepare manual payroll cheques; Send inquiry to IT consultant regarding gcode code for generating customer statements and review response; Prepare Estimated realization analysis as at May 31, 2020; Update task checklist on sale transition.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
4-Jun-2020	Angelo Consoli	4.30	Review and approval of supplier cheques; call and e-mail correspondence with K2 rep re: sale closing matters, IT, employees, suppliers, etc.; correspondence re: same with staff regarding considerations on closing matters and update to tracking schedule re: same; call with MNP rep re: impact on sale closing on 908 staff and IT systems, records, etc.; correspondence with Dart re: request to attend Sarnia sites for pump repairs; call with bookkeeper re: sale closing matters, IT, backups, etc.; correspondence with counsel re: call to discuss Tilbury computers, personal data files; call with IT to discuss closing, transition of data, backups, etc.
4-Jun-2020	Carla Casco	4.70	prepare cheque requisitions, set up payables, print cheques and reconcile bank statements.
4-Jun-2020	Chris Mazur	1.10	call with prospective claims officer, e-mail packages to prospective claims officers, attend re; closing matters, process.
4-Jun-2020	Glenn Harper	2.30	QuickBooks requests from CRA; cloud server related items;
4-Jun-2020	Nicole Ormond	1.00	Correspondence with vendors; review supplier invoices, submit for payments.
4-Jun-2020	Peter Naumis	1.00	DIP reads, inventory tracking, follow up with Parkland re: late delivery. Correspondence with Tilbury operator and diesel order. Continued update and correspondence with Parkland re: delayed orders, etc.
5-Jun-2020	Adam Boettger	3.50	Review mail; Call with SIR Solutions to discuss IT transition as a result of sale; Prepare cheque requisitions; Prepare deposit information forms; Coordinate generation of customer statements with IT consultant
5-Jun-2020	Angelo Consoli	3.40	Correspondence and call with SIR rep re: site transition, backup site access to Eagle Fleet Services data, C-store data, proposed notification to customers, etc.; correspondence with Tilbury staff re: records; review and correspondence re: Parkland order and approval of Amco Order; review updated Estimated Realization Analysis and correspondence re: same; correspondence from CRA re: HST return submission and follow up with bookkeepers re: support for same; correspondence with Counsel re: customer submission on Atradius - review records re: same and response.
5-Jun-2020	Brad Newton	0.60	Review and approval of multiple expenditures.
5-Jun-2020	Carla Casco	4.80	Set up payable and reconcile bank statements.
5-Jun-2020	Chris Mazur	2.40	Tdw DLA, Macmillan, send info to DLA, attend re queries, structure of claims process, review/revise court report.
5-Jun-2020	Glenn Harper	3.50	Call with Yan @ SIR Solutions on current server set-up/hardware and transition plan to new owners; access server; server maintenance; discussion w. Angelo Consoli of same.
5-Jun-2020	Peter Naumis	1.00	DIP reads, inventory tracking, etc. Diesel order, operator correspondence and update from Parkland re: delayed order, credit errors, revised accounting, etc.
5-Jun-2020	Susan Rickards	1.00	Cheques to Vendors
7-Jun-2020	Adam Boettger	1.00	Review vendor transition list as part of sale; Update fuel price tracking document;
8-Jun-2020	Adam Boettger	6.00	Draft termination letters; Update payroll tracking sheet; Prepare analysis of employee hours for WEPPA calculation; Discussion of transition items; Phone call with store manager regarding tobacco purchase; Update weekly sales tracking; Update gross margin tracking; Review reconciliation of EFS AR Schedule; Update EFS AR Schedule with collection costs and settlement amounts.
8-Jun-2020	Angelo Consoli	5.50	Review Draft 8th Court Report and call with Counsel to discuss comments on same; correspondence with site operators and Tilbury staff re: operations, pricing, payroll, Parkland, records, product inventory, etc.; correspondence with various vendors re: site transitions; review and correspondence re: K2 comments on Closing Matters, vendors, etc.; prepare and send summary of various contacts / notes to K2; discussions re: various outstanding matters, closing matters, next steps, etc.; correspondence with inventory count representative; review and discussions re: updates to customer statements; correspondence re: SIR transition, site processing, etc.
8-Jun-2020	Chris Mazur	4.10	Attend re closing issues, ESR update, Call w IC to review report to court, review closing schedule.
8-Jun-2020	Nicole Ormond	0.70	Correspondence with vendors; review supplier invoices, submit for payments.
8-Jun-2020	Nicole Ormond	0.30	Correspondence to insurer re policy and copy of same
8-Jun-2020	Peter Naumis	1.25	DIP reads, inventory tracking. Review correspondence from Imperial re: customer complaint. Update and discussions with operator. Respond to Imperial.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
9-Jun-2020	Adam Boettger	7.00	Team discussion of Atradius claim process status; Call with Controller to discuss online access to Eagle Fleet Service invoices; Assist Technician in reconciliation of bank statements; Prepare allocation schedule of vendor transition letters; Draft vendor transition letter (for transition, cancellation and utilities); Team status call on review of customer agreements for guarantor details; Prepare allocation schedules for guarantor detail inputs; Discussion of store tobacco purchase approval; Prepare schedule of outstanding employees and employee information; Send inquiry to store manager on employee details; Provide instructions for preparing termination letters; Draft transition memo for store manager; Update transition task list tracking
9-Jun-2020	Angelo Consoli	4.70	Call with IT re: transition / set-up of Eagle Shared servers, SIR data, etc.; discussions, review and updates to closing matter tracking documents; call with BDO staff re: Atradius submissions, documentation review for Reverse Litigation Process and provide outline/sample of same; correspondence with Tilbury staff re: inventory counts, site assets, records, etc.; review and reply correspondence with purchaser and counsel re: closing matters, computer records; correspondence with Parkland re: sale.
9-Jun-2020	Brad Newton	0.40	Review and approval of fuel purchase and payroll.
9-Jun-2020	Carla Casco	4.50	Reconcile bank statements, set up payable, print cheques and other banking tasks.
9-Jun-2020	Chris Mazur	1.40	Attend re operating issues, closing /transition issues, call with resources regarding Guarantor information and claims process,
9-Jun-2020	Glenn Harper	0.50	Quickbooks items
9-Jun-2020	Nerina Jahja	1.30	Call with group; review A. Consoli's email; review A. Boettger email in regards to terminations; prepare terminations; save on folder
9-Jun-2020	Nicole Ormond	0.50	Correspondence with vendors; review supplier invoices, submit for payments.
9-Jun-2020	Nicole Ormond	2.00	Conference call, updates to list of guarantors
9-Jun-2020	Peter Naumis	0.75	DIP reads, inventory tracking, fuel order. Correspondence and update from Parkland re: new ordering process, prepaying, etc.
9-Jun-2020	Stephanie Burrowes	3.50	Transaction detail. Approve wires. Conference call to discuss submitting information to Atradius and compiling info requested by legal counsel. Review customer agreements and enter guarantor information to spreadsheet.
9-Jun-2020	Susan Rickards	1.00	Cheques to vendors
9-Jun-2020	Vanessa Flis	0.50	Processing Wire; update GL
10-Jun-2020	Adam Boettger	8.00	Update draft Estimated realization analysis as at May 31, 2020; Update EFS AR Schedule to include Customer Agreements located; Prepare figures for Receiver's Report to the Court; Prepare list of email responses to billing/invoice email received within 48 hours of initial email; Team discussion of transition items; Team discussion of IT transition items; Team discussion of Guarantor listing; Prepare transition memos for store managers and staff; Arrange for repair at XTR location; Update credit card payment application schedule and email Parkland with inquiries on missing items; Update transition task list document; Phone call with bookkeeper to advise of Purchaser's decision not to retain employees and to discuss transition items with Receiver; Update EFS AR Schedule with payments made or proven by customers
10-Jun-2020	Angelo Consoli	6.00	Correspondence with site staff re: DIP reports, fuel levels / orders, c-store orders, transition to purchaser, records, IT systems, etc.; review and correspondence with site operating managers re: purchaser queries and response to same; correspondence with inventory count team; review, discussions and updates to Estimated Realization schedules and email same; review and comments to counsel re: letters to Parkland, debtors, etc.; calls with Tilbury bookkeepers re: transition issues, servers, vendor contacts, etc.; correspondence with Tilbury tenant re: termination of rental arrangement; correspondence re: status of SIR assistance; correspondence re: POS equipment at site.
10-Jun-2020	Carla Casco	6.00	Prepare spreadsheet of information from Guarantor forms.
10-Jun-2020	Chris Mazur	2.30	Attend regarding closing issues, Parkland letter, review draft ERS, telephone discussion with resources re :closing matters,
10-Jun-2020	Glenn Harper	3.20	Review of Google GSuites account and required tasks to be performed before sale to new owner; discuss w. SIR on server changes and access required before closing sale date; resolve QuickBook issues via network.
10-Jun-2020	Nerina Jahja	5.20	List Guarantor information form CCA's list.
10-Jun-2020	Nicole Ormond	4.00	List Guarantor information form CCA's list.
10-Jun-2020	Peter Naumis	1.25	DIP reads, inventory tracking. Follow up on delay with Tilbury order/delivery. Numerous calls with Parkland, push for delivery, etc. Operator correspondence.
10-Jun-2020	Rose Bartolini	6.30	Guarantor information form CCA's list.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
10-Jun-2020	Sherri Murphy	3.40	Credit Agreement updates to spreadsheet;
10-Jun-2020	Susan Rickards	4.50	Cheques to vendors Review and update Guarantor list
10-Jun-2020	Tony Montesano	0.20	Provide A. Boettger with contact information Enbridge Gas, Hydro One and Bluewater Power Distribution Corp.
11-Jun-2020	Adam Boettger	8.00	Call with IT service provider to discuss mass email procedures and details; Provide SIR service provider with sample documents for completing project; Update draft vendor transition / cancellation letters; Update vendor contact list and provide to team for drafting letters; Discussion with Technician regarding contact information; Compile results from team review of credit agreements for details of guarantors; Discuss estimated required fuel schedule for final fuel purchase; Call with staff to discuss IT site transition and other site transition issues/questions; Review IT consultants notes on tasks to be completed and provide comments.
11-Jun-2020	Angelo Consoli	6.50	Review request and correspondence with counsel re: T-chek / Comdata and follow up with bookkeepers re: same; correspondence with counsel re: information requests to financial institutions and follow up on same; call with SIR to discuss IT related matters re transition and steps/outline for assistance with customer notices for Reverse Litigation Process; call with Tilbury accounting staff and IT re: transition of IT from site, closing considerations, etc.; correspondence with Site Managers re: Purchases, inventory levels, etc.; review reports and prepare summary of inventory valuation; forward to purchaser along with correspondence on other items for consideration re: closing, fuel, etc.; review and approval of supplier invoices.
11-Jun-2020	Carla Casco	3.10	Receipt cheque, scan bank statements, and other banking tasks.
11-Jun-2020	Chris Mazur	1.10	attend re: various closing issues, e-mails re Claims Process.
11-Jun-2020	Glenn Harper	2.00	Discussion on QB files, discuss server issues with SIR Solutions, call with staff to discuss transition to new owners.
11-Jun-2020	Nicole Ormond	6.00	Correspondence with vendors; review supplier invoices, submit for payments.
11-Jun-2020	Peter Naumis	1.00	DIP reads, inventory tracking. Parkland correspondence re: Tilbury delivery. Review and discuss estimated delivery needs to date of closing.
11-Jun-2020	Rose Bartolini	6.80	entered Guarantor information
11-Jun-2020	Sherri Murphy	3.60	Credit Agreement updates to spreadsheet;
11-Jun-2020	Stephanie Burrowes	1.50	Update spreadsheet for guarantor information.
11-Jun-2020	Susan Rickards	4.00	Guarantor list and cheques to vendors
11-Jun-2020	Vanessa Flis	0.20	Updating daily fuel price list.
12-Jun-2020	Adam Boettger	6.70	Call with SIR provider to discuss data backup/archive and continued access to data; Sign vendor transition letters; Prepare utility and other transition letters; Compile results from team review of credit agreements for details of guarantors; Update working capital transition analysis; Update site transition memos for store managers; Finalize 246(2) Interim Receiver's Report; Prepare HST return for the month ended May 31, 2020; Send inquiry to T-Chek requesting details of deposits made in June 2019.
12-Jun-2020	Angelo Consoli	7.00	Correspondence with CRA re: information submissions, outstanding matters; correspondence re: revisions to Draft 8th Report; call with SIR re: site computer transitions, access to servers, etc.; correspondence with site staff re: inventory levels, records, planning/steps for office trailer removal, etc.; correspondence with purchaser re: information requests, closing matters, fuel orders, site tanks, etc.; correspondence re: notices to vendors, correspondence with Richmond re: site attendance for closing matters, site transition, safe transitions, records transfer from Sarnia to Tilbury, etc.; info requests to Libro and FOCU and correspondence re: subsequent follow up with T-chek; correspondence with counsel re: closing matters, documents, etc.; correspondence from insurer re: upcoming closing and next steps, Bloomfield site report and forward to Spergel; review of supplier invoices and forward for processing.
12-Jun-2020	Carla Casco	1.50	Various banking tasks.
12-Jun-2020	Chris Mazur	1.70	attend re; claims process, review/sign closing docs.
12-Jun-2020	Glenn Harper	7.50	Complete removal and relocation of computer workstations, servers and battery backups from Tilbury account office.
12-Jun-2020	Melanie Murray	0.10	Call re: transition of keys for upcoming sale
12-Jun-2020	Peter Naumis	0.50	DIP reads, inventory tracking. Operator correspondence re: fuel needs. Order inventory.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
15-Jun-2020	Adam Boettger	5.50	Submit pump repair service call; Discussion regarding OLG transition; Address IT issues around accessing computers removed from site and providing necessary access to all Eagle Staff; Schedule the sending of vendor notice letters following closing; Provide site transition memo for payroll manager; Prepare sample of T-Chek and Comdata transaction history for Court report exhibit; Prepare list of unique guarantors with contact information; Address Purchasers premature site transition items; Contact IT service provider to inquire about password security on device; Consider other actions for access to shared folder documents; Reconcile PAD receipts from EFS AR schedule to Statement of R&D.
15-Jun-2020	Angelo Consoli	7.00	Numerous correspondence with staff and site operators re: planned closing, inventory counts, insurance, accounting, deposits, staffing, attendance by purchaser at the sites, IT access, etc. Numerous correspondence with the Purchaser re: Closing matters, vendors, insurance, employees, on site activities, accounting, etc.; Numerous correspondence with Counsel re: Closing, Purchase Price Allocation, HST on sale, considerations re: same, delay in closing, OLG, computer records, Parkland, etc.; Review and updates to Draft Report and related schedules; correspondence with insurance brokers (DL and Hub) re: policies, pending sale closure.
15-Jun-2020	Chris Mazur	3.90	Attend re closing matters, review/sign Receiver's certificate. Call with IC regarding prospective claims officers, call with IC regarding closing issues, HST issue, call with HST advisor.
15-Jun-2020	Glenn Harper	1.50	Attend to GSuite, server items
15-Jun-2020	Josie Parisi	0.10	call to OLG regarding sale of property and lottery terminal
15-Jun-2020	Melanie Murray	1.20	Email exchange with AC, CM; attend at both London Line locations, deliver keys, meet with Dhruv and new owners re: sale/taking of possession; took photos
15-Jun-2020	Nicole Ormond	0.50	Review vendor invoices and submit for payment;
15-Jun-2020	Peter Naumis	0.75	DIP reads, inventory tracking.
15-Jun-20	Sherri Murphy	3.00	Compile schedules for cost analysis;
16-Jun-2020	Adam Boettger	5.50	Address transition issues for sale of property and access to IT systems; Review emails received 48 hours after initial PAD email to document reason for the email (including disputes of amounts owing); Contact Tilbury location regarding OLG changes for the day; Provide direction to employee regarding physical records from location; Arrange for review of Customer Credit Applications for copies of agreements not on server; Phone call with creditors collection agent and advise of receivership; Discussion of inventory listing at all locations and potential verification of costing information; Schedule test access of computers removed from Tilbury sites; Update EFS AR Schedule; Update Atradius claims tracking documents.
16-Jun-2020	Angelo Consoli	7.50	Numerous correspondence with counsel re: delay / extension on Closing, considerations, next steps, etc.; correspondence with Tilbury and Sarnia site staff re: site operations, purchaser, upgrades, inventory counts/costing, record storage, etc.; correspondence with various vendors re: transition of services; review and discussions re: Arctic Fox mortgage; Updates to Draft 8th Report and related schedules and forward to counsel for review; review and updates re: Atradius submissions; review bank statements and prepare chart to summarize updates to AR listing.
16-Jun-2020	Brad Newton	0.30	Review and approval of payment of operating expenses.
16-Jun-2020	Carla Casco	2.00	Prepare cheque requisition and print cheques.
16-Jun-2020	Chris Mazur	2.90	Emails regarding delay in closing, call with IC RE; counter to purchaser, attend re Arctic fox, attend re closing, update to CIBC, review Spergel motion material.
16-Jun-2020	Josie Parisi	0.30	call with OLG re change over and process
16-Jun-2020	Nicole Ormond	0.50	Review supplier invoices, submit for payments.
16-Jun-20	Sherri Murphy	3.20	Review schedules for cost analysis;
17-Jun-2020	Adam Boettger	8.70	Team discussion regarding customers whom already contacted Receiver to arrange for payment; Communication with customer regarding outstanding invoices and support for alleged payment; Send request for copies of fuel settlement report to Parkland; Update tracking of credit card sales applied against fuel purchases; Update fuel tracking sheet; Discussion of IT transition issues; Review Atradius listing and Atradius submission tracking document; discussion with Technicians for reviewing and cataloguing credit application agreements; Review manual payroll calculations for 402 and XTR employees, including calculation of source deductions; Draft cheque requisitions ; Update vendor transition letters, including utility letters, and prepare to send notices via email; Update and prepare to send employee termination letters for 402 and XTR employees.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
17-Jun-2020	Angelo Consoli	5.30	Review revised/additional Closing documents; correspondence with Counsel re: closing, funds, amending agreements, etc.; correspondence with the purchaser re: various transition issues, customer contact info, etc.; confirmation to staff re: successful closing, next steps re: notices to vendors, etc.; discussions with Tilbury staff re: removal of records from trailers, payroll; review customer account re: payment, rebates, HST, etc. and correspondence with customers re: same; correspondence with vendors re: sale and site transition; notices and correspondence to insurers re: coverage on various sites; review and correspondence re: CRA 908 notice, considerations re: rebates, Vendor ITC's, etc.; correspondence re: Atradius claims; correspondence with MNP re: site transition, POS, access to records at Ultramar site; correspondence with lessor; review and approval of supplier invoices;
17-Jun-2020	Carla Casco	2.00	Set up payable, prepare deposit slips and other banking tasks.
17-Jun-2020	Chris Mazur	1.30	attend re; status of closing, review Spergel endorsement, attend re HST issues, e-mail CIBC, closing transition matters, attend re: Longtail insurance.
17-Jun-2020	Glenn Harper	2.80	Computer and network related items; QuickBooks
17-Jun-2020	Nicole Ormond	0.50	Review supplier invoices, submit for payments.
17-Jun-20	Sherri Murphy	5.60	Revision to schedules for cost analysis;
18-Jun-2020	Adam Boettger	3.30	Summarize quotes from SIR Solutions; Follow-up on fuel deposits; Follow-up with employees on IT issues, access to system and current projects; Arrange to contact customers with notice of transition; Review notification of charges from Ontario Lottery and Gaming Commission; Send safe access instructions.
18-Jun-2020	Angelo Consoli	3.80	Correspondence with purchaser re: various matters incl. vendors, safes, accounting, etc.; correspondence with Richmond re: site attendance; correspondence with various vendors re: transition; discussions with staff re: status of transition issues, customer accounts, etc.; coordinate record removal from Ultramar to storage facility; correspondence with one of the insurers re: cancellation document supplied, complete and return; discussions re: draft 8th Court Report and related schedules.
18-Jun-2020	Brad Newton	0.20	Review and approval of payroll wire transfer.
18-Jun-2020	Carla Casco	4.00	Set up payable, print cheques, prepare spreadsheet of Fleet card customers, scan doc and save to file.
18-Jun-2020	Chris Mazur	0.60	attend re: closing issues, proceeds.
18-Jun-2020	Josie Parisi	0.10	Discussions re OLG
18-Jun-2020	Nicole Ormond	1.50	termination letters and correspondence with vendors
18-Jun-20	Sherri Murphy	4.00	Prepare schedules for cost analysis;
18-Jun-2020	Susan Rickards	6.00	Review Eagle records for additional CCA's
19-Jun-2020	Adam Boettger	6.50	Sign cheques; Review mail; Prepare cheque requisitions; Review and reconcile account balances; Identify invoices relating to other Receiver's mandate and send to the applicable Receiver; Prepare and send termination request for employee benefits; Update sales tracking sheet; Review response from T-Chek regarding details of deposits in June 2019; Inquiries to store managers on change to fuel prices during changeover.
19-Jun-2020	Angelo Consoli	3.50	Correspondence with purchaser re: post closing transition matters; correspondence with Richmond re: safe transitions; correspondence with staff re: record removal from Walkers Rd.; review and approval of supplier cheques, supplier statements, etc.; review and update to counsel re: T-chek supplied data; correspondence with insurance broker re: policy; correspondence re: CRA HST request, and response to CRA re: same.
19-Jun-2020	Carla Casco	6.00	Set up payable, print cheques and update spreadsheet for additional customer agreements.
19-Jun-2020	Chris Mazur	0.40	attend re: HST filing, transition accounting, SIR tasks.
19-Jun-2020	Nerina Jahja	4.10	Update AR claim list
19-Jun-2020	Rose Bartolini	7.50	Upload customer agreements and verify name and addresses of guarantors.
19-Jun-2020	Stephanie Burrowes	1.00	Transaction detail.
19-Jun-2020	Susan Rickards	7.00	Review Eagle records for additional CCA's and update schedule
21-Jun-2020	Adam Boettger	3.00	Verify totals of T-Chek daily deposit report submitted by T-Chek; Review comparison of BDO Atradius Tracking list to Atradius Listing and update comparison listing and investigate variances; Generate customer statements for EFS customer
22-Jun-2020	Adam Boettger	6.50	Contact fuel provider regarding transitioning of account items; Prepare deposit information forms for daily direct deposits; Review banking activity; Update account allocations of banking transaction activity; Prepare R&D as at June 15, 2020; Discussion of customer statement and send to customer; Phone call to Bell to discuss internet connection at Tilbury; Review of Equifax invoices received

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
22-Jun-2020	Angelo Consoli	1.80	Review and correspondence re: vendor statements of outstanding fees; correspondence re: customer statements; correspondence from CRA re: HST audit, review/discuss with bookkeeper and review supporting documentation; calls/e-mails with brokers re: premiums, refunds, additional coverage.
22-Jun-2020	Chris Mazur	0.30	attend re insurance, e-mails
22-Jun-2020	Nicole Ormond	1.00	Correspondence with vendors; review supplier invoices, submit for payments.
23-Jun-2020	Adam Boettger	5.50	Discussion of IT transition issues; Coordinate collection of outstanding shift reports; Draft letter relating to hydro meter on property owned by separate legal entity; Prepare HST return for the month ended May 31, 2020; Review statement of accounts submitted by vendors; Provide instructions to bookkeeper for downloading payroll records from ADP
23-Jun-2020	Angelo Consoli	2.20	Correspondence with Tilbury staff re: records, payroll, status of ROE forms, etc.; review and correspondence re: supplier statements; correspondence/reconciliation re: Parkland fuel and C-Store inventory; correspondence with counsel re: T-chek data; correspondence with counsel re: steps on pursuing customer accounts; discussions and review data re: WC Adjustment.
23-Jun-2020	Brad Newton	0.30	Review and approval of payroll payment.
23-Jun-2020	Carla Casco	3.50	prepare deposits, set up payable, print cheques and other banking tasks.
23-Jun-2020	Chris Mazur	0.70	Attend re; claims process, claims officer, Atradius;
23-Jun-2020	Glenn Harper	0.70	Shared folder access issues with employees; vendor related inquiries.
23-Jun-2020	Nicole Ormond	0.30	Correspondence with vendors; review supplier invoices,
24-Jun-2020	Adam Boettger	6.30	Update R&D as at June 15, 2020 as well as bank transaction tracking sheet; Prepare EFS AR Schedule appendix for court report; Compile guarantor and customer agreement information obtained through follow-up phases; Contact Comdata concerning payments after January 2020 to date of sale; Team discussion of working capital adjustments; Arrange to close bank account and transfer of funds ; Team discussion of EFS AR schedule and guarantors; Update list of guarantor contacts.
24-Jun-2020	Angelo Consoli	4.00	Review and correspondence re: AR and related schedules for reverse litigation process, Guarantors; follow up correspondence with various customers re: outstanding invoices and forward same; correspondence with Counsel re: reverse litigation schedules, Guarantors, etc.; discussions re: supplier invoices, WC Adjustment analysis, etc.; correspondence with the Bank re: customer payments direct to company accounts; notice to utility provider and forward to debtor; review and correspondence with staff re: supplier payments.
24-Jun-2020	Carla Casco	1.50	Set up payable and receipt deposits and other banking tasks.
24-Jun-2020	Chris Mazur	0.60	Attend re: claims process, Sarnia sale process/equipment,
24-Jun-2020	Glenn Harper	0.50	Correspond to CFIB re: cancellation of membership on sites
24-Jun-2020	Glenn Harper	1.00	Discuss with SIR regarding shared data.
25-Jun-2020	Adam Boettger	5.60	Prepare journal entries for allocation of sales proceeds between sites; Discussion with bookkeepers on shared folder; Review of shared folder access and steps for response; Team discussion of EFS AR Schedule; Inquiries to Comdata on changes to account; Forward information to other Receivers; Phone call with vendor to discuss opening of new accounts; Update EFS AR Schedule Claim amount and Settlement amount.
25-Jun-2020	Angelo Consoli	3.80	Review correspondence from CRA and forward to counsel to forward to debtors counsel; correspondence with various customers re: outstanding invoice, compile and forward same and discuss account reconciliation; correspondence re: Atradius and related customer payments; correspondence with insurance broker; correspondence re: SIR data; correspondence re final transition steps; correspondence with MNP re: Eagle staffing matters.
25-Jun-2020	Carla Casco	1.50	set up payable, print cheques and other banking tasks.
25-Jun-2020	Chris Mazur	1.50	review claims officer proposals, Telephone discussion with IC regarding same, claim process.
25-Jun-2020	Glenn Harper	1.00	Call with SIR and Rick Newton re: IT
25-Jun-2020	Nicole Ormond	0.30	Vendors transition matters
25-Jun-20	Sherri Murphy	0.20	Finalize schedules for cost analysis;

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2020

Date	Name	Hours	Comments
26-Jun-2020	Adam Boettger	7.50	Updated EFS AR Schedule; Contact vendor concerning timing of product delivery; Review of bank transaction activity; Phone call with counsel to discuss EFS AR Schedule; Review proportion of customer agreements which have been obtained by Receiver; Phone call with Ontario Lottery and Gaming Corporation to discuss return of credit balance; Discussion of Purchaser's need to set-up new T-Chek and Comdata accounts; Send inquiry to T-Chek asking for explanation of deposit; Follow-up with Parkland regarding receipt of documents and credit balances; Prepare summary of OLG charges in the month of June 2020; Prepare summary of Claims Officer Proposals.
26-Jun-2020	Angelo Consoli	3.50	Review revised 8th Report; call with Counsel to discuss same; review and discussions re: related schedules; correspondence with various customers re: account status and review documentation provided re: account reconciliation, payment of account, etc.; review and approval of supplier cheques, follow up on Imperial invoices; review re: supplier quote; discussions / review WC Adjustment; review and correspondence re: SIR services.
26-Jun-2020	Carla Casco	2.00	set up payable, search for contract and other banking task.
26-Jun-2020	Chris Mazur	2.90	Review draft 8th report to court, call with IC
26-Jun-2020	Glenn Harper	1.00	Vendor related item re: Salesforce,, discussions with SIR support services on cloud access and shared folder
26-Jun-2020	Stephanie Burrowes	0.70	Transaction detail.
26-Jun-2020	Susan Rickards	1.00	Cheques to vendors
29-Jun-2020	Adam Boettger	6.50	Updated EFS AR Schedule with Atradius collections; Update sale proceeds allocation schedule ; Review EFS AR accounts of customers with similar names; Arrange for processing of weekly payroll; Update draft R&D for June 30; Update summary of weekly payroll and calculate reimbursable portion from other Receiver; Prepare list of current tasks assigned to bookkeepers.
29-Jun-2020	Angelo Consoli	3.80	Correspondence with staff re: payroll processing, WC adjustment analysis, property taxes, Atradius, supplier invoices, etc.; review correspondence from prospective purchaser re: Sarnia Shell and follow up call to agent re: update on same; correspondence with Tilbury staff re: access to records, K2 info requests, payroll processing; correspondence with insurer re: cancellation of coverages, additional named insureds; review re: correspondence from counsel representing Windsor Menchie's landlord; correspondence with supplier re: payment processing.
29-Jun-2020	Stephanie Burrowes	0.10	Attend to wire payments for ADP.
29-Jun-2020	Stephen Cherniak	0.10	Correspondence regarding Windsor Menchie's location and response.
30-Jun-2020	Adam Boettger	5.50	Update sales allocation journal entries for property taxes paid and other items; Update R&D adjustments for sales allocation journal entries; Send email to T-Chek and Comdata advising of sale;; Review mail; Process cheque requisitions; Update working capital calculation; Follow-up with IT consultant on status of location of shared folder and review of physical devices; Review updated claims officer proposals and update summary document
30-Jun-2020	Angelo Consoli	4.20	Review and reconcile customer accounts; review and correspondence re: T-chek / ComData accounts, Parkland statements, etc.; correspondence with counsel for landlord re: request for lease disclaimer; correspondence with insurance brokers re: policy coverages / terminations / premium refund; correspondence re: PPA accounting, property taxes; review report schedules; follow up re: supplier invoices and related supporting documents; correspondence with other receivers re: insurance, staffing, etc.; review and correspondence with Counsel re: party seeking the Stay of Proceedings be lifted; correspondence with customer re: account payment; review supporting documentation and correspondence with CRA re: submission of same; correspondence re: K2 requests.
30-Jun-2020	Glenn Harper	1.20	Review update from Rick on status of shared folder; update to Adam Boettger of same; deliver compact drives from Co. to Rick ; SIR call for cloud network access.
4-Jun-20	Angelo Consoli	0.30	correspondence with CRA re: submission of documentation in support of 261 HST claim and coordinate same;
18-Jun-20	Angelo Consoli	0.20	call with CRA re: status of 261 HST return review and request for information;
		<u>472.15</u>	

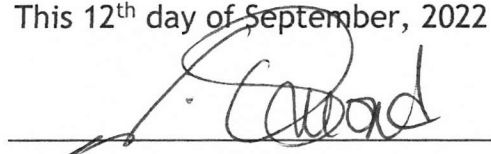
Attached is Exhibit "10"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022



Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite
 805 Hamilton ON
 L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Aug-20	908593 ONTARIO LIMITED, et al	CINV0462171-J

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of July 1, 2020 to July 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	14.70	\$ 510.00	\$ 7,497.00
Vice President			
A. Consoli	70.30	425.00	29,877.50
Manager			
A. Boettger	71.20	350.00	24,920.00
S. Burrowes	11.50	350.00	4,025.00
Staff			
C. Casco	30.80	150.00	4,620.00
G. Harper	10.30	250.00	2,575.00
N. Jahja	4.40	250.00	1,100.00
N. Ormond	5.80	275.00	1,595.00
R. Jain	12.00	150.00	1,800.00
S. Rickards	8.30	150.00	1,245.00
	<u>239.30</u>		<u>\$ 79,254.50</u>
HST on BDO Fees			10,303.09
Total Fees			<u>\$ 89,557.59</u>
Disbursements			
Courier/Postage Fees			\$ 9.98
HST on courier/postage fees			1.30
Total Disbursements			<u>\$ 11.28</u>
Total Invoice			<u><u>\$ 89,568.87</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
2-Jul-20	Carla Casco	2.00	set up payable, & deposits & other banking task.
2-Jul-20	Adam Boettger	5.00	Follow-up on bookkeepers' completion of monthly reporting; Prepare summary of lottery ticket realizations of OLG charges vs. inventory count; Update Atradius tracking sheet; Review email from customer regarding payment to Atradius; Schedule bookkeepers visit storage locker to collect June 2020 shift reports; Discussions regarding reconciliation of fuel account
2-Jul-20	Angelo Consoli	4.50	correspondence with counsel re: various post closing matters; correspondence with K2 re: inventory, ATM's, trailers; correspondence with site operators re: ATM's, P.O.'s issued pre-closing delivery dates; correspondence with counsel re: 8th Report and related schedules and update to same; correspondence with Tilbury staff re: outstanding matters, records; correspondence with broker; review and reconciliation of customer accounts; correspondence re: Atradius declaration notification; follow up with counsel re: transfer of funds; review and correspondence with supplier re: outstanding invoices and reconciliation thereof;
2-Jul-20	Glenn Harper	1.00	Call/discussion with SIR re: server access;
2-Jul-20	Raghushek Jain	1.00	Eagle Travel Fuel Invoices and Pioneer payment tracking
3-Jul-20	Adam Boettger	5.70	Update EFS AR Schedule for customers who have issued payments; Team discussion of Atradius submission project; Update R&D as at June 30, 2020 and supporting documentation; Correspondence with security company to update records to reflect cancellation of account and remove call list; Notice to Parkland to reverse bank account charge
3-Jul-20	Angelo Consoli	3.20	Review and correspondence re: customer accounts and related schedules; discussion and review of Atradius submissions and additional accounts; correspondence with bookkeeper re: sales reporting schedules re: Atradius sales request; correspondence re: Parkland charges / reconciliation; review and follow up on supplier payment/reconciliation;
3-Jul-20	Carla Casco	2.50	set up payables, print cheques, & other banking task.
3-Jul-20	Raghushek Jain	6.50	Eagle Travel Reconciliation for Stations #589 & #536
3-Jul-20	Stephanie Burrowes	1.40	Transaction Detail. Conference call with Adam and Angelo regarding submitting AR to Atradius.
3-Jul-20	Susan Rickards	1.00	Payment to vendors
6-Jul-20	Adam Boettger	2.00	Follow-up with Parkland regarding outstanding document requests and credits owed to Receiver's accounts; Follow-up on approval for SIR Solutions to back-up POS system data; Update EFS AR Schedule for customer payments; Update WEPP calculations of recently terminated employees of 402 and XTR; Phone call with interested party on Shell Sarnia location (incl. Burger King) and forward to respective Receivers; Discussion with Eagle bookkeeper prepare calculations of 2020 T4s for 402 Travel Centre and XTR employees
6-Jul-20	Angelo Consoli	2.40	discussions and correspondence re: status of outstanding matters, creditor correspondence, staffing requirements, insurance, etc.; call with counsel to discuss Atradius, Reverse Litigation Process, etc.;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
6-Jul-20	Chris Mazur	1.30	Attend Epiq account, prep for call with IC, call with IC on status/go forward on various matters.
6-Jul-20	Nicole Ormond	0.50	Correspondence re o/s invoices, HST charges etc.,
6-Jul-20	Raghushek Jain	3.50	Eagle Travel Reconciliation for Stations #536 and #561
6-Jul-20	Stephanie Burrowes	3.20	Review customer agreements for customers business Equifax report for submission to Atradius.
7-Jul-20	Adam Boettger	2.60	Review WEPP calculations and information for employee's terminated on sales transition; Discussions on employee cost allocations with other Receiver; Team discussion on update to Atradius claims submission process
7-Jul-20	Angelo Consoli	2.80	correspondence re: payroll, ongoing staffing, SIR reporting, ROE forms, etc.; review and reconcile reports provided by BMO detailing Sept 30, 2019 deposits to update AR listings; follow up with counsel re: status of issued Orders; calls to Equifax reps re: request for assistance on customer reports;
7-Jul-20	Carla Casco	2.00	set up payable, , set up wire, prepared cheque requisition & other banking task.
7-Jul-20	Chris Mazur	0.40	Attend re-claims process claims officer.
7-Jul-20	Nicole Ormond	0.50	Vendors, review of o/s invoices vs. P.O's
7-Jul-20	Stephanie Burrowes	3.50	Review CCA's for Equifax reports for Atradius claims.
8-Jul-20	Adam Boettger	5.50	Upload documents to webpage; Review downloaded payroll documents from third-party payroll provider; Inquiries to fuel supplier on outstanding credits; Update listing of daily credit card credits applied to accounts; Update working capital adjustment calculations; Review reconciliation of fuel accounts and send inquiries to Parkland;
8-Jul-20	Angelo Consoli	4.50	Call with Counsel for BMO re: 908593 funds in BMO accounts; correspondence with Tilbury staff re: ongoing reporting/tasks, next steps, T4's, ROE forms, etc.; review and approval of supplier cheques; review correspondence re: Parkland reconciliation; correspondence with MNP re: accounting staff termination, next steps; update to counsel re: True North account and proposed next steps; e-mail from agent re: Sarnia Shell; correspondence with supplier re: approval for requested trailer services; discussions re: WC Adjustments; reviewing various customer statements/deposits re: account reconciliations; review supplier statements re: final invoices;
8-Jul-20	Carla Casco	2.00	set up payable, print cheques, & other banking task
8-Jul-20	Chris Mazur	0.20	attend re; mortgage receivables.
8-Jul-20	Glenn Harper	0.40	Discussion of cloud folders request to SIR
8-Jul-20	Nicole Ormond	0.40	Review vendors invoicing
8-Jul-20	Susan Rickards	3.00	Review CCA's
9-Jul-20	Adam Boettger	0.50	Review summary of credit agreements and update Master Tracking List

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
9-Jul-20	Angelo Consoli	3.70	prepare and issue termination letters to Eagle bookkeepers; correspondence with Counsel re: True North account and related mortgage; calls to/from CRA; correspondence with various suppliers, review related invoices and discussions re: invoice charges; correspondence with counsel re: BMO funds accounts; prepare and submit term & task letters; correspondence with party interested in Sarnia Shell and forward to agent; review customer account reconciliations, Customer Agreements;
9-Jul-20	Carla Casco	1.00	Various banking tasks.
9-Jul-20	Chris Mazur	0.80	Attend re: claims officer schedule, call w IC, re claims officer, and prep for call, attend re; True North matter.
10-Jul-20	Adam Boettger	4.00	Prepare cheque requisitions and deposit slips; Prepare termination of benefit documents; Discussion on working capital adjustments and updating same; Review mail and packages received; Coordinate delivery of incorrectly re-directed packages to Purchaser; Send inquiries to fuel supplier on outstanding credits; Send creditor package (i.e. receivership docs) to collection agency
10-Jul-20	Angelo Consoli	5.00	call with agent re: update on Sarnia Shell sale process; correspondence with staff and suppliers re: vendor billings, reconciliation and payment thereof; review and discussions on draft WC Adjustment; correspondence with purchaser re: WC Adjustment, inventory figures; correspondence with SIR re: ongoing services, cancellation of station services; review customer account statements for account reconciliation for reverse litigation claims process; compile and submit documentation requested by CRA;
10-Jul-20	Carla Casco	3.00	Reconcile bank statements
10-Jul-20	Chris Mazur	0.20	Attend to various estate matters
10-Jul-20	Nerina Jahja	2.50	Prepare and mail out POC's for newly terminated employees; enter info in Service Canada.
10-Jul-20	Stephanie Burrowes	0.50	Transaction detail.
13-Jul-20	Adam Boettger	5.30	Update EFS AR Schedule; ; Update working capital adjustment calculation; Team discussion of working capital adjustment calculation; Phone call regarding OLG credit balance; Provide analyst with customer address information to update in Master tracking sheet; Follow-up with Parkland concerning outstanding credits on account

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
13-Jul-20	Angelo Consoli	5.00	review and discussions re: draft Working Capital Adjustment and related schedules and supporting documentation; calls and correspondence with various customers re: reconciliation of accounts, status of payments, etc.; correspondence with supplier re: outstanding cheques, reconciliation of account; review and analysis re: reverse litigation claims, etc.; correspondence with Counsel re: submission by customer to Atradius and follow up with staff to confirm that customer payment claims were in fact reversed; follow up with purchaser re: confirmation of goods shipped post closing; follow up with Tilbury staff re: request for customer invoices in support of outstanding invoices; call with Parkland rep re: status of account reconciliation, final sales proceeds; correspondence with supplier re: outstanding account; correspondence re: True North matter;
13-Jul-20	Chris Mazur	0.20	attend re; True north matter
13-Jul-20	Nicole Ormond	0.80	Correspondence with vendors & review invoices.
13-Jul-20	Raghushek Jain	1.00	Updated customer addresses on Eagle Travel's customer tracking list.
13-Jul-20	Stephanie Burrowes	0.20	Attend to review of returned reports regarding certain customers who claimed they paid.
14-Jul-20	Adam Boettger	3.50	Draft and send employee benefits cancellation letter; Review proposed working capital adjustment provided by Purchaser; Team status discussion; Update working capital adjustment calculations; Update EFS AR Schedule to classify accounts as inactive or settled, if applicable
14-Jul-20	Angelo Consoli	4.80	Correspondence with purchaser re: Closing Adjustments; correspondence with counsel re: reverse litigation process schedules / timing; review summary closing adjustment analysis provided by the purchasers counsel; review and discuss Receiver's analysis on same and forward to purchaser for review; review draft report; call to discuss status of estate matters including Working Cap Adjustment, Atradius, Reverse Litigation schedules/timing, etc.; correspondence with customers re: payment of their accounts;
14-Jul-20	Chris Mazur	1.80	review/finalize 246 notice, attend re claims process, working capital adjustments, review/sign cheques, status call with resources.
14-Jul-20	Glenn Harper	0.80	Discuss access to computers w. SIR
14-Jul-20	Susan Rickards	1.00	Cheques to vendors
15-Jul-20	Adam Boettger	7.50	Update EFS AR Schedule; list the customer and guarantor claims with no email address subject to mailing; Phone call with counsel to discuss documents required for reporting to the Court; Consolidate customer address and guarantor address information into full address document;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
15-Jul-20	Angelo Consoli	5.20	correspondence and call with counsel re: Reverse Litigation process, report, related charts, etc. and updates re: same; discussions with staff re: updates to AR listing, customer/guarantor contact and address information, etc.; review and provide comments to counsel re: draft letter to Atradius; review and responses to counsel re: review of report appendices; correspondence re: customer payment; review K2 correspondence re: working capital adjustment; review correspondence re: Atradius invoicing; review and approval of SIR services contract;
15-Jul-20	Carla Casco	1.00	prepared cheque requisition & printed cheques
15-Jul-20	Chris Mazur	0.30	Attend re: working capital adjustment.
15-Jul-20	Nerina Jahja	0.60	Review WEPPA info sent by Adam; enter info on Service Canada Website.
15-Jul-20	Susan Rickards	0.50	Payment to vendors
16-Jul-20	Adam Boettger	6.70	Update EFS AR Schedule; Discussion of IT consultant projects concerning back-up of POS system and access to company's documents; Review Parkland transactions in Receiver's bank account in mid-July; Investigate reason for voided cheques; Review and respond to comments from Purchaser regarding WC adjustments; Team discussion of WC adjustments
16-Jul-20	Angelo Consoli	4.50	correspondence with staff re: SIR system backup for gas station reports, SIR Eagle Fleet project, etc. and call with Tilbury staff re: follow up on tracking customer invoices; correspondence with SIR re: same; Correspondence with Counsel re: Reverse Litigation process, related schedules, etc.; updates to schedules and forward to Counsel; review and discussions re: revised Working Capital Adjustment and related documents provided by K2; review updated analysis, supporting documents and forward to K2; correspondence with counsel re: Atradius invoices;
16-Jul-20	Angelo Consoli	0.20	call from and correspondence with CRA re: ongoing 261 HST review, ITC's;
16-Jul-20	Carla Casco	6.00	Reconcile bank statements, print cheques & other banking task
16-Jul-20	Chris Mazur	0.40	Attend re claims officer selection process.
16-Jul-20	Nicole Ormond	0.50	Reconciliation of vendor payments
16-Jul-20	Stephanie Burrowes	0.20	Review bank account details for Parkland transactions. Response to legal counsel regarding Atradius.
16-Jul-20	Glenn Harper	1.00	Coordinate webinar with SIR, Eagle staff & Rick Newton for search of computer terminals for missing data
17-Jul-20	Adam Boettger	6.50	Update EFS AR Schedule; Discussion of EFS AR Schedule and discounts; Prepare template customer statements for 'Claim Amount' and 'Settlement Amount'
17-Jul-20	Angelo Consoli	4.30	Correspondence with SIR re: project approval; discussions and updates to charts for Report (AR Claims, customer contacts, statements); review customer account summaries re: set-offs, claims, etc.; review and correspondence re: supplier invoices, customer payments; review letter from counsel for mortgagor; review correspondence from CRA;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2020**

Date	Name	Hours	Comments
17-Jul-20	Carla Casco	3.50	prepare cheque requisitions, print cheques & other banking task.
17-Jul-20	Chris Mazur	0.80	Attend Re: working capital adjustments, attend re: claims officer.
17-Jul-20	Nerina Jahja	0.50	Fill out POC's and mail to employees. Update WEEPA tracking schedule.
17-Jul-20	Stephanie Burrowes	0.60	Approve wires. Transaction details.
17-Jul-20	Glenn Harper	2.00	Video conf w. SIR Solutions, Glyn Gilmore & Rick Newton to locate share folders on system.
20-Jul-20	Angelo Consoli	3.60	Review and approval of supplier cheques; correspondence with payroll staff re: final payroll, ROE's, T4's, etc.; correspondence with bookkeeper re: search for customer invoices; review and updates to Court Report charts; correspondence with staff re: customer payments; review revised Eighth Report; review revised analysis by K2 re: working capital adjustment;
20-Jul-20	Carla Casco	1.50	Set up payable & print cheques & other banking task.
20-Jul-20	Chris Mazur	0.50	TDW claims officer, update re; KSV sale, review True North counsel's letter.
21-Jul-20	Angelo Consoli	4.50	Correspondence with staff re: approval of final payroll, supplier payments, sourcing of customer invoices, etc.; correspondence with supplier re: outstanding invoices and reconciliation of same; review draft court materials, call with counsel to discuss comments on same, outstanding matters and next steps re: timing, notices, etc.; review and correspondence re: working capital adjustment revisions by k2; review and reconciliation of customer accounts to Court report schedules;
21-Jul-20	Carla Casco	2.00	set up payables, print cheques & other banking task.
21-Jul-20	Chris Mazur	2.40	Review 8th report to court, call with IC to review report, attend re : KSV sale, review revised report to court. calls with unsuccessful claims officer candidates.
21-Jul-20	Glenn Harper	0.20	Discuss status of shared folder access on Co. PC's & download of sales via SIR w. Angelo Consoli;
22-Jul-20	Angelo Consoli	3.60	correspondence with Dhruv (Tilbury site manager) and K2 re: contractor attendance re: trailer wiring removal; correspondence with Dhruv re: Sarnia customer and status of account; discussions re: WEPPA applications, notices and revisions to employee contact information; follow up with various customers; review status of customer accounts; correspondence with contractor re: site attendance; review revised Draft Order; review draft response to counsel for Mortgagor and provide comments; correspondence with counsel re: KSV sale approval motion; correspondence with supplier re: payment/account reconciliation; correspondence with Spergel re: inventory valuation, CRA;
22-Jul-20	Chris Mazur	1.30	Review claims process draft order, attend re KSV sale, review and final version of court report
22-Jul-20	Glenn Harper	0.20	SIR update on outstanding store sales
22-Jul-20	Susan Rickards	1.00	Payment to vendors

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
23-Jul-20	Angelo Consoli	4.70	Correspondence with counsel re: Atradius Motion Materials, mortgagors, etc.; correspondence with Tilbury staff re: utility contractor, WEPPA, status of ROE's; correspondence with K2 rep re: contractor attending Tilbury; review and correspondence re: customer statements, customer payment; correspondence with Counsel re: Atradius/customer correspondence vis a vis customer statement; review correspondence from CRA re: 2145 HST return; correspondence with staff re: WEPPA processing; review and approval of supplier payments;
23-Jul-20	Carla Casco	1.50	Search for agreements, set up payable & print cheques. other banking task.
23-Jul-20	Chris Mazur	0.40	Review sign cheques, attend re; Atradius.
23-Jul-20	Nicole Ormond	0.50	Review & reconcile venore invoices.
24-Jul-20	Angelo Consoli	3.80	review 2145754 records and compile same for response to CRA and draft letter to accompany same; correspondence with counsel re: purchase price allocation on Sarnia Shell; call with counsel to discuss draft Atradius Motion Materials, next steps; correspondence with staff re: WEPPA, records, etc.; review and correspondence with K2 re: final resolution of WC Adjustment; review and updates to customer AR listings for updated payments to the Receiver and Atradius and revisions to related schedules;
24-Jul-20	Carla Casco	0.70	Set up payable, Prepared deposit
24-Jul-20	Chris Mazur	1.10	Call w IC re: bankruptcy, attend re; working capital adjustments, KSV sale and equipment proceeds allocation.
24-Jul-20	Glenn Harper	1.00	Review QB files on various related entities for 2145754 Ontario records; update to Angelo Consoli of same;
24-Jul-20	Glenn Harper	0.20	Correspondence on computer drive access.
24-Jul-20	Nerina Jahja	0.40	Process Weppa
24-Jul-20	Stephanie Burrowes	0.40	Review AR accounts sent to Atradius and responded to counsel accordingly.
24-Jul-20	Susan Rickards	1.00	Payment to vendors
26-Jul-20	Adam Boettger	0.50	Review utility invoices to ensure proper cut-off
27-Jul-20	Adam Boettger	5.80	Arrange for closure of Libro account; Review creditor invoices to ensure proper transition cut-off; Review Atradius inquiries on specific accounts; Review and respond to responses to status on certain Atradius accounts; Review WEPP letter and provide instructions to staff; Review and updated EFS AR Schedule and Customer Contact Information Listing
27-Jul-20	Chris Mazur	0.60	Attend re Laurentian Motion, review material, Attend re : KSV sale of equipment allocation issue
27-Jul-20	Stephanie Burrowes	0.10	Email to counsel regarding Atradius account.
28-Jul-20	Adam Boettger	4.30	Finalize email and mail address listings and distribute in preparation of mass mailing; Review email on Atradius submission and investigate customer account; Complete third-party payroll provider termination request; Review vendor payment requests

**Eagle Travel Plaza et al
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July 1 to July 31, 2020**

Date	Name	Hours	Comments
28-Jul-20	Carla Casco	0.80	Prepared cheque requisition & other banking task.
28-Jul-20	Chris Mazur	0.20	Attend re bankrupting of entities.
28-Jul-20	Glenn Harper	0.50	Call w. SIR Solutions re: sales data for Eagle Fleet;
28-Jul-20	Nerina Jahja	0.40	Weppa submission
28-Jul-20	Nicole Ormond	1.00	Prepare label merge for mailing
28-Jul-20	Nicole Ormond	0.50	Review vendor statements
28-Jul-20	Stephanie Burrowes	1.00	Investigate A/R payments for legal counsel (Geri) and Adam.
28-Jul-20	Susan Rickards	0.20	Payment to vendors
29-Jul-20	Adam Boettger	0.30	Follow-up on credits owing from Parkland
29-Jul-20	Carla Casco	0.50	Set up payable & printed cheques.
29-Jul-20	Chris Mazur	0.50	Attend re claims process, review materials
29-Jul-20	Glenn Harper	1.00	Update of QB pymt to Angelo Consoli, discussion w. Rick Newton on computer related items.
29-Jul-20	Nicole Ormond	0.60	vendors
29-Jul-20	Susan Rickards	0.40	Invoices to Adam for review
30-Jul-20	Adam Boettger	2.50	Review and sign cheques; Review mail; Organize customer files; Review CRA statement of account for source deductions and agree to payments; Prepare and file QST return for June 2020; File HST return for June 2020; Review credit card processing records g; Review document concerning credit card payments directed to Wyoming and compare to Atradius email
30-Jul-20	Carla Casco	0.80	Set up payable & other banking task.
30-Jul-20	Glenn Harper	1.50	Attend to Eagle e-mail accounts
30-Jul-20	Nicole Ormond	0.50	vendors, cheques
30-Jul-20	Susan Rickards	0.20	Payment to vendors
31-Jul-20	Adam Boettger	3.00	Prepare calculations of final payroll costs split with other Receiver and send for payment; Prepare operating results statement as at June 30, 2020
31-Jul-20	Chris Mazur	1.30	attend re: First Ontario distribution motion, call with IC re: First Ontario motion, attend re: Atradius letters, review other correspondence.
31-Jul-20	Glenn Harper	0.50	Review of accounting records & email history for asset info on associated entity 2145744 ON
31-Jul-20	Stephanie Burrowes	0.40	transaction detail
		<u>239.30</u>	

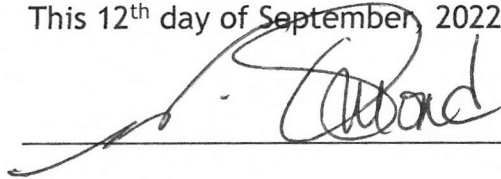
Attached is Exhibit "11"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Sep-20	908593 ONTARIO LIMITED, et al	CINV0462171-K

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of August 1, 2020 to August 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
B. Newton	0.40	\$ 510.00	\$ 204.00
C. Mazur	9.50	510.00	4,845.00
Vice President			
A. Consoli	71.30	425.00	30,302.50
Manager			
A. Boettger	108.50	350.00	37,975.00
S. Burrowes	0.30	350.00	105.00
Staff			
C. Casco	25.90	150.00	3,885.00
G. Harper	12.20	250.00	3,050.00
N. Jahja	1.60	250.00	400.00
N. Ormond	3.40	275.00	935.00
R. Bartolini	1.50	150.00	225.00
S. Murphy	10.00	150.00	1,500.00
S. Rickards	21.70	150.00	3,255.00
T. Montesano	0.30	150.00	45.00
	<u>266.60</u>		<u>\$ 86,726.50</u>
HST on BDO Fees			11,274.45
Total Fees			<u>\$ 98,000.95</u>

Disbursements

Courier/Postage Fees	\$	2,348.46
HST on courier/postage fees		<u>305.30</u>
Total Disbursements	\$	2,653.76
Total Invoice	\$	<u><u>100,654.71</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2020**

Date	Name	Hours	Comments
4-Aug-20	Angelo Consoli	6.00	Review motion materials and call with Counsel to discuss Report and related materials in preparation for Collection process Motion; review and discussions re: R&D, discount info, etc.; attend Collection Process Motion Hearing; review and approval of supplier payments; review and updates to customer contact listings; review and comments to Counsel re: draft reimbursement agreement; correspondence re: Atradius; correspondence with SIR re: update on customer collection plan, invoicing;
4-Aug-20	Carla Casco	1.00	Prepare Cheque requisition, set up payable & print cheques
4-Aug-20	Adam Boettger	4.20	Update bank transaction tracking sheet; Update customer mail and email contact list sheets as well as address labels for mailing; Arrange for payment of processing 2020 T4s; Draft email to Parkland on inappropriate charges and lack of response to previous information requests; ; Upload documents to creditor site; Respond to phone call and emails form suppliers
4-Aug-20	Chris Mazur	1.30	prep for hearing, on claims process, attend hearing,, call with IC re: Pilot matter
5-Aug-20	Susan Rickards	4.00	Mailing of Claims Procees Orders
5-Aug-20	Angelo Consoli	4.80	Review court materials and attend court hearings re: Blomfield sale approval order; correspondence with counsel re: same; correspondence with SIR re: customer notification and coordinate re: notices via mail; call with counsel to discuss update / next steps on outstanding matters; review and approval of supplier payments; review bank reconciliations;
5-Aug-20	Carla Casco	4.00	Assist with mail & other banking task.
5-Aug-20	Adam Boettger	5.00	Update operating results as at June 30, 2020; Update bank transaction tracking sheet; Review draft mass email to EFS customers and provide comments; Staff response for customer calls following mass mailing; Call with legal counsel to discuss various engagement items
5-Aug-20	Chris Mazur	0.30	Attend to Calims process.
6-Aug-20	Susan Rickards	0.50	Payment to vendors
6-Aug-20	Carla Casco	3.00	Reconcile bank statements & other banking task.
6-Aug-20	Angelo Consoli	4.30	Review and revisions to draft e-mail to Parkland re: final account reconciliation; correspondence with counsel re: revisions to Order; compile revisions to same and provide to SIR for distribution to customers; review and final approval of SIR correspondence; call with counsel for LBC re: cost and purchase price allocations ; discussions and review with staff re: bank account transactions, supplier outstanding payments, etc.;
6-Aug-20	Adam Boettger	1.50	Review revised mass email to EFS customer; Send email to fuel supplier on outstanding items and improper charge to bank account; Upload documents to creditor webpage
6-Aug-20	Nicole Ormond	0.50	Banking, vendors
6-Aug-20	Glenn Harper	3.20	Attend to backup of email accts for both Travel Plaza & Fleet Card, discussion w. BDO IT on access to email accts.
7-Aug-20	Carla Casco	1.50	Reconcile bank statements & other bankingtask.
7-Aug-20	Adam Boettger	2.20	Sort emails for recent mass email to customers on outstanding balances; Categorize responses to mass email; Discussion with fuel supplier on outstanding matters; Reconcile SIR invoices; Team discussions of updates to EFS AR Schedule

**Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2020**

Date	Name	Hours	Comments
7-Aug-20	Angelo Consoli	3.50	Correspondence with SIR re: e-mail notifications; correspondence with Counsel re: customer notices and initial responses, settlement amounts and analysis re: same; correspondence with Tilbury bookkeepers re: ledgers, customer invoices, etc.; follow up with GT re: True North payment analysis; review and reconciliation re: supplier invoices; update to counsel re: CRA correspondence;
7-Aug-20	Glenn Harper	1.40	Provide emailed responses rec'd from customers to BDO Eagle email address. Attend to Eagle email accounts.
7-Aug-20	Nerina Jahja	0.50	Weppa matters
10-Aug-20	Nicole Ormond	0.20	Review vendors invoices.
10-Aug-20	Angelo Consoli	3.80	Correspondence re: update status on estate matters; call with KSV re: considerations of purchase price allocation for Sarnia Shell; review and discussions re: updates to AR reports and next steps re: customer statements; review and discussions re: customer responses re: initiation of Reverse Litigation Process; correspondence with SIR re: planning for subsequent customer notification; correspondence with customer re: confirmation of account payment; analysis re: price allocation; correspondence re: supplier invoices;
10-Aug-20	Adam Boettger	6.30	Sort emails for recent mass email to customers on outstanding balances; Categorize responses to mass email; Updated EFS AR Schedule with revised calculations; Update customer statement template; Provide instructions to IT consultant for generating customer statements; Review documents provided by fuel supplier on outstanding balance and respond requesting missing information
10-Aug-20	Chris Mazur	1.30	call w KSV, attend re KSV allocation, claims process,, attend re bankrupting entities.
11-Aug-20	Susan Rickards	0.20	Payment to vendors
11-Aug-20	Carla Casco	1.50	various banking task
11-Aug-20	Chris Mazur	0.10	Attend estate matters
11-Aug-20	Glenn Harper	0.50	Forward customer email inquiries from Co. acct to BDO Eagle email acct, email mngt of accts.
11-Aug-20	Angelo Consoli	3.30	Review and updates to e-mail to customers re: responses to litigation process and correspondence with counsel re: same; correspondence re: customer payment; review summary of receiver cost reimbursements; calls to various customers re: follow up on litigation process;
11-Aug-20	Adam Boettger	5.50	Update EFS AR Schedule; Discussion with IT consultant on generating statements; email response to customer emails; Draft sample of customer statement; Investigate large outstanding cheques; Review list of undelivered emails and correct emails where possible and resend initial email; Prepare list of customer with bounced or undelivered emails who require a copy of information to be sent via regular mail
12-Aug-20	Nicole Ormond	0.70	mailing
12-Aug-20	Susan Rickards	0.80	mailing
12-Aug-20	Carla Casco	0.30	Set up payable & print cheque

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
12-Aug-20	Angelo Consoli	3.50	Correspondence with CRA re: notice of assessment; correspondence with counsel re: customer correspondence, settlement document, etc.; correspondence with various customers; correspondence with staff re: customer calls, allocation of accounts and discuss same with bookkeeper re: follow up; review customer invoices, compile summary of account and update to customer re: same; call with Dart Petroleum re: equipment assessment; follow up on outstanding supplier payments;
12-Aug-20	Adam Boettger	6.00	Prepare list of customer with bounced or undelivered emails who require a copy of information to be sent via regular mail and organize mailing; Update customer contact list for new email and regular mail details; Update tracking list; Provide instructions to staff on generating specific Settlement Statements; Send acknowledgement email to customers responding to initial Receiver's Collection Plan communication; Coordinate the generation of customer statements with IT consultant; Review test customer statements generated by IT consultant and provide feedback and edits; Prepare HST return calculations for the month of July 2020
12-Aug-20	Chris Mazur	0.50	Attend re A/R response to collection process,
12-Aug-20	Glenn Harper	1.00	Discussion w. Intuit on QB Online access & billing-related matters, discussion of same to Angelo Consoli, review current QB online file.
13-Aug-20	Nicole Ormond	0.50	Review vendor invoices & payments.
13-Aug-20	Carla Casco	1.00	Set up payables & print cheques & other banking task.
13-Aug-20	Angelo Consoli	3.00	Correspondence/review with staff re: various customer responses; correspondence with Counsel re: customer responses, Atradius, etc.; review and reconciliation of supplier invoices, bank accounts; review and approval of supplier invoices;
13-Aug-20	Adam Boettger	6.00	Review draft customer statements prepared by staff and advise on edits to be made; Review customer statements generated by IT consultant and approve complete generation cycle; Review Tilbury house account AR balance to classify uncollectible balances and identify accounts for further follow-up and consideration; response to customer inquiry on Court comeback date; send responses to customers with prepared Settlement Statement; Review drafted Settlement Statements and prepare version for sending; Inquire as to transfer of Libro account funds; Update tracking of Comdata transactions; Prepare entries to record Libro bank account transactions
13-Aug-20	Chris Mazur	0.30	Attend re-claims process and Attradius.
13-Aug-20	Glenn Harper	1.00	Email management on all employee accts, review previous issues w. GoDaddy & current access issues on same accts.
13-Aug-20	Glenn Harper	1.50	Email acct mngt & access issues on GoDaddy accts.
14-Aug-20	Susan Rickards	0.50	Payment to vendors
14-Aug-20	Angelo Consoli	2.20	Discussions re: collection efforts, customer notifications; review and revisions to customer statements and correspondence with counsel re: same; review customer correspondence; review CRA submission and bookkeeper analysis and forward to counsel;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
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Date	Name	Hours	Comments
14-Aug-20	Adam Boettger	4.90	Review drafted Settlement Statements prepared by IT consultant as test for mass statement generation; and provide revisions for sending; Phone call to discuss Receiver's Collection Process instructions for contacting customers; Update EFS AR Schedule; Update customer statement template (for both Claim Statement and Settlement Statement); Phone call with IT consultant to discuss update to statement documents
14-Aug-20	Chris Mazur	0.30	Attend re: claims process progress.
14-Aug-20	Glenn Harper	0.50	Monitor of email accounts.
17-Aug-20	Adam Boettger	2.20	Send follow-up inquiry to T-Chek; Review revised Settlement Statements prepared by IT consultant as test for mass statement generation; Review customer correspondence and evaluate settlement proposal; Prepare template for analyzing; Draft memo for instructions on assembling mailing for Receiver's Collection Process
17-Aug-20	Angelo Consoli	1.50	Calls with various customers re: notification of collection plan order; correspondence with counsel and staff re: customer correspondence and review Notice of Dispute and analysis thereon; correspondence re: various outstanding estate matters; discussions re: customer notice documentation;
17-Aug-20	Chris Mazur	0.20	E-mail to counsel
17-Aug-20	Tony Montesano	0.30	Correspond with N. Naskalli at CRA regarding Proof of Claim filed; scan copy of same to A. Boettger.
18-Aug-20	Stephanie Burrowes	0.30	Transaction Detail.
18-Aug-20	Adam Boettger	4.50	Investigate if Parkland charges reversed; Review customer emails relating to Receiver's Collection Process and forward to contractor to respond; Discussion with contractor on responding to customer inquiries on Receiver's Collection Process; Respond to customer email on balances outstanding and Receiver's collection process; Prepare Settlement Statements to respond to customer inquiries; Phone call with CRA account manager; Team discussion of Statement of R&D, government accounts and Receiver's Collection Process
18-Aug-20	Angelo Consoli	4.00	Call to discuss outstanding matters, R & D next steps etc; call with Counsel re: various ongoing matters; review and discussion re: customer correspondence, responses, settlement, etc.; correspondence with CRA; and discussions re: status of accounts/filing; correspondence re: second notifications to customers, settlement/release document, newspaper advertisement, etc.; correspondence with valuator re: considerations/quotes for fuel handling equipment;
18-Aug-20	Chris Mazur	1.30	TWD resources on various O/S items, call w IC on O/S matters.
19-Aug-20	Carla Casco	0.80	Prepare cheque requisitions & printed cheques.
19-Aug-20	Chris Mazur	0.20	Attend re: newspaper notice re; claims process.

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
19-Aug-20	Adam Boettger	6.00	Review vendor account and contact vendor re:reconciling outstanding balance; Download data packages from IT consultant containing Settlement Statements and Claim Statements; Review customer emails relating to Receiver's Collection Process and forward to contractor to respond; Respond to customer email on balances outstanding and Receiver's collection process; Provide instructions to team on responding to customer calls; Arrange for corporate profile search on customer account; Respond to inquiries from fuel supplier on missing credits to account; Arrange for generation of sample statements in preparation of serving claims on customers.
19-Aug-20	Angelo Consoli	2.50	Review and discussions re: updated Claim and Settlement Statement of Accounts; discussions and review of customer correspondence and proposed responses, next steps; various correspondence with customers re: accounts, settlement proposal; review counsel correspondence re: various matters;
19-Aug-20	Nerina Jahja	1.10	Resend Weppa docs to the new mailing addresses provided by Eagle.
20-Aug-20	Adam Boettger	7.50	Arrange for generation of batch of Settlement and Claim Statements with IT consultant; Review revised Statements generate and provide comments; Team discussion on status of various file items; Review responses from customers on outstanding balances and respond accordingly; Provide direction to customers with questions on claims process; Prepare Settlement Agreement and Release document for customers; Review tracking document for communications with customers and discuss revisions; Prepare allocation journal entries for sale transaction of Tilbury Esso, 402 Travel Centre and XTR stations
20-Aug-20	Angelo Consoli	2.80	review draft Settlement and Release document and provide comments to counsel; review and discussions re: Fleet customers correspondence; discussions re: documents/logistics for distribution fo claims process documents, advertisement, customer account statements and related customer responses, etc.; review and correspondence with Counsel re: Collection Plan and related documents, customer terms, BMO Funds, etc.;
20-Aug-20	Chris Mazur	0.20	various E-mails
21-Aug-20	Brad Newton	0.40	Review and approve various transfers between accounts
21-Aug-20	Carla Casco	1.00	Prepare Journal entries, receipts transfer between bank accounts, set up E-transfer other banking task.
21-Aug-20	Adam Boettger	3.00	Review and correspondence regarding revised customer statements; Provide sample of documents to IT consultant to test sending of mass emails to customers; ; Team discussion on status of various file items; Review responses from customers on outstanding balances and respond accordingly; Provide direction to customers with questions on process
21-Aug-20	Angelo Consoli	4.80	Review and discussions re: customer correspondence, settlement proposals, AR listings; calls and/or correspondence with customers and/or their counsels re: same; review records for customer payments; correspondence with SIR re: customer notifications;
21-Aug-20	Chris Mazur	0.10	Attend to Calims Process matters
21-Aug-20	Glenn Harper	1.50	Access SIR online portal & generate customer sales reports for designated time period, extract & download into pdf format for weekly periods, correspondence to SIR.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2020**

Date	Name	Hours	Comments
24-Aug-20	Carla Casco	0.30	Cheque requisition, printed cheques, & printed report
24-Aug-20	Adam Boettger	7.70	Send customer statements to IT consultant In preparation of e-mail service of claims package to customers ; Team discussion on status of various file items; Review responses from customers on outstanding balances and respond accordingly; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers; Draft instruction memo for completing claims porcess mailing.
24-Aug-20	Angelo Consoli	5.50	Various correspondence with customers re: Receiver's Claim and Collection Plan process, reconciliation of accounts, etc.; discussions with staff re: customer settlements, statements, account reconciliations, etc.; review statement and correspondence from Counsel re: Atradius account; correspondence with counsel re: customer notice documents and updates and finalize same; review Settlement and Release document with payment plan; correspondence with Counsel re: accountant investigation, various estate matters; correspondence re: SIR e-mailing customer claim notification
24-Aug-20	Chris Mazur	1.10	TDW CIBC re: Bankruptcy of certain entities,e-mail to IC, attend re claims process,tdw resources re claims process.
25-Aug-20	Sherri Murphy	4.00	Printing claim and settlement forms
25-Aug-20	Angelo Consoli	4.50	E-mail and telephone correspondence with various customers re: Receiver's Claim, reconciliation of account, etc.; meeting with staff to review/discuss process and compilation of Receiver's Claim to customers; correspondence with counsel re: customer correspondence, upcoming motion, etc.; review documentation provided by customers and responses re: same; discussions and review re: SIR notices and proposed customer correspondence;
25-Aug-20	Susan Rickards	2.00	Compile documents for mailing
25-Aug-20	Nicole Ormond	0.60	Label creation, discussions re: mailing
25-Aug-20	Carla Casco	2.00	Various banking task, print forms
25-Aug-20	Adam Boettger	8.00	Finalize memo on instructions for assembling memo; Review responses from customers on outstanding balances and respond accordingly; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers; Update contact lists for mailing labels; Discussion of mass mailing and email process ; Provide additional customer statements to SIR; Provide email list and generic documents to SIR for preparation of mass mailing
25-Aug-20	Chris Mazur	0.30	Attend re; reponse to CIBC counsel
25-Aug-20	Glenn Harper	0.60	Review and correspondence to Adam re: customer acct stmts for SIR.
26-Aug-20	Nicole Ormond	0.20	Correspondence with vendors
26-Aug-20	Adam Boettger	7.00	Prepare listing of customer statements of requiring aditonal copies of clalims against guarantors; Discussion with team regarding service of e-mails and mass mailing; Update custom list with IT consultant and provide additional direction concerning mass email; Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers;
26-Aug-20	Sherri Murphy	6.00	Assist with mailing claim process documents

**Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2020**

Date	Name	Hours	Comments
26-Aug-20	Angelo Consoli	5.00	various telephone and e-mail correspondence re: Collection Plan process, outstanding AR, Settlement Amount, etc.; correspondence with Counsel re: customer notifications; attend Comeback Hearing; review and discussions with staff re: E-mail and mail listings and compilation of documents for each; follow up with Dart re: quote on asset assessment; review documentation and response to Spergel re: asset allocation;
26-Aug-20	Carla Casco	5.50	Assist with mailing claim process documents
26-Aug-20	Susan Rickards	6.70	Assist with mailing claim process documents
26-Aug-20	Chris Mazur	0.40	Attend to Court hearing , Claims process
26-Aug-20	Glenn Harper	0.20	Discussion w. Adam re: storage of office PC's.
27-Aug-20	Nicole Ormond	0.70	Assist with mailing claim process documents
27-Aug-20	Susan Rickards	7.00	Assist with mailing claim process documents
27-Aug-20	Rose Bartolini	1.50	Assist with mailing claim process documents
27-Aug-20	Carla Casco	3.50	Mailling & other banking task.
27-Aug-20	Angelo Consoli	0.80	Review correspondence and responses to customers re: account reconciliations, supporting invoices, etc.; discussions re: customer collections and related tracking; review SIR correspondence;
27-Aug-20	Chris Mazur	1.10	Attend re-claims process, and mailing status, prep for CPA investigator call, have call.
27-Aug-20	Adam Boettger	7.50	Discussion with team regarding mass mailing; ; Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers; Prepare journal entries to record payments by EFS customers; Update schedule for tracking the sales taxes from EFS customer receipts
28-Aug-20	Adam Boettger	6.00	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Contact TChek Merchant Services for additional information on deposit; Prepare R&D as at July 31, 2020; Reconcile Libro bank account activity.
28-Aug-20	Angelo Consoli	2.80	Review and correspondence re: G&M notice and proposed revisions thereto; review and correspondence re: SIR notifications, and review of test runs; correspondence re: Atradius collection; customer correspondence, statements, proposed payments, etc.;
28-Aug-20	Glenn Harper	0.80	Discussions regarding posting of notice and follow up with Globe & Mail on legal section posting in national edition.
30-Aug-20	Adam Boettger	1.00	Review responses from customers on outstanding balances and draft responses
31-Aug-20	Angelo Consoli	2.70	Call with Counsel and Bank's counsel re: updates on outstanding matters, next steps; correspondence re: customer claims, notifications, SIR e-mail notices, customer collection tracking, etc.; review and correspondence with Globe & Mail re: advertisement;
31-Aug-20	Carla Casco	0.50	Prepare cheque requisitions, printed cheques, prepared deposit slip

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2020

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Comments</u>
31-Aug-20	Adam Boettger	6.50	Respond to vendors regarding invoices for post-transition of ownership to Purchaser; Prepare QST return for the month of July 2020; File HST return for the month July 2020; Team discussion of ongoing file matters; Contact SIR regarding claims process documents to be included in mass email and arrange to be re-submitted; Complete analysis of Libro account and transactions required to update accounting records; Update R&D as at July 31, 2020
31-Aug-20	Chris Mazur	0.50	attend re claims process ,Dhillon settlement call with CIBC Counsel, and IC.
		<u>266.60</u>	

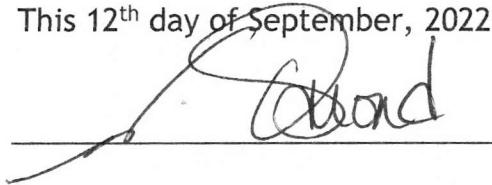
Attached is Exhibit "12"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Oct-20	908593 ONTARIO LIMITED, et al	CINV0462171-L

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of September 1, 2020 to September 30, 2020:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.90	\$ 510.00	\$ 5,559.00
Vice President			
A. Consoli	87.50	425.00	37,187.50
Manager			
A. Boettger	140.10	350.00	49,035.00
S. Burrowes	2.30	350.00	805.00
Staff			
C. Casco	15.50	150.00	2,325.00
G. Harper	16.20	250.00	4,050.00
K. Semavor	89.00	150.00	13,350.00
N. Jahja	0.90	250.00	225.00
N. Ormond	1.20	275.00	330.00
S. Murphy	0.50	150.00	75.00
S. Rickards	1.30	150.00	195.00
Z. Fennema	25.00	250.00	6,250.00
	<u>390.40</u>		<u>\$ 119,386.50</u>
HST on BDO Fees			15,520.25
Total Fees			<u>\$ 134,906.75</u>
Total Invoice			<u><u>\$ 134,906.75</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
1-Sep-20	Stephanie Burrowes	1.00	Update account transaction detail.
1-Sep-20	Adam Boettger	8.20	Update template response to customers inquiring about their account balance; Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers; Provide instructions for responding to customer emails.
1-Sep-20	Angelo Consoli	4.50	Review and correspondence with various customers relating to their Claim Amounts, outstanding invoices, necessary settlement documents, etc.; correspondence with counsel re: outstanding information requests, review and comments on draft release; discussions with staff re: communications with customers re: Collection Plan Order, SIR reports, etc.; review and approval of supplier invoices;
1-Sep-20	Glenn Harper	1.10	Coordinate ad listing with Globe & Mail. Review Eagle email account.
2-Sep-20	Adam Boettger	6.70	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers with questions on process; Prepare Settlement Agreement and Release document for customers; Discussions with fuel supplier about account credits and reversal of improper charges.
2-Sep-20	Angelo Consoli	3.20	Correspondence re: review of customer accounts and related e-mail replies, next steps re: settlement offers, etc.; correspondence with counsel re: information requests; calls with various customers re: account statements, claim, settlement and e-mails re: same; review Parkland settlement;
2-Sep-20	Carla Casco	0.80	prepare deposit slip, set up payable in Ascend.
2-Sep-20	Glenn Harper	2.10	Access online SIR website for customer invoices claim dispute, Eagle email accounts, issues w. SIR online access, discussion with SIR of same.
2-Sep-20	Nerina Jahja	0.40	Enter Weppa info received.
3-Sep-20	Adam Boettger	7.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Provide instructions and documents to subcontractor on reviewing supporting documentation and phone call regarding same; Discussions with fuel supplier about account credits and reversal of charges; Discussions with Glenn and SIR regarding error message on account login; Reconcile fuel account and provide expected balances; Inquiry on nature of recurring franchise transactions; Draft email response to purchaser concerning additional sales received by Receiver after transition.
3-Sep-20	Angelo Consoli	3.50	correspondence with staff re: various customer accounts, statements, etc.; follow up on copies of outstanding invoices; correspondence with customers, update statements and related e-mails;
3-Sep-20	Carla Casco	1.00	prepare cheque requisitions, print cheques & other banking tasks.
3-Sep-20	Chris Mazur	0.60	Attend re: claims process progress, collection, claims from debtors.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
3-Sep-20	Glenn Harper	3.50	Discussion of SIR online access w. Adam Boettger, discussion w. SIR re: access issues, generate customer transaction reports, Eagle email accounts and discussion of users w. Angelo Consoli, coordinate return of laptop on loan for GoDaddy accts to be returned, relocate all Eagle hardware to alternate location.
4-Sep-20	Adam Boettger	6.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Prepare Settlement Agreement and Release document for customers that have settled; Discussions with SIR regarding error message on account login; Reconcile fuel account and provide expected balance.
4-Sep-20	Angelo Consoli	3.30	discussions with staff re: customers, settlement amounts, disputes, Parkland, SIR notifications and system access, etc.; review and provide support re: customer invoices, NSF payment, etc.; correspondence with customers, prepare and update statements;
4-Sep-20	Chris Mazur	0.20	Attend to claims process;
7-Sep-20	Adam Boettger	2.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers regarding Claims Process.
8-Sep-20	Adam Boettger	7.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers regarding Claims Process; Prepare Settlement Agreement and Release document for customer settlements; Reconcile fuel account and provide expected balance; Draft R&D as at Jul 31, 2020; Provide instructions for staff on comparing customer documentation to company's records; Prepare list of 908593 et al. CRA government accounts to be reviewed with CRA; Update template for tracking EFS payments and classifying same.
8-Sep-20	Angelo Consoli	1.50	Review and correspondence re: customer responses, accounts/statements, support for payments, etc.;
8-Sep-20	Chris Mazur	0.30	Attend re: claims process;
8-Sep-20	Glenn Harper	2.30	Telephone discussion with SIR Solutions re: issues with SIR online system. Discussions with Globe & Mail re: newspaper ad, management of Eagle email accounts, attempt to resolve online SIR online system issues with customer account access.
8-Sep-20	Kekeli Semavor	5.50	EFS Collections Tracking for settlements, collections, etc.;
8-Sep-20	Nicole Ormond	0.50	Vendor inquiry - Imperial Tobacco.
8-Sep-20	Zack Fennema	3.00	Reviewed supporting documentation and completed customer disputes comparison analysis.
9-Sep-20	Adam Boettger	4.20	Correspondence with customers regarding Claims process, outstanding balances disputes and respond accordingly; Confirm payments received from customer; Prepare Settlement Agreement and Release document for customers; Provide instructions to staff on preparing sales tracking and settlement agreement and release forms.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
9-Sep-20	Angelo Consoli	2.30	review and correspondence re: customer responses; review statements and discussions re: next steps for responses; review and approval of supplier invoices;
9-Sep-20	Carla Casco	1.00	prepare cheque requisitions and print cheques, email in regards to Eagle travel cheques.
9-Sep-20	Glenn Harper	2.00	Resolve user lock-out of SIR online portal with SIR Solutions tech support, update to staff re: same.
9-Sep-20	Kekeli Semavor	5.50	EFS Collections Tracking updates for disputes, proven payments, settlements, collections etc.;
9-Sep-20	Nerina Jahja	0.30	Weppa processing.
9-Sep-20	Zack Fennema	1.20	Prepared Settlement and Release documents
10-Sep-20	Adam Boettger	3.80	Review BDO Eagle email folder for responses from customers on outstanding balances and respond accordingly; Prepare Settlement Agreement and Release document for customers; Correspondence with staff regarding AR tracking and settlement agreement and release forms; Review Settlement Agreements and customer proposal analysis prepared by staff.
10-Sep-20	Angelo Consoli	3.30	Calls to discuss status of outstanding matters, follow up and next steps; review and correspondence re: customer e-mails and notifications; review and correspondence re: supplier invoices, SIR access to customer invoice data, etc.;
10-Sep-20	Carla Casco	1.00	Prepare spreadsheet for customer bank deposits and other banking tasks.
10-Sep-20	Chris Mazur	1.10	Attend re: O/S matters, call with resources, prep for call with CIBC.
10-Sep-20	Glenn Harper	1.10	Online session with SIR tech support to resolve access and system issues, review of system with K. Semavor.
10-Sep-20	Kekeli Semavor	6.50	Updates to Collections Tracking; review and discussions regarding SIR, online access for sourcing customer invoices;
10-Sep-20	Zack Fennema	1.50	Review customer dispute documentation and complete comparison analysis;
11-Sep-20	Adam Boettger	2.00	Review customer correspondence on outstanding balances disputes, etc. and respond accordingly; Reconcile customer payments; Correspondence regarding Claims Process; Prepare Settlement Agreement and release document for customers; Discussions with staff regarding AR;
11-Sep-20	Angelo Consoli	4.20	Review various customer correspondence re: disputes, outstanding info; updates to various customer related schedules and correspondence with customers re: same; follow up with counsel re: customer disputes; review and correspondence re: government accounts, status of tax accounts; review and correspondence re: supplier invoices;
11-Sep-20	Carla Casco	1.00	set up payables, print cheques, prepare deposit slips;
11-Sep-20	Chris Mazur	0.40	attend re: CRA queries, email to Counsel.
11-Sep-20	Glenn Harper	0.50	Review Eagle email accounts, review invoicing received from SIR.
11-Sep-20	Kekeli Semavor	7.00	Update EFS Collections Tracking for settlements, payments etc.;
11-Sep-20	Kekeli Semavor	0.50	Download Customer Invoices from the SIR server.
11-Sep-20	Zack Fennema	1.20	Prepare Settlement Agreements and Release documents.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
12-Sep-20	Adam Boettger	4.00	Update government account summary document and send to CRA contact to identify outstanding returns and request to open new account; Review responses from customers on outstanding balances and respond accordingly and reconcile payments; Review customer proposal for revision of Settlement Amount along with supporting documentation;
14-Sep-20	Adam Boettger	8.00	Review customer correspondence regarding Claims Process outstanding balances and respond accordingly; Confirm payments received from customer; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Call with CRA regarding account requests; Review EFS collection tracking document; Update EFS AR tracking document to reconcile with collection document; Update customer contact tracking document; Respond to purchasers inquiries on semi-monthly royalty charges due to Parkland;
14-Sep-20	Angelo Consoli	4.00	Customer Claim Process - review and responses to correspondence, calls with various customers, discussions re: status of efforts, collections, etc.; correspondence with Counsel re: customer request; review customer Notice of Dispute and follow up re: same; draft update to the Bank; correspondence re: CRA tax accounts; review letter re: Atradius;
14-Sep-20	Chris Mazur	0.40	Attend re: claims process, CRA queries;
14-Sep-20	Kekeli Semavor	2.00	Access and download customer Invoices from SIR server;
14-Sep-20	Zack Fennema	4.00	Prepare Settlement and Release documents and completed comparison analysis of amounts owing;
15-Sep-20	Adam Boettger	5.50	Review correspondence from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Update customer contact tracking document;
15-Sep-20	Angelo Consoli	4.50	Review and responses re: customer correspondence; call with Counsel re: various estate matters; draft update to the Bank re: claims process, and other estate matters; review and approval of supplier cheques; correspondence with Dart re: gas asset values, review Bloomfield and Sarnia Shell info re: bank update;
15-Sep-20	Chris Mazur	0.60	Attend re: CIBC call, BMO cash in bank, attend re: Atradius letter and go forward;
15-Sep-20	Glenn Harper	0.50	Eagle email review, attend to A/P items from Great Canadian Meats.
15-Sep-20	Kekeli Semavor	3.00	Access and download Customer Invoices from SIR server in support of resolving disputed Claims, correspondence with staff re: same;
15-Sep-20	Zack Fennema	2.00	Prepare Settlement Agreement and Releases for customers and completed comparison analysis between dispute documentation and Eagle records between accounts;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
16-Sep-20	Adam Boettger	7.50	Ongoing review of responses from customers on outstanding balances and respond accordingly; Reconcile account, and correspondence regarding Claims Process; Review customer disputes and proposed Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Review inquiries on R&D and prepare responses; Prepare summary of monthly sales for allocation in R&D and Ascend; Prepare August 2020 sales and sales tax journal entry; Review EFS collection tracking document and update for receipts;
16-Sep-20	Angelo Consoli	5.50	Review and approval of supplier payments; call with Chris to discuss Bank update; finalize update and circulate to the Bank and Counsel; calls and e-mail correspondence with customers re: outstanding account, review documentation, etc.; various correspondence with Counsel re: e-mail contacts from various legal counsel for customers, provide documentation re: same; review and discussions re: R&D;
16-Sep-20	Carla Casco	1.00	Prepare deposit slip and reconcile bank statements;
16-Sep-20	Chris Mazur	2.10	Review and updates on report to CIBC, telephone discussion with resources, attend re: Atradius, prepare for and have call with CIBC and Counsel.
16-Sep-20	Kekeli Semavor	7.50	Tracking responses and follow up to initial collection email; EFS Collection Tracking Update;
16-Sep-20	Zack Fennema	0.40	Prepare Settlement Agreement and Release for customer;
17-Sep-20	Adam Boettger	4.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers with questions on process; Review customer submissions; Review and send Settlement Agreements and Releases; Correspondence with staff on updating EFS collection tracking document; Review post-sale close invoices still being sent to Receiver;
17-Sep-20	Angelo Consoli	4.80	Calls and email correspondence with various customers re: account statements, documentation in support of disputes, payment proposals; correspondence with Counsel re: customer correspondence; review correspondence from K2 re: CRA tax query;
17-Sep-20	Carla Casco	0.80	Prepare deposits slip and other banking tasks;
17-Sep-20	Chris Mazur	0.30	Attend re; collection process;
17-Sep-20	Kekeli Semavor	2.50	Tracking responses to initial collection email;
17-Sep-20	Nicole Ormond	0.20	Vendor payment issue;
17-Sep-20	Susan Rickards	0.40	Cheques to vendors;
17-Sep-20	Zack Fennema	1.40	Prepared Settlement statements for customers;
18-Sep-20	Adam Boettger	6.00	Various correspondences with customers and staff regarding disputes, review of customer supporting documentation, settlement terms and payment proposals, etc. Review and submit customer settlement agreement; Provide instructions for preparing list of customers with mail or email undeliverable packages, returns and bounce-backs; Discussion with fuel provider regarding ongoing charges and funds to be released;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
18-Sep-20	Angelo Consoli	5.30	call to discuss status of various outstanding estate matters, next steps; calls and e-mail correspondence with various customers re: Receiver's Claim, outstanding balances, supporting documentation, etc.; call with the Bank and counsel re: file estate matters, tax accounts, etc.; correspondence with Spergel and KSV; calls with various Eagle staff re: customer correspondence, transport tanker, etc.; review CRA correspondence re: tax filings;
18-Sep-20	Carla Casco	0.60	Print banking reports;
18-Sep-20	Chris Mazur	1.30	Attend re: CIBC call, claims process, settlement issues, prepare for and have call with CIBC;
18-Sep-20	Kekeli Semavor	7.50	Prepare Mail addresses for EFS Customers;
18-Sep-20	Stephanie Burrowes	0.50	Transaction detail.
18-Sep-20	Susan Rickards	0.30	Cheques to vendors;
18-Sep-20	Zack Fennema	0.60	Prepare Settlement Agreement and Statements for customers.
20-Sep-20	Adam Boettger	1.80	Prepare HST calculations for the month of August 2020; Prepare estimated sales tax on EFS collections for August 2020; Review responses from customers on outstanding balances and respond accordingly; Correspondence re: Claims Process; Correspondence with staff on tracking EFS payment plan collections;
21-Sep-20	Adam Boettger	5.00	Review responses from customers on outstanding balances and respond accordingly; Correspondence re: Claims Process and confirm customer payments; Review customer proposal terms re: Settlement Amount and supporting documentation; Send Settlement Agreements and Releases; Prepare listing of customers who may not have received initial notices or packages from the Receiver due to incomplete or no contact information; Draft HST and QST calculations for August 2020; Prepare suggested course of action for Eagle government accounts;
21-Sep-20	Angelo Consoli	4.20	call with KSV to discuss Sarnia Shell assets, purchase price allocation; correspondence with Spergel, prepare and submit Bill of Sale for ancillary assets; review and responses to customers re: Receiver's Claim, outstanding invoices, request supporting documentation, etc.; review correspondence re: Atradius; review listing of customers with returned/undeliverable notices and discuss next steps re: same;
21-Sep-20	Carla Casco	1.50	Cheque requestions, print cheques and other banking tasks.
21-Sep-20	Chris Mazur	0.40	Various emails, attend re: sale of equipment to Spergel.
21-Sep-20	Glenn Harper	0.70	Eagle email review, attend to A/P issues with vendor.
21-Sep-20	Kekeli Semavor	5.50	Updated the collections tracking spreadsheet for EFS; Preparing a Tracking document for Payment Plan Customers for EFS Collections;
21-Sep-20	Nerina Jahja	0.20	Weppa submission;
21-Sep-20	Zack Fennema	1.20	Correspondence and discussions regarding Customer Settlement Terms; Prepare Settlement Agreement;
21-Sep-20	Sherri Murphy	0.50	Revise schedules for cost analysis;
22-Sep-20	Adam Boettger	5.80	Correspondence with customers regarding Claims Process, disputes, review of supporting documentation, proposed settlement terms, etc.; Review and submit Settlement Agreement and release; Status update discussion; Discussion regarding government accounts and outstanding filings;

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Date	Name	Hours	Comments
22-Sep-20	Angelo Consoli	4.30	Correspondence with Counsel re: various customer enquiries, review and update demand letter, etc.; telephone and e-mail correspondence with various customers re: Receiver's Claim, Settlement Discount, etc.; update call with the Bank; review and correspondence re: estate government accounts; review and approval of cheques; review and correspondence re: CRA notice;
22-Sep-20	Carla Casco	1.00	Cheque requisition, print cheques and other banking tasks;
22-Sep-20	Chris Mazur	0.40	Attend re: claims process, settlement proposals;
22-Sep-20	Glenn Harper	0.20	A/P related matter.
22-Sep-20	Kekeli Semavor	4.50	Updated the collections tracking spreadsheet for EFS for settlements, collections etc.;
22-Sep-20	Nicole Ormond	0.20	Vendors
22-Sep-20	Zack Fennema	0.30	Settlement Agreement and Release;
23-Sep-20	Adam Boettger	7.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Review and discussions regarding AR tracking document; Follow-up with fuel supplier;
23-Sep-20	Angelo Consoli	5.50	Telephone and email correspondence with various customers re: Receiver's Claim, Settlement Discount, etc.; correspondence with Counsel re: customer claim and related payout proposal, etc.; discussions with staff re: customer claims, disputes, requests for documentation, proposed settlements, etc.; review and draft demand letter for outstanding customer account and associated invoicing list; correspondence with appraisers re: Gas Asset valuations; review correspondence re: Parkland charges / funds transfer; review and correspondence with Counsel re: Stat Dec re: True North account;
23-Sep-20	Carla Casco	1.50	Receipt payments, prepare deposit slip and other banking tasks.
23-Sep-20	Chris Mazur	0.60	Attend re: KSV equipment settlement, telephone discussion with resources.
23-Sep-20	Kekeli Semavor	4.50	Update the collections tracking spreadsheet for EFS;
23-Sep-20	Susan Rickards	0.30	Cheques to vendors;
23-Sep-20	Zack Fennema	1.20	Prepare Settlement Agreements;
24-Sep-20	Adam Boettger	4.10	Email correspondence with customers on outstanding balances, disputes, review supporting documentation, and respond accordingly; Verify payments; Review customer proposal for revision of Settlement Amount; Review and send Settlement Agreements and Releases; Send instructions to CRA regarding treatment of accounts; Follow-up with Parkland concerning outstanding credits;
24-Sep-20	Angelo Consoli	4.00	Telephone and email correspondence with Eagle Fleet customers re: Receiver's Claim, settlement amount, disputes, request for supporting documentation, etc.; review and execute Settlement Agreement; correspondence with Counsel re: customer demand letter; calls with staff re: estate matters, review and responses to customers, etc.;
24-Sep-20	Carla Casco	1.50	Receipt payments and other banking tasks.

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Date	Name	Hours	Comments
24-Sep-20	Chris Mazur	0.40	Attend re: claims process and large accounts treatment;
24-Sep-20	Kekeli Semavor	2.50	Updated the collections tracking spreadsheet for EFS;
24-Sep-20	Zack Fennema	2.00	Prepared Settlement Agreements and completed customer account analysis;
24-Sep-20	Angelo Consoli	1.20	Review CRA correspondence re: 261 Sept 2019 HST return audit; review bookkeeper's summary of same; attend call with CRA re: audit analysis and additional information / next steps re: support of amendments to return; follow up with staff bookkeeper re: CRA request;
25-Sep-20	Angelo Consoli	0.60	review and discussions with staff re: updating 261 HST schedule for CRA request;
25-Sep-20	Adam Boettger	6.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Provide direction to customers with questions on process; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Prepare Settlement Agreement and Release document for customers; Discussion of accounts under examination;
25-Sep-20	Angelo Consoli	3.80	Call with Counsel to discuss customer settlement proposal, other customer disputes and next steps, fueling equipment assets, etc.; calls/emails with various customers re: Receiver's Claim, Settlement Amount, etc.; correspondence with staff re: customer claims, supplier invoices, etc.;
25-Sep-20	Carla Casco	0.80	Receipt payment, and print reports'
25-Sep-20	Chris Mazur	0.90	Attend re: True North Matter, stat dec, call with IC, review draft email to Fulger Counsel re: outstanding A/R.
25-Sep-20	Glenn Harper	0.60	Eagle email review;
25-Sep-20	Kekeli Semavor	3.00	Discussions regarding status/review of customer disputes: updates to tracking schedules;
25-Sep-20	Kekeli Semavor	4.50	Discussions and prepare 261 HST schedule requested by CRA;
25-Sep-20	Stephanie Burrowes	0.50	Transaction detail.
25-Sep-20	Zack Fennema	1.50	Review terms of customer settlements; Prepare Customer Settlement Agreement and Release documents;
27-Sep-20	Adam Boettger	2.00	Review responses from customers regarding disputes, balances and respond accordingly; Correspondence regarding Claims Process, documents, etc.; Review customer supporting documentation re: proposed settlement;
28-Sep-20	Adam Boettger	8.00	Prepare QST return for the month of August 2020; Review emails regarding Claim Process, disputes, proposed settlements from customers and respond accordingly; Confirm payments received from customer; Review and prepare Settlement Agreement and Release document for customers; Discussion of accounts under examination; Review EFS AR Tracking document and update;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
28-Sep-20	Angelo Consoli	5.80	Review and approval of supplier payments; correspondence with Metrix appraiser re: Gas Assets; review and approval of supplier payments; reconcile SIR account and correspondence with SIR re: same; correspondence with various customers re: claims; review notices of disputes; correspondence with counsel re: customer claims, corporate affiliations, review of dispute; bank reconciliations and follow up on outstanding cheques; correspondence with staff re: customer information requests, settlement discussions, customer invoice reconciliation, etc.;
28-Sep-20	Carla Casco	1.00	Prepare deposits, set up payable, and print cheques.
28-Sep-20	Chris Mazur	0.70	Attend re: claims process, e-mails re settlement, attend re: KSV settlement.
28-Sep-20	Kekeli Semavor	4.00	Review customer settlements, reconcile collections, update the collections tracking spreadsheet for EFS;
28-Sep-20	Stephanie Burrowes	0.20	Transaction detail.
28-Sep-20	Zack Fennema	2.00	Customer account reconciliations, prepare Settlement Agreements;
29-Sep-20	Adam Boettger	8.00	Review emails from customers on outstanding balances, disputes, etc. and respond accordingly; Confirm payments received from customer; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Provide instructions for reallocation of amounts between bank account;
29-Sep-20	Angelo Consoli	3.70	Telephone and email correspondence with various customers re: Receiver's Claim, Settlement, etc.; correspondence with staff re: customer disputes, settlement discussions, payments received, etc.; correspondence with KSV re: Gas Asset allocations; correspondence with counsel re: customer disputes;
29-Sep-20	Chris Mazur	0.20	Attend to collection process, customer disputes;
29-Sep-20	Glenn Harper	1.00	SIR online related issues & attempts to resolve, Eagle email review;
29-Sep-20	Kekeli Semavor	6.50	Updated the collections tracking spreadsheet for EFS;
29-Sep-20	Stephanie Burrowes	0.10	Approve transfers.
29-Sep-20	Zack Fennema	1.50	Correspondence re: settlement terms, customer disputes, etc.; Reconciliation of customer disputes vs. claims;
30-Sep-20	Adam Boettger	7.00	Correspondence with Eagle customers, review of dispute claims, supporting documentation, Claims Process, etc. and responses to customer; Negotiate Settlement Terms; Prepare Settlement Agreement and Release document for customers; Call with legal Counsel to discuss Notice of Dispute forms filed by customers, next steps, etc.;
30-Sep-20	Angelo Consoli	4.50	Review and responses to various customers re: Receiver's Claim; discussions with staff re: review of customer settlement claims, review of payments and discount analysis; call with Counsel re: customer Notice of Dispute, consideration, next steps, etc.; review CRA correspondence and follow up with Eagle bookkeeper re: same;
30-Sep-20	Carla Casco	1.00	Prepare cheque requisitions, print reports and other banking tasks.
30-Sep-20	Glenn Harper	0.60	Discussions with Solomon re: SIR online access issues, attempt to resolve.
30-Sep-20	Kekeli Semavor	6.50	Discussion re: SIR access, customer terms of settlement, disputes, etc.; Update the collections tracking spreadsheet for EFS Payment Plan Clients;
30-Sep-20	Nicole Ormond	0.30	Attend to vendor issues.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2020 to September 30, 2020

Date	Name	Hours	Comments
30-Sep-20	Susan Rickards	0.30	Prepare letters and compile cheques to vendors;
		<u>390.40</u>	

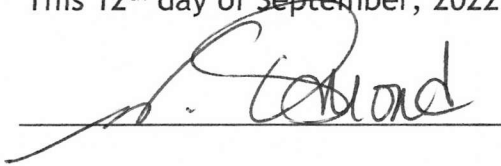
Attached is Exhibit "13"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Nov-20	908593 ONTARIO LIMITED, et al	CINV0462171-M

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of October 1, 2020 to October 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	21.00	\$ 510.00	\$ 10,710.00
Vice President			
A. Consoli	73.30	425.00	31,152.50
P. Naumis	1.00	425.00	425.00
Manager			
A. Boettger	127.30	350.00	44,555.00
S. Burrowes	1.20	350.00	420.00
Staff			
C. Casco	21.00	150.00	3,150.00
G. Harper	8.60	250.00	2,150.00
K. Semavor	143.00	150.00	21,450.00
N. Ormond	0.70	275.00	192.50
R. Bartolini	5.00	150.00	750.00
S. Rickards	1.80	150.00	270.00
Z. Fennema	5.00	250.00	1,250.00
	408.90		\$ 116,475.00
HST on BDO Fees			15,141.75
Total Fees			\$ 131,616.75
Total Invoice			\$ 131,616.75

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
1-Oct-20	Adam Boettger	6.50	Review claim documentation, dispute claims etc., customer emails on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers regarding the claim process; Review customer proposal and negotiate Settlement Agreement; Review and send Settlement Agreements and Releases; Discussions regarding allocations between bank accounts; Prepare R&D as at September 30, 2020; Provide instructions to staff for updating tracking documents;
1-Oct-20	Angelo Consoli	4.80	call to discuss estate matters: various key customer accounts, disputes, settlements, Shell Gas Assets, R&D; correspondence with appraiser re: Gas Assets; review and responses to numerous customers re: Receiver's Claim, settlements, etc.; correspondence with the Bank re: verification of customer dispute on pre-receivership cheque clearance; correspondence with vendor re: reconciliation of account; review CRA correspondence and update from
1-Oct-20	Angelo Consoli	0.70	review and edits to 261 revised charts for CRA Sept 2019 HST audit analysis; compile charts and court orders requested and forward same to CRA;
1-Oct-20	Carla Casco	1.00	Set up payable and print cheques, and other banking tasks;
1-Oct-20	Chris Mazur	1.30	Attend regarding claims process, settlement matters, attend regarding KSV sale allocation;
1-Oct-20	Glenn Harper	0.20	A/P vendor related item;
1-Oct-20	Kekeli Semavor	7.50	Review Eagle bank account details to Identify Customer August Rebate Cheques Cashed. Prepared September Schedule for Collections Tracking. Update the collections tracking spreadsheet for EFS;
1-Oct-20	Peter Naumis	0.50	Call to and from counsel for Subway Restaurants. Request for books and records, minute books, etc.;
1-Oct-20	Stephanie Burrowes	0.50	Transaction detail;
1-Oct-20	Zack Fennema	0.50	Customer Settlement Agreement and Release;
2-Oct-20	Adam Boettger	6.50	Review responses from customers on outstanding balances and respond accordingly; Correspondence to customers with queries on claim process; Review customer proposal for revision of Settlement Amount along with supporting documentation; Review and send Settlement Agreements and Releases; Review and discussion regarding EFS Collection Tracking schedule; Prepare estimated realization analysis as at September 30, 2020;
2-Oct-20	Angelo Consoli	2.70	Correspondence regarding customer disputes; review and summarize customer issues addressed in notice and update to Counsel; request to Counsel regarding investigators reports on payments to customers; discussions regarding supplier payments, outstanding invoices;
2-Oct-20	Carla Casco	1.00	Receipt payments, prepare deposit slips, and other banking tasks;
2-Oct-20	Chris Mazur	0.40	Attend regarding Claims process settlements;
2-Oct-20	Kekeli Semavor	7.50	Review banking records, prepare September EFS Collection schedule; Update the collections tracking spreadsheet for EFS;
2-Oct-20	Peter Naumis	0.25	Call with MNP and Subway re: 125044 Ontario Limited;
2-Oct-20	Zack Fennema	0.50	Compile customer settlement agreement;
4-Oct-20	Adam Boettger	0.30	Review response from customers on outstanding balance and respond accordingly; Email to Parkland regarding amounts received and amounts still outstanding;

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
5-Oct-20	Adam Boettger	8.00	Status calls to discuss pending estimated realizable value analysis; Update estimated realizable value calculations; Review of sales tax amounts applicable to September EFS sales collections; Update list of Notice of Disputes for Receiver's Collection Process; Discuss response to SIR issues; Review data in EFS customer communication tracker and segregate amounts based on size of Settlement Amount;
5-Oct-20	Angelo Consoli	4.20	Review and discussions regarding Estimated Realization Analysis, assumptions, notes, etc.; review and discussions re: customer accounts, disputes, next steps; correspondence with various customers regarding Claims / Disputed amounts, etc.; correspondence with counsel regarding customer settlement discussions, counter offer, executed Settlement Agreement, etc.; correspondence with the Bank regarding follow up on customer payment claim;
5-Oct-20	Carla Casco	1.00	Reconcile bank statements, and other banking tasks;
5-Oct-20	Chris Mazur	1.50	Attend regarding A/R settlement, review/revise Estimated Realization Analysis, attend regarding First Ontario queries;
5-Oct-20	Glenn Harper	1.40	Issues with SIR online system & troubleshoot with SIR directly on access issues;
5-Oct-20	Kekeli Semavor	7.50	Review bank records, perform notice of dispute search for customers; Prepared EFS Collections sales journal entry and HST for September;
5-Oct-20	Susan Rickards	0.30	Cheques to Vendors;
6-Oct-20	Adam Boettger	8.50	Update estimated realization analysis as at September 30, 2020; Review of sales tax amounts applicable to September EFS sales collections; Review Settlement Agreements; Review and responses to customers regarding disputes, settlement terms; Provide direction to customers with questions on process; Calls with customer; Prepare customer banking information template; Review and correspondence on HST tracking;
6-Oct-20	Angelo Consoli	5.30	Review and correspondence with customers regarding Receiver's Claim, Settlement discussions, review documentation provided in support of disputes, etc.; Review and updates to Realization analysis and discussions regarding assumptions, etc.; discussions with staff regarding supplier invoices, banking entries, reconciliations, etc.; correspondence with MNP regarding request for records; correspondence with House account customer regarding proof of payment, settlement of outstanding balance, etc.; correspondence with customer regarding Settlement Agreement; review correspondence regarding request for records from Spergel - follow up with bookkeeper; call with CIBC counsel re: Claims process, customer Notice of Disputes; correspondence regarding information request on inventory summary; correspondence with creditor regarding request on claims process;
6-Oct-20	Carla Casco	2.00	Prepared deposit slip, set up payable, print cheques, and other banking tasks;
6-Oct-20	Chris Mazur	1.10	Emails regarding BMO and Estimated Realization Analysis, attend regarding AR settlements, Review Estimated Realization Analysis;
6-Oct-20	Glenn Harper	0.50	Correspond to A/P vendor inquiries, email account management;

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
6-Oct-20	Kekeli Semavor	4.00	Review and update EFS Collections sales journal entry and HST for September;
6-Oct-20	Kekeli Semavor	3.50	Review customer settlement terms and update EFS Collections tracking for payment plan customers
6-Oct-20	Stephanie Burrowes	0.20	Search for customer PAD account information and provide same to Adam.;
6-Oct-20	Zack Fennema	0.50	Review correspondence regarding customer settlement terms and compile Settlement Agreement and Release;
7-Oct-20	Adam Boettger	8.00	Updated R&D as at Sep 30, 2020; Update ERV analysis as at September 30, 2020; Review responses from customers on outstanding balances disputes and payments claimed, claim process, etc. and respond accordingly; Review customer supporting documentation; Review and send Settlement Agreements and Releases; Reconcile EFS tracking documents;
7-Oct-20	Angelo Consoli	5.60	Review and discussions with team members regarding analysis and assumptions on Realization Analysis; updates to assumptions, related schedules and summary to the Bank; review and correspondence regarding Customer Disputes, etc.; correspondence with Counsel regarding Non-responding customers and Customer Disputes, and next steps regarding Default Judgement, Claims Officer, etc.; correspondence regarding CRA claims;
7-Oct-20	Carla Casco	0.60	Print reports;
7-Oct-20	Chris Mazur	2.70	Review/revise Estimated Realization Analysis, attend regarding claims settlement, reply to First Ontario query;
7-Oct-20	Kekeli Semavor	7.50	EFS Banking Info Spreadsheet Updates;
7-Oct-20	Zack Fennema	2.00	Complete customer account analysis. Prepare and submit Settlement Agreements and Releases;
8-Oct-20	Adam Boettger	7.50	Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer; Correspondence with customers on Claims Process; Draft memo on process for compiling documentation for Default Judgment on customers that did file a Notice of Dispute or reach a Settlement Agreement with the Receiver; Draft cover letter for default judgment package submissions; Prepare sample documents for default judgement package submission; Prepare list of returned or undelivered packages for counsel to perform corporate searches;
8-Oct-20	Angelo Consoli	3.50	Review and correspondence with customers re: Receiver's Claim, receiver's next steps absent an agreement, discounts, etc.; review records for related entities upon request of MNP and Spergel; compile records for Spergel request and forward same; review Menchies asset sale and other customer deposits and updates re: posting same; correspondence with counsel and staff re: Default Judgement Process; review and correspondence re: Libro statement;
8-Oct-20	Chris Mazur	0.40	Various emails re A/R collection process, attend re settlements;
8-Oct-20	Kekeli Semavor	7.50	EFS Banking Information Spreadsheet Update for settlements, collections, etc.;
8-Oct-20	Rose Bartolini	0.50	Compile and forward Notice of Dispute;

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
9-Oct-20	Adam Boettger	2.00	Review responses from customers on outstanding balances and respond accordingly; Provide direction to customers with questions on process; Review and send Settlement Agreements and Releases; Contact creditor to discuss account to be closed and amounts to be transitioned to new owners
9-Oct-20	Angelo Consoli	4.50	Correspondence with various customers re: Receiver's Claim, next steps re proceeding with Default Judgement, Settlement Amount offer, payment terms, etc.; correspondence with customer re: execution of Settlement Agreement; review and summarize various Notices of Disputes; correspondence with staff and counsel re: undeliverable customer notices and next steps re: corporate searches; review update from counsel re: discussions with Atradius counsel, next steps;
9-Oct-20	Chris Mazur	0.30	attend re A/R, settlement matters
9-Oct-20	Kekeli Semavor	7.50	EFS Banking Info Spreadsheet Update, Updating EFS Collections tracking;
9-Oct-20	Susan Rickards	0.50	Cheques to vendors;
13-Oct-20	Adam Boettger	6.30	Email to SIR Solutions regarding online access; Review EFS Collection Tracking document and update allocations; Responses to customers regarding outstanding balances, claims process, etc.; Verify payments received from customer; Review email summary on Notice of Disputes; Prepare HST calculations for the month of September 2020; Prepare email on opening and closing inventory adjustments in P&L schedule;
13-Oct-20	Carla Casco	1.50	Receipt payments, prepared deposit slips and other banking tasks.
13-Oct-20	Chris Mazur	0.30	Attend re: A/R settlement;
13-Oct-20	Glenn Harper	0.70	GoDaddy and email account - related.
13-Oct-20	Kekeli Semavor	4.50	Updating EFS Collections tracking, settlements etc.;
13-Oct-20	Nicole Ormond	0.30	Review outstanding invoices and submit for payment;
14-Oct-20	Adam Boettger	5.00	Call with SIR Solution to discuss access issue; Update R&D as at September 30, 2020 and prepare supporting documentation; Review mailing list for undeliverable packages
14-Oct-20	Chris Mazur	0.20	attend re First Ontario queries
14-Oct-20	Kekeli Semavor	1.50	Updating EFS Collections tracking
14-Oct-20	Kekeli Semavor	3.00	Updating Supplementary Mailing List spreadsheet
15-Oct-20	Adam Boettger	7.00	Prepare document for organizing claims submissions to Claims Officer and instruct staff on preparing same; Notify applicable customers that they are currently in default and advising of next course of action; Prepare Settlement Agreement and Release document for customer;
15-Oct-20	Carla Casco	1.00	Prepare various banking tasks.
15-Oct-20	Chris Mazur	0.80	Attend re: claims process, Default Judgments, telephone call with IC re: settlements, attend re: settlement case conference.
15-Oct-20	Glenn Harper	2.00	SIR related portal access;
15-Oct-20	Kekeli Semavor	7.00	Preparing Submissions for Default Judgments; Updating EFS Collections tracking;

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Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
16-Oct-20	Adam Boettger	4.50	Prepare Employer Health Tax installment remittances and cover letters on same; Review vendor invoices received and reconcile to determine if they relate to post-sale period or have already been paid; Discussion on Default Judgment package and preparing documents (memo, affidavit of service and claim statements); Review responses from customers on outstanding balances and respond accordingly; Confirm payments received from customer;
16-Oct-20	Carla Casco	1.00	Receipt payments, prepared deposit slips;
16-Oct-20	Chris Mazur	0.30	Attend on offers of settlement and moving to Judgments.
16-Oct-20	Kekeli Semavor	7.00	Updating EFS Collections tracking; Compiling documentation of Submissions to claims officer for Default Judgments;
19-Oct-20	Adam Boettger	6.50	Update bank activity tracker; Call with counsel to discuss outstanding issues related to Receiver's Collection Process; Organize supplemental mailing to creditors; Confirm payments received from customer; Prepare Settlement Agreement and Release document for customers; Follow-up with customers who informally disputed their account balance, but did not provide a formal notice of dispute by the required deadline; Update Default Judgment template structure for guarantors of customers included in package;
19-Oct-20	Angelo Consoli	4.60	Review and correspondence to customer queries/claims re: Receiver's Claim process; review and updates to Notice of Disputes summary based on discussions with staff; discussions with staff re: responses to customers and follow up on status of Settlement Agreements, steps re: summaries and submissions to Claims Officer, etc.; correspondence with Counsel re: various customer claims, disputes, etc.; review, compile and execute Affidavit of Service for submission to Claims Officer; review update from Counsel re: discussions with Atradius' Counsel;
19-Oct-20	Carla Casco	2.00	Receipt payments, and search for customer contract;
19-Oct-20	Chris Mazur	0.30	Attend regarding Counsel queries and Tue North.
19-Oct-20	Kekeli Semavor	5.50	Updating EFS Collections Spreadsheet; Preparing EFS Default Judgement Submissions;
19-Oct-20	Nicole Ormond	0.20	Vendor dealings;
19-Oct-20	Rose Bartolini	2.00	Compile customer Claims Statements and settlement statements;
19-Oct-20	Susan Rickards	0.40	Prepare letter and compile cheques to vendors;
20-Oct-20	Adam Boettger	5.50	Update Default Judgment package to incorporate guarantors of customers included in Claims; Prepare guarantor listing to be referenced when assembling default judgement packages; Assemble default judgement packages; Draft and send default judgement packages to legal counsel and claims officer; Provide updated instructions to staff on assembling default judgement packages; Confirm payments received from customer; Prepare Settlement Agreement and Release document for customers; Follow-up with customers who informally disputed their account balance, but did not provide a formal notice of dispute by the required deadline;

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Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
20-Oct-20	Angelo Consoli	4.20	Review and discussions with staff re: Claims Officer submissions and updates to Counsel re: same; review additional M&M documentation located by staff and update to Counsel; review and correspondence re: supplier invoices; correspondence re: customer claims; correspondence with the Bank's counsel re: Sarnia Shell matter; calls to/from CRA re: Sarnia Shell HST review; review supplier notice;
20-Oct-20	Carla Casco	1.50	Search for M&M contract agreement and other banking tasks.
20-Oct-20	Chris Mazur	0.80	Attend re: M&M carriers, KSV matters on equipment valuation, respond to First Ontario questions;
20-Oct-20	Glenn Harper	1.50	SIR online database related items.
20-Oct-20	Kekeli Semavor	7.50	Updating EFS Collections Spreadsheet; Stet EFS Default Judgement Submissions;
20-Oct-20	Rose Bartolini	2.00	Mailing of EFS Customer Supplemental Mailing;
21-Oct-20	Adam Boettger	7.00	Discussion with staff on completing charts for submissions to Claim Officer; Prepare submissions charts for claim officer; Verify transmission of initial notice of collection process to customers; Follow-up with customers concerning submitted Notice of Disputes and revised settlement offers; Follow-up with customer regarding defaults status of account and offers for settlement; Confirm payments received from customers; Review vendor notification of outstanding invoices; Review draft affidavit prepared; Review summary of Notice of Dispute chart and summarize communications with individual customers; Team discussion of Receiver's Collection Process;
21-Oct-20	Angelo Consoli	4.00	Calls with various customers and updates to Counsel re: customer disputes; Review notice of disputes and summary thereon - discussions re: same and next steps; Call with counsel for FOCU and Spergel; Review bankruptcy NOM, court report and Order; calls to/from CRA re: HST review; correspondence with supplier re: outstanding invoice;
21-Oct-20	Carla Casco	0.50	Print reports, set up payable, and print cheques.
21-Oct-20	Chris Mazur	1.30	Attend re: claims officer, prepare for call with Counsel for first Ontario, attend re: True North matter, attend re: Bankruptcy materials;
21-Oct-20	Glenn Harper	1.00	Attend to SIR database maintenance, Eagle email review, Salesforce account;
21-Oct-20	Kekeli Semavor	7.50	Compile and submit EFS Default Judgment submissions to the Claim Officer;
21-Oct-20	Peter Naumis	0.25	Call from and discussions with Angelo C. Update, review and forward requested information.
21-Oct-20	Stephanie Burrowes	0.50	Transaction detail.
21-Oct-20	Susan Rickards	0.20	Cheque to vendors;

Eagle Travel Plaza et al
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Date	Name	Hours	Comments
22-Oct-20	Adam Boettger	6.40	Review transaction details from T-Chek/Comdata to identify any additional information not provided on invoices; Prepare submission package to Claims Officer and determine methodology for tracking submissions; Discussion of customers for Supplemental Affidavit of Service; Review and update consolidated listing of EFS customer banking information and investigate missing customer information; Develop process for matching EFS customer banking information from main banking document to individual Claims Officer submissions; Review and approve draft submissions to Claims Officer; Review and submit Settlement Agreement and Release documents to customers; Confirm payments received from customers; Review customer account, determine updated contact information and draft response to customer;
22-Oct-20	Angelo Consoli	5.00	Review and correspondence re: Claims Officer submission and Supplement Affidavit of Service; correspondence with customers re: disputes, potential settlements, etc.; call and correspondence with counsel re: review of draft Motion materials and Ninth Report. Review revisions and correspondence on same; discussions and draft response to counsel;
22-Oct-20	Carla Casco	1.50	Set up payable, print cheques, search for invoices, and other banking tasks.
22-Oct-20	Chris Mazur	1.50	Attend re: First Ontario email, review bankruptcy motion materials, Call with IC re: First Ontario;
22-Oct-20	Kekeli Semavor	7.50	Updating EFS Collections Spreadsheet; Preparing EFS Default Judgement Submissions;
22-Oct-20	Nicole Ormond	0.20	Review and reconcile vendor invoice and submit for payment;
23-Oct-20	Adam Boettger	4.50	Update R&D as at September 30, 2020 to include with 245 Receiver's Interim Report; Review EFS Collection Tracking document; Compile copies of emails sent to customers per request from Claims Officer; Confirmed details of when documents posted to creditor webpage for confirmation to Claims Officer; Respond to customer inquiry on account balance;
23-Oct-20	Angelo Consoli	5.50	Calls / correspondence with customers re: Receiver's claim, proposed settlements, payment terms, etc.; numerous correspondence with various counsels re: Inventory balances, customer claims, disputes, submissions to Claims Officer, Sarnia Shell Gas Assets, etc.; correspondence with staff re: claims submissions; review and comments re: updated motion materials for Ninth Report; review/update to 246(2) notice; e-mail correspondence with counsel re: M&M account/dispute;
23-Oct-20	Chris Mazur	0.70	Review and finalize email to First Ontario, telephone discussion with resources, attend re: claims disputes submissions to claims officer;
23-Oct-20	Kekeli Semavor	7.50	Updating EFS Collections Spreadsheet; Compile and submit EFS Default Judgement Submissions to the Claims Officer;
23-Oct-20	Susan Rickards	0.40	Cheques to vendors;

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Date	Name	Hours	Comments
26-Oct-20	Adam Boettger	7.50	Phone call with Ministry of Finance to discuss EHT account of Shell Sarnia; Discussion with customer counsel of in-progress disputes; Update appendices for Affidavit of Service; Review EFS Collection Tracking and EFS Payment Plan tracking; Draft email to customers who have not responded to prior inquiries by the Receiver notifying them of their default status; Assemble address information for mass email; Review list of customers to be included in mass email; Respond to customers about their account status and information required on their accounts;
26-Oct-20	Angelo Consoli	5.50	Correspondence re: Claims Officer's requests and compile responses to same; review revised Affidavits; review and correspondence with customers re: Receiver's Claims, disputes, proposed settlements; correspondence with Counsel re: Gas Asset valuation; review Disputes and updates to summary schedule outlining customer claims and forward to counsel; correspondence with staff re: search for customer CCA's and update to Counsel re: True North CCA located; review and correspondence re: supplemental follow up with customers that contacted the Receiver re: status of Claim/Settlement;
26-Oct-20	Carla Casco	3.00	Review Eagle records for customer agreement;
26-Oct-20	Chris Mazur	0.90	Attend re: First Ontario and KSV settlement, telephone discussion with IC on same, review/sign OSB receiver's report;
26-Oct-20	Kekeli Semavor	2.00	Compile and submit EFS Default Judgments packages;
26-Oct-20	Zack Fennema	0.50	Prepare and sent Settlement Agreement and Release documents;
27-Oct-20	Adam Boettger	9.00	Respond to emails from EFS customer and provide direction on resolving account balance; Phone calls with EFS customers; Draft and send Settlement Agreement and Release documents; Review drafted Claims Officer submission package for undefended claims submissions
27-Oct-20	Angelo Consoli	3.50	Compile and assemble various notices of dispute for Counsel; Attend to updating, compiling and swearing Affidavit of Service and Supplement Affidavit re: Collections Plan Order; correspondence with various customers and staff re: discussions on Receiver's Claim, proposed settlements and related terms, dispute matters, etc.; review and correspondence with appraiser re: Gas Assets and forward final copy to counsel;
27-Oct-20	Carla Casco	1.50	Search for contract agreement from customer and other banking tasks.
27-Oct-20	Chris Mazur	1.60	Review notice of dispute, go forward, review Dhillon/CIBC settlement materials, call with IC to discuss;
27-Oct-20	Glenn Harper	0.90	Email related items on Company accounts., resolve GSuites issue with email account.
27-Oct-20	Kekeli Semavor	7.50	Preparing EFS Invoices; Compile and submit EFS Default Judgments packages to the Claims Officer;
27-Oct-20	Zack Fennema	0.50	Prepared Settlement Agreement and Release

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2020 to October 31, 2020

Date	Name	Hours	Comments
28-Oct-20	Adam Boettger	6.50	Respond to emails from EFS customer regarding resolving account balance; Phone calls with EFS customers; Draft and send Settlement Agreement and Release documents; Confirm payments received from customers; Review drafted Claims Officer submission package for undefended claims submissions; Prepare amended customer statements for legal counsel; Review and approve submissions for Claims Officer; Post Receiver's Interim Notice to creditor webpage;
28-Oct-20	Angelo Consoli	4.20	Call with Counsel re: review of Settlement Agreement, True North customer account and related mortgage; correspondence with various customers re: Receiver's Claim, dispute items, settlement agreement (and execute same), etc.; correspondence to Guarantor re: Receiver's Claim; discussions with staff re: various customer disputes, submissions to Claims Officer;
28-Oct-20	Carla Casco	0.40	Prepare deposit slip and other banking tasks.
28-Oct-20	Chris Mazur	1.80	review settlement materials, call w IC to discuss same, call with IC re: True North matter
28-Oct-20	Kekeli Semavor	7.50	Compile and submit EFS Default Judgments packages to the Claims Officer;
28-Oct-20	Zack Fennema	0.50	Prepared Settlement Agreement and Release document;
29-Oct-20	Adam Boettger	3.50	Respond to emails from EFS customers and provide direction on resolving account balance; Confirm payments received from customers; Draft and send Settlement Agreement and Release documents;
29-Oct-20	Angelo Consoli	3.00	Correspondence with various customers re: status of outstanding accounts, disputes, etc.; correspondence with various customers and staff re: confirmation of Settlement payments; discussions with staff re: customer settlement offers, Notice of Disputes and next steps, etc.;
29-Oct-20	Carla Casco	1.00	Receipt payment, deposits prepared, cheque requisition and print cheque;
29-Oct-20	Chris Mazur	1.20	Attend re: claims process, attend re: bankruptcy, review report to court re: bankruptcy of certain entities.
29-Oct-20	Glenn Harper	0.40	Eagle email review.
29-Oct-20	Kekeli Semavor	7.50	Compile and submit EFS Default Judgments packages to the Claims Officer;
29-Oct-20	Rose Bartolini	0.50	Prepare letter to Harvinder Rhandawa and print off documents for True North Freight Solutions claim against Guarantor;
30-Oct-20	Adam Boettger	0.80	Review and approve submissions for Claims Officer; Respond to emails from EFS customer regarding settlement of account balance;
30-Oct-20	Angelo Consoli	2.50	Review and approval of cheques; correspondence with various customers re: outstanding account, Receiver's Claim; call with Counsel re: Ninth Report; correspondence with counsel re: customer responses;
30-Oct-20	Carla Casco	0.50	Prepare deposit slips;
30-Oct-20	Chris Mazur	1.60	Attend re: True North matter, M & M dispute, bankruptcy motion, call with IC re: same, finalize review and sign court report.
30-Oct-20	Kekeli Semavor	7.50	Compile and submit EFS Default Judgments packages to the Claims Officer;
		<u>408.90</u>	

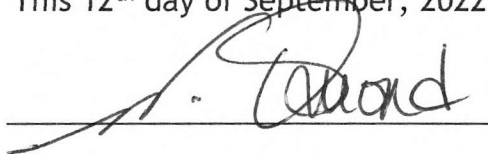
Attached is Exhibit "14"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Dec-20	908593 ONTARIO LIMITED, et al	CINV0462171-N

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2020 to November 30, 2020:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	14.20	510	7,242.00
S. Cherniak	0.20	510	102.00
Vice President			
A. Consoli	75.50	425	32,087.50
P. Crawley	40.50	425	17,212.50
Manager			
A. Boettger	35.50	350	12,425.00
S. Burrowes	1.30	350	455.00
Staff			
C. Casco	11.00	150	1,650.00
G. Harper	4.50	250	1,125.00
K. Semavor	116.00	150	17,400.00
K. Hickling	1.60	275	440.00
M. Finnegan	0.20	150	30.00
S. Murphy	4.60	150	690.00
S. Rickards	1.20	150	180.00
Z. Fennema	5.90	250	1,475.00
	<u>312.20</u>		<u>\$ 92,514.00</u>
HST on BDO Fees			12,026.82
Total Fees			<u>\$ 104,540.82</u>
Total Invoice			<u>\$ 104,540.82</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
1-Nov-20	Adam Boettger	4.00	Draft and send response letter to Revenu Quebec; Draft and send letter to customer with copies of invoices; Review and approve submissions for Claims Officer; File September 2020 monthly HST return; Prepare and file September 2020 monthly QST return
2-Nov-20	Adam Boettger	1.00	Respond to EFS customer inquiries and information submissions; Follow-up with customers where payment is due pursuant to settlement agreements.
2-Nov-20	Angelo Consoli	2.50	correspondence with CRA re: Sarnia Shell Sept 2019 HST review; correspondence with various customers re: Receiver's Claim, Settlement, payment details, etc.; correspondence with Counsel re: customer claims, support for invoices/payments, etc.;
2-Nov-20	Chris Mazur	0.60	attend re; bankrupting certain entities, attend re: KSV equipment purchase prices allocation.
2-Nov-20	Glenn Harper	0.50	Email mngt of accts.
2-Nov-20	Kekeli Semavor	6.50	Compile and submit Default Judgement Claims for EFS
2-Nov-20	Stephanie Burrowes	0.50	Transaction detail.
2-Nov-20	Susan Rickards	0.40	Payments to vendors.
3-Nov-20	Adam Boettger	1.30	Review draft submissions prepared for Claims Officer for default judgement accounts; Communications with EFS customer regarding questions on accounts or payment of balances owing;
3-Nov-20	Angelo Consoli	2.80	correspondence with customers re: claims, payment of accounts, review and discussions re: Disputes, info requests, etc.; review correspondence re: creditor claims; correspondence with insurance broker re: status of coverage, refund of policy and net balance of same;
3-Nov-20	Chris Mazur	0.10	attend re CPA inquiries
3-Nov-20	Glenn Harper	1.00	Research transactions of customer within SIR.
3-Nov-20	Kekeli Semavor	5.50	Compile and submit Default Judgement Claims for EFS
4-Nov-20	Adam Boettger	0.50	Review draft submissions prepared for Claims Officer for default judgement accounts
4-Nov-20	Angelo Consoli	3.00	Review of customer claims; correspondence with customers re: Receiver's Claim, settlement, etc.; correspondence with Dan Lawrie, review and execute application form and return; correspondence with Counsel re: follow up with customer counsel re: Receiver's Claim, upcoming court motion, etc.; review correspondence re: Claims submissions to Claims Officer;
4-Nov-20	Chris Mazur	0.20	Attend to Claims Process.
4-Nov-20	Kekeli Semavor	6.00	Preparing Default Judgement Claims for EFS
5-Nov-20	Adam Boettger	2.20	Correspondence with EFS customers in response to inquiries; Preparation of Settlement Agreement and Releases for customer; Review draft submissions prepared for Claims Officer for default judgement accounts; Review Settlement Agreement and Release documents and send to customers
5-Nov-20	Angelo Consoli	2.80	correspondence re: customer collections / settlements; updates to Counsel re: notice of disputes review; review settlement agreement; review creditor invoice;
5-Nov-20	Chris Mazur	0.60	attend re ; settlements, review/sign CIBC/First Ontario settlement doc
5-Nov-20	Kekeli Semavor	5.00	Compile and submit Default Judgement Claims for EFS
5-Nov-20	Zack Fennema	2.00	Prepare and discussions and review Settlement Agreements and terms.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
6-Nov-20	Angelo Consoli	0.60	correspondence with Counsel re: Customer disputes and requested follow up with customers; correspondence with the Bank's counsel re: Sarnia Shell Gas Assets; review and correspondence re: Ministry of Finance and CRA correspondence; follow up with the Claims Officer re: status / timing of Claims review;
6-Nov-20	Kekeli Semavor	5.00	Preparing Default Judgement Claims for EFS
7-Nov-20	Adam Boettger	4.00	Review submissions prepared for Claims Officer for default judgement accounts; Prepare journal entry allocation for EFS Collection received in October 2020; Prepare allocations for EFS Collections made under agreed payment plan arrangements; Update EFS Master AR Tracking document
8-Nov-20	Adam Boettger	0.50	Arrange payment of outstanding invoices for suppliers and government accounts
9-Nov-20	Adam Boettger	0.50	Review and send Settlement Agreement and Release document to customer; Follow-up with customer on payment plans regarding arrears; Updated EFS Collection Tracking document
9-Nov-20	Angelo Consoli	1.20	correspondence re: settlement agreement, account details; follow up with various customers re: status of outstanding account payments; review and discussions re: customer settlements; correspondence with Counsel re: Settlement Agreement and impact on associated AR Claim; review records for requested CRA correspondence and forward to counsel;
9-Nov-20	Carla Casco	0.80	Banking tasks
9-Nov-20	Chris Mazur	0.60	attend settlement hearing, KSV hearing, attend re: settlement, between CIBC and Dhillon.
9-Nov-20	Kekeli Semavor	6.50	Prepare Default Judgement Claims for EFS, prepare Journal Entry Statement for October 2020
9-Nov-20	Zack Fennema	0.50	Prepare customer Settlement Agreement and Release
10-Nov-20	Adam Boettger	0.30	Review draft submissions prepared for Claims Officer for default judgement accounts
10-Nov-20	Angelo Consoli	0.80	correspondence with Counsel re: Settlement Agreement, Claims Officer correspondence; review re: customer claim/dispute;
10-Nov-20	Carla Casco	0.60	Banking tasks.
10-Nov-20	Chris Mazur	0.40	attend re: various claims disputes
10-Nov-20	Kekeli Semavor	7.50	Compile and submit Default Judgement Claims for EFS, discussions regarding October Journal Entry
10-Nov-20	Kim Hickling	0.50	Call re reconciliation chart and assist with same.
10-Nov-20	Stephanie Burrowes	0.30	Transaction detail reconciliation.
11-Nov-20	Adam Boettger	0.50	Review various EFS account reconciliations.
11-Nov-20	Angelo Consoli	3.50	Correspondence and discussions re: Customer disputes, rebate claims, settlement terms, etc.; follow up with Counsel re: review of same; correspondence with counsel re: enquiries to debtors; review CRA notices, customer deposits; correspondence re: CRA notice on 2145754;
11-Nov-20	Carla Casco	0.80	Banking tasks.
11-Nov-20	Chris Mazur	0.40	Attend re: claims process/officer.
11-Nov-20	Glenn Harper	0.50	Correspondence re: Salesforce acct.
11-Nov-20	Kekeli Semavor	7.50	Compile and submit Default Judgement Claims for EFS
11-Nov-20	Kim Hickling	1.10	Review and discussion re: reconciliation on accounts,.
12-Nov-20	Adam Boettger	2.00	Review EFS Collection JE document; ; Prepare EFS AR Report document for October 2020 HST. Review and respond to EFS customer email.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
12-Nov-20	Angelo Consoli	2.80	Correspondence with various customers re: Receiver's Claim, settlement discussions, payment plans, etc.;
12-Nov-20	Carla Casco	2.00	Banking tasks
12-Nov-20	Chris Mazur	0.40	Attend re: First Ontario funds, claims process.
12-Nov-20	Kekeli Semavor	7.50	Compile and submit Default Judgement Claims for EFS
12-Nov-20	Susan Rickards	0.40	Payments to vendors.
13-Nov-20	Adam Boettger	2.00	Respond to draft email on current EFS Collections; Phone call with legal counsel to discuss accounts in dispute
13-Nov-20	Angelo Consoli	4.80	correspondence re: disputes, settlements, collections, summary of same; calls with various customers re: dispute matters, settlements and terms of payments; call with Counsel to discuss Customer Notice of Disputes, next steps, proposed correspondence, etc.; correspondence with SIR.
13-Nov-20	Chris Mazur	2.50	attend re various A/R accounts, claims process, report to CIBC on same, tdw resources, call with IC, re: claims and go forward,
13-Nov-20	Kekeli Semavor	7.50	Compile and submit Default Judgement Claims for EFS, Preparing Journal Entry Statement For October 2020
13-Nov-20	Zack Fennema	0.50	Discussion re: customer Settlement and Agreement and Release
16-Nov-20	Adam Boettger	0.90	Respond to EFS customer inquiries; Review submissions to Claims Officer
16-Nov-20	Angelo Consoli	4.50	Correspondence re: customer correspondence, disputes, review of customer agreements, etc.; e-mail to counsel; correspondence with various customers; review and correspondence re: government statement; review government notices and correspondence re: same;
16-Nov-20	Carla Casco	1.50	Review customer agreements/ contracts for account numbers and addresses.
16-Nov-20	Chris Mazur	0.60	attend re: further questions for Dhillons, claims process, and results, First Ontario.
16-Nov-20	Glenn Harper	0.50	E-mail management on Eagle accounts.
16-Nov-20	Kekeli Semavor	7.50	Compile and submit Default Judgement Claims for EFS
16-Nov-20	Maxine Finnegan	0.20	attend London Hydro re: refund for hydro account
17-Nov-20	Adam Boettger	2.00	Review and approve submission to Claims Officer; Review October 2020 EFS Collections for calculated HST. Send executed Settlement Agreement and Release documents to customer ; Attend hydro account of adjacent property not included in Receiver's mandate
17-Nov-20	Angelo Consoli	5.20	Review and correspondence re: Receiver's Claims, customer disputes, settlement proposals, follow up, etc.; correspondence with various customers; ; correspondence with counsel re: EFS customer accounts, house account.
17-Nov-20	Carla Casco	0.60	Call hydro re: billing & banking tasks
17-Nov-20	Chris Mazur	0.90	Attend re: True North matter, various other accounts, Work on report to CIBC, attend re HST treatment of First Ontario funds.
17-Nov-20	Kekeli Semavor	6.50	Review Journal Entries for October, Compile and submit Default Judgement Claims for EFS
17-Nov-20	Peter Crawley	2.00	Review customers subject to collection plan order and discuss process to pursue collections from customers in dispute; review Can Truck correspondence.
18-Nov-20	Adam Boettger	1.00	Review outstanding HST returns for 1393382 Ontario Limited and Shell Sarnia Holdco ;

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
18-Nov-20	Angelo Consoli	4.80	Correspondence with customers re: outstanding accounts, Receiver's Claim, disputes, etc.; review CRA correspondence and discussions re: HST filings; review and discussions re: Atradius;
18-Nov-20	Carla Casco	1.50	Review customer agreements.
18-Nov-20	Chris Mazur	1.90	Attend re; collection process and report to CIBC, attend re HST claim.
18-Nov-20	Glenn Harper	0.30	E-mail acct mngt.
18-Nov-20	Kekeli Semavor	4.00	Update collection tracking schedule.
18-Nov-20	Peter Crawley	4.00	Prepare for calls and emails with customers with unpaid accounts re: settlement offers;
18-Nov-20	Stephanie Burrowes	0.50	Attend to Transaction detail.
18-Nov-20	Sherri Murphy	2.50	Compile schedules for cost analysis;
19-Nov-20	Adam Boettger	2.00	File HST returns for 1393382 Ontario Limited, File HST returns for Shell Sarnia Holdco.
19-Nov-20	Angelo Consoli	3.80	Correspondence with various customers, review documentation supplied, e-mail responses, proposed settlement terms; Discussions re: customer Settlement terms; call with Counsel re: Atradius; correspondence with insurance broker re: status of account;
19-Nov-20	Chris Mazur	1.00	Call with counsel re: letter on Atradius and M & M and Gigg account receivables;
19-Nov-20	Glenn Harper	0.10	Review/ discussion of payment request from Salesforce.
19-Nov-20	Kekeli Semavor	4.00	Review and update of collection and submitting tracking schedule;
19-Nov-20	Peter Crawley	4.00	Collections calls to customers; negotiate settlement arrangements; provide supporting documentation where necessary.
19-Nov-20	Zack Fennema	0.40	Prepare Customer Settlement Agreement and Release
19-Nov-20	Sherri Murphy	2.10	Finalize schedules for cost analysis;
20-Nov-20	Adam Boettger	2.70	Attend journal entry allocations and calculations of HST for the month of October 2020
20-Nov-20	Angelo Consoli	4.50	correspondence / discissions re: customer disputes, proposed discounts/settlements and responses to customers; correspondence with Counsel re: Claims Officer queries; review customer claims/settlement proposals, prepare analysis on variances and update to Chris; correspondence re: creditor query; correspondence with SIR re: request for access to data;
20-Nov-20	Carla Casco	0.60	Banking tasks
20-Nov-20	Chris Mazur	0.60	Attend re: Atradius, various e-mails on claims process., settlements etc., Claims issues
20-Nov-20	Glenn Harper	0.50	E-mail account mngt.
20-Nov-20	Kekeli Semavor	4.00	Analysis re: variances on customer claims/settlements;
20-Nov-20	Peter Crawley	4.00	Accounts receivable collections; calls to customers; send settlement details; follow-up on outstanding settlement agreement.
23-Nov-20	Adam Boettger	1.00	Discussion re: suppliers & collection from EFS customer and claimed support provided by customer; Respond to inquiries from EFS Customers
23-Nov-20	Angelo Consoli	4.50	correspondence with Counsel and Claims Officer re: submissions, claim considerations, next steps; review supplier correspondence and follow up with K2 re: account transition; review customer account disputes; review and correspondence re: CRA notices; correspondence with KSV re: wire transfer pursuant to Settlement Agreement;
23-Nov-20	Carla Casco	0.50	Banking tasks

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
23-Nov-20	Chris Mazur	1.10	Attend re: A/R collections, true north matter, KSV funds, HST
23-Nov-20	Glenn Harper	0.70	Communication to Windham Professionals re: Salesforce o/s amt vs. credit on acct., email management on accts.
23-Nov-20	Kekeli Semavor	4.00	Preparing Eagle Billings History Spreadsheet
23-Nov-20	Peter Crawley	4.00	Calls to customers to follow-up on payment settlements; review responses received and verify prior payments.
23-Nov-20	Zack Fennema	0.80	Review customer settlement terms, Prepare Settlement Agreements and Release documents;
24-Nov-20	Adam Boettger	1.80	Review EFS customer account and current settlement discussions; Respond to EFS customer inquiries and assemble information for PPSA registrations
24-Nov-20	Angelo Consoli	4.80	various discussions to review status of Disputes and next steps, potential settlements, etc.; review Service Canada notice re: WEPPA claim; update to the Bank re: status of various estate matters; correspondence with various customers and/or their counsel re: Receiver's Claim, proposed settlement terms, etc.; correspondence with creditor re: pre-receivership claim; review CRA notice; correspondence with Counsel re: Claims Officer requests, considerations re: PPSA registrations, etc.;
24-Nov-20	Carla Casco	0.50	Banking tasks
24-Nov-20	Chris Mazur	0.60	attend re: claims settlement, process and judgement approach.
24-Nov-20	Kekeli Semavor	5.00	Preparing Default Judgement Master list of all submissions to the claims officer;
24-Nov-20	Peter Crawley	5.00	Review and finalize settlement agreement and send to customer for signature; call with customers and discussions re: collection status of collection efforts on several accounts.
24-Nov-20	Stephen Cherniak	0.20	review of Menchies Weppa. send to Consoli.
24-Nov-20	Susan Rickards	0.20	Payments to vendors.
24-Nov-20	Zack Fennema	0.50	Prepared Settlement Agreement and Release
25-Nov-20	Adam Boettger	2.00	Prepare monthly QST return for October 2020; ; Phone call with CRA regarding employment insurance; discussions of updates to EFS AR Tracing;
25-Nov-20	Angelo Consoli	5.50	Correspondence with various customers re: Disputes, AR review, settlement discussions, etc.; calls to / from CRA re: information request; various correspondence with Counsel re: customer claims, provide updated schedules, CCA's, Judgement process reporting and related schedules, etc.; correspondence with Chaiton's re: funds transfer; correspondence with counsel re: settlement discussions; review draft correspondence to customer's counsel and provide comments to counsel;
25-Nov-20	Carla Casco	0.50	Banking tasks
25-Nov-20	Chris Mazur	0.30	Review Estimated Realization Analysis, draft response to CIBC query, claims issues.
25-Nov-20	Kekeli Semavor	4.00	Prepare customer list for submission to counsel for PPSA registration ; update tracking;
25-Nov-20	Peter Crawley	5.50	AR collection matters; settlement agreements; review customer claims;
25-Nov-20	Zack Fennema	0.60	Prepare Settlement Agreement and Release
26-Nov-20	Adam Boettger	2.20	Phone calls with EFS customer; Arrange and send settlement agreement document to customer;

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2020 to November 30, 2020

Date	Name	Hours	Comments
26-Nov-20	Angelo Consoli	4.80	Review of disputes/claims and numerous correspondence with customers and/or their legal counsel; review supplier invoices and forward to applicable receiver; Correspondence with CRA EI investigator re: queries on Eagle staff / directors; follow up re: status of confirmed customer payments;
26-Nov-20	Carla Casco	0.50	Banking tasks
26-Nov-20	Chris Mazur	0.20	Attend re: Claims process;
26-Nov-20	Glenn Harper	0.40	E-mail mngt on Eagle accounts
26-Nov-20	Kekeli Semavor	3.50	Updating Payment Tracker for EFS; compile CCA's for customers on PPSA listings, update to same;
26-Nov-20	Peter Crawley	5.00	Collection calls, discussions and settlements with customers, and follow-up on previously sent settlement agreements.
26-Nov-20	Susan Rickards	0.20	Forward payments to vendors
27-Nov-20	Adam Boettger	0.30	Respond to EFS customer inquiries;
27-Nov-20	Angelo Consoli	3.50	Correspondence with various customers re: settlement proposals, disputes, invoicing support, etc.; correspondence with counsel re: PPSA registrations and updated listing; correspondence with lessor re: leased asset at Sarnia Shell location; review supplier invoices;
27-Nov-20	Chris Mazur	0.60	review settlement order, attend re: claims process, claim officer
27-Nov-20	Kekeli Semavor	4.50	Updating A/R collection tracker for EFS;
27-Nov-20	Peter Crawley	3.00	Correspondence with customers to follow-up on numerous settlement agreements that remain outstanding.
29-Nov-20	Adam Boettger	0.40	File October 2020 HST returns;
30-Nov-20	Adam Boettger	0.40	Review communications from EFS customers and prepare responses; Review correspondence received regarding Eagle Travel and address accordingly
30-Nov-20	Angelo Consoli	4.00	Numerous e-mail and telephone correspondence with customers re: account payments, disputes, settlement, payment terms, etc.; review and replies re: same; correspondence with the Bank's counsel re: review of Spergel report, HST account; correspondence with staff re: analysis of SIR reports for Gigg account; correspondence with Counsel re: draft letter to Gigg's lawyer, review draft and provide comments re: same;
30-Nov-20	Carla Casco	0.60	Banking tasks
30-Nov-20	Chris Mazur	0.60	Attend re: HST matter, settlement of claims, Spergal HST matter.
30-Nov-20	Kekeli Semavor	4.50	Updating A/R collection tracker for EFS; Reconciling EFS Customer invoices with payments
30-Nov-20	Peter Crawley	4.00	Calls, emails, follow-up on Settlement Agreements with customers.
30-Nov-20	Zack Fennema	0.60	Correspondence re: Customer Settlement and Prepare. Settlement Agreement and Release
5-Nov-20	Angelo Consoli	0.20	review and correspondence re: 261 CRA notice / position on Sept 2019 HST review;
24-Nov-20	Angelo Consoli	0.50	review CRA correspondence re: 261 HST assessment; review and discuss with Indirect Tax manager;
25-Nov-20	Angelo Consoli	0.10	correspondence with BMO's counsel re: 261 funds transfer;
		<u>312.20</u>	

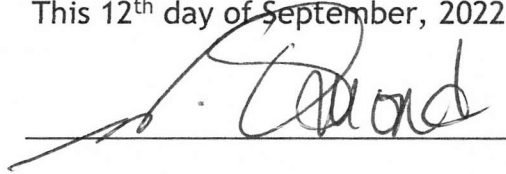
Attached is Exhibit "15"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jan-21	908593 ONTARIO LIMITED, et al	CINV0462171-O

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of December 1, 2020 to December 31, 2020:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	5.70	\$ 510.00	\$ 2,907.00
Vice President			
A. Consoli	63.50	425.00	26,987.50
P. Crawley	40.50	425.00	17,212.50
Manager			
A. Boettger	14.90	350.00	5,215.00
S. Burrowes	1.10	350.00	385.00
Staff			
C. Casco	10.10	150.00	1,515.00
G. Harper	2.50	250.00	625.00
K. Semavor	119.50	150.00	17,925.00
N. Ormond	1.50	275.00	412.50
R. Bartolini	4.00	150.00	600.00
S. Rickards	0.70	150.00	105.00
Z. Fennema	15.00	250.00	3,750.00
	<u>279.00</u>		<u>\$ 77,639.50</u>
HST on BDO Fees			10,093.14
Total Fees			<u>\$ 87,732.64</u>
Total Invoice			<u><u>\$ 87,732.64</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
3-Dec-20	Adam Boettger	1.30	Discussions re: information requested from Claims Officer and to compile.
1-Dec-20	Angelo Consoli	2.80	Calls and correspondence with customers re: disputes; correspondence re: Claims Officer queries; correspondence with BMO counsel re: transfer of funds;
1-Dec-20	Carla Casco	0.60	Banking tasks.
1-Dec-20	Chris Mazur	0.60	Attend regarding PPSA registrations, collections, GIGG, BMO funds and conversion.
1-Dec-20	Glenn Harper	0.50	Weekly email management on all accts.
1-Dec-20	Kekeli Semavor	5.00	Updating Payment Tracker for EFS
1-Dec-20	Peter Crawley	3.00	Review email and call with Fast King; finalize and send Oyster settlement agreement;
2-Dec-20	Angelo Consoli	3.20	Call with the Claims Officer and counsel re: documentation in support of Court reporting, Claims, interest calculation, etc.; call with Counsel for customer re: dispute claims and next steps and review additional documentation; discussions re: customer proposals and next steps; follow up re: customer Settlement Agreement;
2-Dec-20	Carla Casco	1.00	Review customer Agreements / contracts for account numbers and addresses
2-Dec-20	Chris Mazur	0.70	Prepare and call with claims officer, and IC, re: go forward process.
2-Dec-20	Kekeli Semavor	5.00	Obtain and review customer invoices; Updating Payment Tracker for EFS collection plan;
2-Dec-20	Peter Crawley	1.50	Arrange settlement plan with Red River; Review and submit agreement;
2-Dec-20	Stephanie Burrowes	0.50	Transaction detail.
2-Dec-20	Zack Fennema	0.60	Review customer settlement terms; Prepare Settlement Agreement and Release;
3-Dec-20	Angelo Consoli	3.80	Discussions re: analysis and related schedules to compile for submission to Claims Officer; correspondence with various customers re: settlement agreements, discounts, etc.; call with counsel for customer re: Notice of Dispute and receiver's analysis on same; review supplier invoices; correspondence with staff re: funds transfer; call with CRA auditor re: Sarnia Shell accounts;
3-Dec-20	Angelo Consoli	0.20	correspondence with HST advisor re: CRA notice and considerations re: same;
3-Dec-20	Carla Casco	1.00	Review customer Agreements / contracts for account numbers and addresses
3-Dec-20	Chris Mazur	0.30	Emails re: settlements, and claim process.
3-Dec-20	Kekeli Semavor	3.50	Prepare PPSA report;
3-Dec-20	Peter Crawley	2.00	Collection efforts and follow-up on open items.
3-Dec-20	Zack Fennema	2.50	Review and discussions regarding customer settlement terms; Prepare Settlement Agreement, and related schedules; update tracking sheets;

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
4-Dec-20	Angelo Consoli	3.50	Discussions re: analysis requested for Claims Officer; correspondence with customers re: disputes; review responses by customers counsel and respond to receiver's counsel; correspondence with customer re: payment plan; correspondence with counsel re: Atradius receiving customer payment;
4-Dec-20	Chris Mazur	0.20	Attend re: funds on hand, GIC investment.
4-Dec-20	Kekeli Semavor	3.50	Continued preparation of PPSA report Spreadsheet
4-Dec-20	Peter Crawley	2.00	Follow-up communications to customers; finalize and send settlement agreement to IC Carriers; update communications tracker; Can Truck; Autonomous.
4-Dec-20	Zack Fennema	3.00	Review and discuss settlement terms; prepare Settlement Agreements Releases, and accompanying schedules; Update to tracking sheet;
7-Dec-20	Adam Boettger	0.50	Respond to EFS customer to confirm receipt of payment; Discussion of interest calculation of EFS customers
7-Dec-20	Carla Casco	1.00	Review customer Agreements / contracts for account numbers and addresses
7-Dec-20	Chris Mazur	0.50	Attend re: First Ontario funds, settlement issues on claims process, True North matter.
7-Dec-20	Kekeli Semavor	5.50	Continued preparation of PPSA report Spreadsheet
7-Dec-20	Peter Crawley	3.50	Xtreme Freight call; follow-up on Syndicate; Fast King, B Town, Oyster, and other customers;.
7-Dec-20	Zack Fennema	0.60	Update Settlement Agreement and Releases; Reviewed customer and Eagle documents for ongoing dispute;
8-Dec-20	Adam Boettger	0.70	Discussion regarding HST allocation on transactions from other Receivers; confirm if payment received from EFS customer;
8-Dec-20	Angelo Consoli	5.80	Discussions re: funds transfer, customer deposit tracking, etc.; correspondence with counsel re: Disputes, responses to customer lawyers, Claims Officer submission, etc.; review and updates to schedule for Claims Officer; e-mail and telephone correspondence with various customers re: disputes; correspondence with KSV re: CRA representative request; correspondence with counsel re: request from Menchies landlord;
8-Dec-20	Carla Casco	1.50	Review customer Agreements / contracts for account numbers and addresses
8-Dec-20	Chris Mazur	0.30	Attend re: KSV sale, claims officer report.
8-Dec-20	Kekeli Semavor	5.50	Review and discussions re: analysis; Update schedules;
8-Dec-20	Peter Crawley	3.00	Settlement agreement conclusions on Fast King, B Town; connect with 717co; call Freightway and settle.
8-Dec-20	Stephanie Burrowes	0.10	Attend to bank account transfers.
8-Dec-20	Zack Fennema	1.00	Updated Settlement Agreement and Release documents
9-Dec-20	Adam Boettger	0.20	Review email re: EFS customers mailed Notice of Receiver's Collection Process;

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
9-Dec-20	Angelo Consoli	3.50	Review and call with CRA re: payroll account notice; review customer documentation in support of disputes and update summary schedules and review and discussions re: analysis on same; correspondence with customers re: disputes, account payments, etc.; review and revisions to Default Judgment list and updates to counsel and the Claims Officer; correspondence with staff re: settlement proposals;
9-Dec-20	Carla Casco	1.50	Review customer Agreements / contracts for account numbers and addresses
9-Dec-20	Chris Mazur	0.10	Review True North status
9-Dec-20	Kekeli Semavor	5.50	Review and discussions regarding customer disputes, charges, etc.; Update tracking charts; Update PPSA tracking spreadsheet;
9-Dec-20	Peter Crawley	1.00	Customer Settlements; confirm anticipated receipts;
10-Dec-20	Angelo Consoli	3.70	Call and e-mail correspondence with various customers re: disputes, settlement, etc.; prepare summary of disputed accounts and updates to counsel re: position on same, proposed next steps; car notice and call with former payroll administrator re: CRA request;
10-Dec-20	Chris Mazur	0.10	Attend re: True North
10-Dec-20	Kekeli Semavor	1.50	Discussions re: customer settlements; Update EFS Payment tracker;
10-Dec-20	Peter Crawley	2.00	Correspondence with various customers; Freightway, Syndicate follow-up; IC Carrier settlement; Novel Transport forward invoices.
10-Dec-20	Susan Rickards	0.20	Payment to vendor
10-Dec-20	Zack Fennema	0.50	Review customer settlement terms/negotiations; Prepare Settlement Agreement;
11-Dec-20	Angelo Consoli	3.50	Review and discussions re: customer disputes; correspondence with various customers and/or their counsel re: disputes, settlement terms, account payments, etc.; discussions with staff re: Default Judgment;
11-Dec-20	Chris Mazur	0.30	Emails re: claims process, True North.
11-Dec-20	Glenn Harper	1.00	SIR online database, resolve issues, email management, discussions re: SIR issues.
11-Dec-20	Kekeli Semavor	4.50	Discussions and updates to EFS Payment tracker; Review and update EFS Customers with CCA's;+
11-Dec-20	Peter Crawley	1.50	Discuss customer negotiations/collections with A. Consoli.; follow-up with various customers; prepare updated list of collection results for tracking purposes.
13-Dec-20	Adam Boettger	2.50	Updated JE allocations for EFS collections in November 2020; Prepare JE allocation entry for November 2020 EFS collections
14-Dec-20	Adam Boettger	2.00	Prepare HST allocation entry for November 2020 EFS customer receipts

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
14-Dec-20	Angelo Consoli	2.50	Correspondence with various customers re: AR, disputes; correspondence with Counsel re: customer follow-up, disputes; discussions re: various file matters, support for customer invoices, analysis to Claims Officer, etc.
14-Dec-20	Chris Mazur	0.50	Telephone discussion with resources; attend re: status, claims process, True North;
14-Dec-20	Kekeli Semavor	2.50	Update EFS Payments tracking and Master List
14-Dec-20	Peter Crawley	2.00	Review correspondence and contact Level Lode and discuss payment issues; review Cinram settlement matter; respond to Syndicate;
14-Dec-20	Zack Fennema	1.00	Review settlement terms and finalize Settlement Agreement and Release; Review outstanding invoices for customer;
15-Dec-20	Adam Boettger	0.70	Update November 2020 HST calculations; Follow-up on EFS customer whose payment has not been received by wire transfer.
15-Dec-20	Angelo Consoli	4.70	Review Claims Officer's Report and provide comments to Counsel for consideration; correspondence with Counsel re: revision to settlement agreement for guarantors, update related schedules, prepare and forward to customer and guarantors; review customer invoices; discussions re tracking/follow up on customer payments; correspondence with counsel re follow up with customers lawyers;
15-Dec-20	Carla Casco	0.50	Banking Tasks
15-Dec-20	Chris Mazur	0.70	Attend re: settlement issues on claims process, Gigg transport, True North, Mutual releases.
15-Dec-20	Kekeli Semavor	2.50	EFS Payments tracking and Master List Preparation
15-Dec-20	Nicole Ormond	0.50	Review vendor invoices and submit for payment of same;
15-Dec-20	Peter Crawley	2.00	Further AR collections and analysis on Cimram and others; review cheques and direct payments received.
15-Dec-20	Rose Bartolini	4.00	Review Customer Agreements, document contact, and banking information;
15-Dec-20	Stephanie Burrowes	0.50	Transaction detail.
15-Dec-20	Zack Fennema	0.60	Prepare Settlement Agreement and Release;
16-Dec-20	Adam Boettger	0.20	Update EFS Collection Tracking schedule;
16-Dec-20	Angelo Consoli	4.30	Correspondence with Counsel re: customer counsel requests / proposed response, PPSA registrations, counter Settlement proposals; discussions with staff re: Claims settlements, bank info request; review and discussions re: supplier invoices; correspondence with various customers and/or their counsel re: settlement proposal terms;
16-Dec-20	Carla Casco	1.50	Review customer Agreements / contracts for account numbers and addresses
16-Dec-20	Chris Mazur	0.80	Attend re: True North matter, settlements, attend re: CIBC query, review and respond.
16-Dec-20	Glenn Harper	0.50	Email monitor of all accounts.

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
16-Dec-20	Kekeli Semavor	7.50	EFS Payments tracking and Master Default Judgment List Preparation;
16-Dec-20	Nicole Ormond	0.20	Payment to vendor
16-Dec-20	Peter Crawley	2.50	Cimran Transport settlement review and amendment to include guarantor; CanTruck follow-up; verify Voyager payment received.
16-Dec-20	Zack Fennema	2.00	Review and discuss settlement terms; Update Settlement Agreements and Releases.
17-Dec-20	Adam Boettger	3.50	Letter concerning the submission of additional T4s to CRA; Correspondence re: undefended claims, Claims Officer, etc.;
17-Dec-20	Angelo Consoli	1.00	Review correspondence from Counsel for True North and correspondence with Counsel re: mortgage discharge, review same and execute; correspondence re: supplier deposits; review and update customer Settlement Agreement and correspondence with customer counsel re: review/execution of same; review and correspondence re: supplier invoice; call with staff to discuss Claims Officer request and discuss review/response to same;
17-Dec-20	Carla Casco	1.00	Review customer Agreements/contracts for account numbers and addresses;
17-Dec-20	Chris Mazur	0.20	Attend re: claims process and settlements, status.
17-Dec-20	Kekeli Semavor	7.50	EFS Payments tracking and Master Default Judgment List Preparation;
17-Dec-20	Nicole Ormond	0.60	Telephone discussion with and correspondence to Reliance re: o/s invoice, Imperial Tobacco;
17-Dec-20	Peter Crawley	3.50	Update AR settlement tracking report; contact various customers to follow-up on account review and discuss settlement, correspondence with TransEmerg controller.
17-Dec-20	Zack Fennema	1.00	Prepared Settlement Agreements and Release;
18-Dec-20	Adam Boettger	0.40	Prepare and submit QST return for November 2020; File HST returns for November 2020;
18-Dec-20	Angelo Consoli	3.50	Call with Counsel re: update on Atradius; correspondence with counsel for various customers re: Settlement Amount proposal vs submission to Claims Officer; correspondence with customer re: account payment; review and update to summary tracking for status of Notice of Disputes and update to Counsel; correspondence re: supplier credit notice; discussions re: customer deposit tracking, customer negotiations, CCA's, HST filings;
18-Dec-20	Carla Casco	0.50	Banking tasks
18-Dec-20	Chris Mazur	0.40	Emails re: issues from IC on Atradius, call with Counsel to discuss.
18-Dec-20	Kekeli Semavor	7.50	Update EFS Payments tracking and Default Judgment Master List and compile associated claim documents;
18-Dec-20	Nicole Ormond	0.20	Payment to vendor

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
18-Dec-20	Peter Crawley	2.50	Collection follow-up emails; finalize status update and provide to team for payment tracking; correspond with A. Consoli on various matters.
21-Dec-20	Angelo Consoli	3.60	Follow up correspondence with various customers re: settlement agreements/disputes; bank reconciliations; review and update Settlement Agreement and forward to customer; follow up with staff re: status of customer deposits; correspondence with counsel re: proposed responses to customers counsel, review of Gigg account; correspondence with customer counsel re: execution of Settlement Agreement;
21-Dec-20	Glenn Harper	0.50	Email re: on all Eagle accounts;
21-Dec-20	Kekeli Semavor	7.50	Update EFS Default Judgement Submissions;
21-Dec-20	Peter Crawley	0.50	Review emails and calls to various customers;
21-Dec-20	Susan Rickards	0.50	Payments to vendor;
21-Dec-20	Zack Fennema	0.50	Update Settlement Agreement and Release
22-Dec-20	Adam Boettger	0.40	Review reconciling journal entries
22-Dec-20	Angelo Consoli	5.80	Discussions re: Default Judgment submission listings, comments from counsel, next steps, etc.; review and updates to summary schedule for Claims Officer; correspondence with various customers re: Settlement Agreements, disputes, account payments; correspondence with counsel for customer re: payments/settlement terms; correspondence with Receiver's counsel re: responses to customers counsel's re: settlement; correspondence with the bank re: request for bank account closures;
22-Dec-20	Kekeli Semavor	7.50	Compile customer claim documentation, update EFS Default Judgement Submissions and tracking list;
22-Dec-20	Peter Crawley	1.00	Discussions re: outstanding accounts, settlements, and collections.
22-Dec-20	Zack Fennema	0.70	Prepared Settlement Agreement and Release
23-Dec-20	Adam Boettger	2.50	Update EFS Collection payment plan tracking document with appropriate allocations and discount amounts; Investigate EFS customer account with discrepancy in customer name;
23-Dec-20	Angelo Consoli	4.30	Correspondence with various customers re: Settlements, disputes; correspondence and call with counsel for customer re: queries on statements; updates to Claims Officer submission and e-mail re: same; review staff updates re: status of customer follow up / settlements; review and discuss revision to Settlement Agreement and forward to counsel for customer;
23-Dec-20	Kekeli Semavor	7.50	Preparing EFS Default Judgement Submissions; compile documents, update tracking sheet;
23-Dec-20	Peter Crawley	5.00	Collections update; contact various customers to follow-up on resolutions.
23-Dec-20	Zack Fennema	1.00	Prepare Settlement Agreement and Releases;

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1, 2020 to December 31, 2020

Date	Name	Hours	Comments
24-Dec-20	Angelo Consoli	2.80	Review and correspondence with various customers and/or Counsel re: claims, disputes, settlements; discussions with staff re: settlement offers, account analysis, supporting customer invoices, etc.;
24-Dec-20	Kekeli Semavor	7.50	Update EFS Default Judgement Submissions; update tracking sheet;
24-Dec-20	Peter Crawley	2.00	Settlement agreements for several customers; follow-up on other accounts that have become non-responsive to seek settlement.
29-Dec-20	Kekeli Semavor	7.50	Update EFS submission documents and prepare transition notes;
30-Dec-20	Kekeli Semavor	7.50	Update EFS submission documents and prepare transition notes;
31-Dec-20	Angelo Consoli	1.00	Correspondence with various customers and/or their counsel re: Settlement Agreements, verification of fund payments, etc.; correspondence with staff re: Claims Submissions, vendor payments, etc.;
31-Dec-20	Kekeli Semavor	7.50	Update EFS submission documents and finalize transition notes
		<u>279.00</u>	

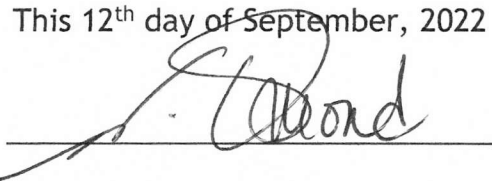
Attached is Exhibit "16"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Feb-21	908593 ONTARIO LIMITED, et al	CINV0462171-P

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of January 1, 2021 to January 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.60	\$ 510.00	\$ 5,406.00
Vice President			
A. Consoli	110.80	425.00	47,090.00
P. Crawley	22.00	425.00	9,350.00
Manager			
A. Boettger	11.90	350.00	4,165.00
S. Burrowes	9.30	350.00	3,255.00
Staff			
C. Casco	14.40	150.00	2,160.00
G. Harper	5.20	250.00	1,300.00
K. Hickling	16.60	275.00	4,565.00
N. Ormond	16.20	275.00	4,455.00
S. Murphy	4.60	150.00	690.00
S. Rickards	6.80	150.00	1,020.00
D. Smith	40.60	250.00	10,150.00
Z. Fennema	30.50	250.00	7,625.00
	<u>299.50</u>		<u>\$ 101,231.00</u>
HST on BDO Fees			13,160.03
Total Fees			<u>\$ 114,391.03</u>
Total Invoice			<u>\$ 114,391.03</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2021 to January 31, 2021**

Date	Name	Hours	Comments
4-Jan-21	Adam Boettger	1.00	Reconcile EFS collections from December 2020; Update allocations on EFS collection tracking and EFS payment plan tracking documents
4-Jan-21	Angelo Consoli	4.50	Correspondence with SIR re: Information request, access to sites, outstanding invoices; analysis re: customer account dispute, settlement discounts, etc.; call with Counsel re: request from customer's lawyer for meeting to review dispute; review and correspondence re: CRA and MOF notices; correspondence re: customer payments;
4-Jan-21	Carla Casco	0.70	Banking tasks
4-Jan-21	Chris Mazur	0.30	Various e-mails Claim process
4-Jan-21	Glenn Harper	3.00	Numerous calls and online chat w. GoDaddy regarding various accounts of the Company, access to website, billing renewals, issues with accessing 2nd acct access with GoDaddy, consult with SIR on access required to GoDaddy website, email management on all accts.
4-Jan-21	Glenn Harper	0.50	Review of Google G Suite account billing, discuss of same w. Google billing dept on increase of fees, renewal, etc.
4-Jan-21	Nicole Ormond	0.20	Follow up with Imperial
4-Jan-21	Stephanie Burrowes	0.50	Transaction detail.
4-Jan-21	Zack Fennema	1.50	Review reports and obtained invoices for customers
5-Jan-21	Adam Boettger	0.30	Review letter regarding EHT and provide direction to team for investigating recovery of funds
5-Jan-21	Angelo Consoli	6.70	Correspondence with staff re: various estate matters, Claims Officer Report, SIR requests, GoDaddy accounts, customer deposits, etc.; correspondence with various customers and/or their counsel re: payment plans, Settlement Agreements, etc.; review of customer dispute submissions and trace of transactions into Eagle accounts; correspondence with Counsel re: various customer disputes and status of correspondence with their counsel; call with counsel and customer counsel to discuss terms of settlement; analysis on customer account and draft response to same; review supplier invoice and forward to applicable receiver to process;
5-Jan-21	Carla Casco	0.40	Banking tasks
5-Jan-21	Chris Mazur	0.80	TDW resources, status, HST issues,
5-Jan-21	Glenn Harper	0.50	Follow-up to GoDaddy & SIR Solutions re: website access
6-Jan-21	Angelo Consoli	6.50	Correspondence with various customers and/or their counsel re: payment plans, confirmation of payments, Settlement Agreements, etc.; detailed review of customer dispute and trace transactions into Eagle accounts - update to Counsel re: same and follow up re: any additional documentation; correspondence with the Bank re: account closures; review terms of payment plans and prepare summary of accounts to follow up. correspondence with Shell re: PAD; correspondence re: Claims Officer's First Report and comments thereon; correspondence with Counsel re: analysis on customer account and provide summary of same, terms of payment and prepare/submit Settlement Agreement; review draft Claims Submission forms;
6-Jan-21	Carla Casco	0.60	Banking tasks
6-Jan-21	Chris Mazur	0.20	Attend re: True North documents.
6-Jan-21	Peter Crawley	1.00	Review payment plan arrears schedule and contact applicable customers to send payments.
6-Jan-21	Sherri Murphy	1.90	Invoicing instructions received and response to Cm, email instructions to and CC. Billing prep.
6-Jan-21	Zack Fennema	1.50	Retrieved SIR invoices for outstanding customer accounts

**Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2021 to January 31, 2021**

Date	Name	Hours	Comments
7-Jan-21	Adam Boettger	0.20	Discussions re: journal entries
7-Jan-21	Angelo Consoli	6.20	Correspondence with various customers and/or their counsel re: settlement terms/agreement, payment of accounts; correspondence with counsel re: customer proposal / settlement agreement, update agreement, affidavit, etc.; correspondence with staff re: tracking customer deposits, default judgement listing, etc.; review CRA notices; review draft Claims Officer submission and discussions on same;
7-Jan-21	Carla Casco	1.00	Banking tasks
7-Jan-21	Chris Mazur	0.40	Attend re: claims process, central trucking A/R.
7-Jan-21	Peter Crawley	1.00	Review payment plan arrears; follow-up with customers; additional collection efforts;
7-Jan-21	Sherri Murphy	1.50	Prepare billing for June 2020
7-Jan-21	Zack Fennema	0.50	Reviewed Claims Submission process and started to identify discrepancies
8-Jan-21	Adam Boettger	0.30	Review and sign Settlement Agreements; Review reversed credit card payments by EFS customer and gather evidence concerning same
8-Jan-21	Angelo Consoli	5.30	Review Settlement Payment Plan tracker and contact customers re request to follow up on payment arrears; provide counsel an update on various customer disputes and proposed next steps; Discussions re:: review/updates to Default Judgement listing, customer deposits, etc.; update to counsel re: account submission to Claims Officer for disputed account; correspondence re: supplier invoices; correspondence with various customer counsels re: Settlement Agreements;
8-Jan-21	Chris Mazur	0.40	TDW resources re: progress, attend re judgement/collection threshold.
8-Jan-21	Peter Crawley	2.50	Calls to customers to collect settlement arrears; call with RN Transport about payment difficulties; and propose settlement; reconcile R&G claims.
8-Jan-21	Sherri Murphy	1.20	Attend: WIP & billings
8-Jan-21	Zack Fennema	3.50	Review Claims Submissions Review outstanding invoices for customers
10-Jan-21	Adam Boettger	3.00	Prepare updated R&D as at December 31, 2020
11-Jan-21	Adam Boettger	1.30	Draft and send letter to CRA payroll trust examiner; Compile payroll information for CRA trust examiner; Phone call with CRA representative to discuss Menchies records;
11-Jan-21	Angelo Consoli	4.70	Correspondence with Counsel re: customer representatives/guarantors (and review Corp. search summary re: same), settlement agreement and execute same; discussions re: tracking/deposits of customer payments; correspondence from CRA re 908 accounts, Menchies account; correspondence with various customers re: follow up on settlement payments, settlement agreements, disputes, etc.; review letter and response to counsel re: Atradius arbitration matter; correspondence with lawyer for customer re: tracing of payment; e-mail to Claims Officer re: Report, etc.;
11-Jan-21	Carla Casco	0.60	Banking tasks
11-Jan-21	Chris Mazur	0.50	Attend re: A/R, claims officer, court hearing to obtain judgements, Tasma transport.
11-Jan-21	Glenn Harper	0.50	Weekly email management on all accts.
11-Jan-21	Peter Crawley	1.50	R&G Transport response preparation; discuss same with A. Consoli.
12-Jan-21	Adam Boettger	0.20	Phone call with CRA representative to discuss payroll account

**Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2021 to January 31, 2021**

Date	Name	Hours	Comments
12-Jan-21	Angelo Consoli	4.80	Call with Counsel re: various estate matters including Claims Officer report, default judgement submissions, various customer Disputes and proposed next steps, settlement offers, etc.; call with CRA representative re: company account; review and correspondence with customers re: settlement payments, disputes, Settlement Agreements, etc.; correspondence with counsels for various customers re: status of dispute, settlement, etc.; correspondence with Claims Officer re: submissions, provide additional documentation; follow up with Shell re: reversal of unauthorized withdrawals; correspondence with SIR re: site access / activity;
12-Jan-21	Chris Mazur	0.30	Attend re: various claims & settlements
13-Jan-21	Angelo Consoli	3.80	Correspondence with Counsel re: customer settlement terms, applicable legal entities and prepare Settlement Agreement and applicable schedules; correspondence with Counsel re: customer's lawyer queries and response; correspondence with various customers re: status of account payment, settlement terms; review and approval of supplier invoices/payments; CRA correspondence re: claim submission; summary of outstanding items for discussion/follow up;
13-Jan-21	Carla Casco	0.50	Banking tasks
13-Jan-21	Chris Mazur	0.20	Claims process of various accounts
13-Jan-21	Peter Crawley	3.00	AR collection activities
13-Jan-21	Susan Rickards	0.20	Payment to vendor
14-Jan-21	Adam Boettger	1.00	Discussion of R&D; Updated to R&D as at December 31, 2020; Update EFS Payment Tracking
14-Jan-21	Angelo Consoli	4.00	Call with counsel for customer re: settlement terms, financing; correspondence with debtor and auctioneer re: coordinate truck removal; correspondence with various customers re: tracking deposits, settlement discussions, review various disputes and reconcile accounts; review draft claims officer submissions; correspondence with former Eagle staff re: CRA request for records; correspondence with SIR / site provider re: site access;
14-Jan-21	Chris Mazur	0.20	Review correspondence on Atradius.
14-Jan-21	Glenn Harper	0.20	Discuss previous access request from GoDaddy to SIR w. Angelo Consoli.
14-Jan-21	Peter Crawley	1.00	Follow-up collection calls and emails to BramCity; others.
14-Jan-21	Stephanie Burrowes	0.30	Transaction detail.
15-Jan-21	Angelo Consoli	5.50	Review / compile submissions and related schedules to Claims Officer; call with Counsel to discuss Atradius matter; call with Chris to discuss various estate matters; correspondence with customer re: payment; correspondence with staff re: customer settlement discussions / negotiations; correspondence with auctioneer re: truck possession; correspondence with counsel re: Claims Officer queries, review and response;
15-Jan-21	Chris Mazur	2.10	Review CRA claims, Call with IC re Atradius arbitration approach, tdw resources re claims, settlements, review draft R & D
15-Jan-21	Peter Crawley	2.00	Discussion re: accounts for default judgement ; discuss impact of provincial order on collection and settlement discussions; follow-up with several customers.
17-Jan-21	Adam Boettger	3.00	Prepare HST calculations for December 31, 2020; Prepare journal entries for December 2020 wire payments; Prepare allocation of December 2020 EFS collections; Update EFS A/R balance as at December 31, 2020

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
18-Jan-21	Angelo Consoli	3.20	Correspondence with CRA re: menchie's account, and details of director; review and correspondence re: customer settlements / deposits; correspondence re: Claims Officer matters, follow up queries and review draft report and claim submission document;
18-Jan-21	Chris Mazur	0.20	various e-mails re claims
18-Jan-21	Peter Crawley	1.50	Preparation of settlement proposals for 717co and BramCity; respond to queries from Autonomous and BramCity;
18-Jan-21	Zack Fennema	1.50	Prepared Settlement Agreements and Releases
19-Jan-21	Angelo Consoli	3.40	Review CRA notices and correspondence re: same; review supplier statement and correspondence with supplier and tilbury site operator re: same; review R&D update; correspondence with Counsel re: Claims Officer queries on Default Judgement process; correspondence re: customer deposits/settlement discussions; review insurance company summary and provide comments; correspondence with counsel re: submission of Disputes to Claims Officer and considerations re: PPSA submissions;
19-Jan-21	Carla Casco	0.50	Banking tasks
19-Jan-21	Chris Mazur	0.20	Attend re: Rockwell A/R matter
19-Jan-21	Peter Crawley	1.00	AR collection emails and follow-up
19-Jan-21	Susan Rickards	0.20	payment to vendor
20-Jan-21	Adam Boettger	0.50	Discussion of default judgement tracking schedule; Update EFS Collection Tracking and EFS Payment Plan tracking sheets
20-Jan-21	Angelo Consoli	4.50	Conference call with the Counsel and the Claims Officer to discuss report, timing, default judgement submissions and related schedules, etc.; call with Counsel to discuss customer disputes/follow up, submission documentation for disputed claims, etc.; review PPSA vetting summary provided by counsel and provide comments; discussions re: customer payment and settlement tracking, deposits received, etc.; correspondence with counsel re: customer contact and prepare summary of Claim and Settlement Amount; call with CRA rep re: CRA ruling;
20-Jan-21	Carla Casco	0.60	Banking tasks
20-Jan-21	Chris Mazur	1.70	Attend re: releases,, pre for and have call with IC, Claims officer re claims process progress, court date, court report.
20-Jan-21	Kim Hickling	0.60	Attend to amended claim and settlement matters, mailing matters for pending reserve.
21-Jan-21	Angelo Consoli	4.80	Correspondence with various customers/counsels re: settlement agreements, terms, status of payments, etc.; correspondence with counsel re: customer terms, proposals, comments on default judgement process vis a vis legal names, etc.; review and comments re: papas review, filings; correspondence with staff re: customer rebate claims, review calculations and provide summary; review and correspondence re: WEPPA claim statement; correspondence re: supplier refund;
21-Jan-21	Carla Casco	2.00	Review customer Agreements / contacts for account numbers and addresses.
21-Jan-21	Chris Mazur	0.20	Attend to PPSA registrations.
21-Jan-21	Kim Hickling	2.00	Additional amendments to claims and settlements matters, mailing matters for pending reserve.
21-Jan-21	Peter Crawley	1.00	Collections follow-up; review response from R+G counsel; query AC on rebate calculations.
21-Jan-21	Zack Fennema	1.00	Record Settlement Agreements and Releases in tracker

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
22-Jan-21	Angelo Consoli	5.20	Correspondence with various customers re: Claim, settlement proposals and related payment terms, etc.; review and forward Settlement Agreement; vet Judgement list to Corp Searches and CCA's; review correspondence from auctioneer re: condition of unit; discussions re: customer proposal terms; correspondence with agent re: Windsor property; review documents for submission to the Claims Officer and discuss steps re: customer service;
22-Jan-21	Chris Mazur	0.50	Attend re: entities names issues, judgements /claims process,
22-Jan-21	Peter Crawley	1.50	Review support and comments from A.C. to prepare response to Shaan
22-Jan-21	Zack Fennema	0.50	Prepared Settlement Agreement and Release
24-Jan-21	Adam Boettger	0.30	Prepare QST return for the month of December 2020 and payment request
25-Jan-21	Adam Boettger	0.30	Review of CRA letter regarding payroll account; Contact CRA representative handling payroll audit and leave VM message
25-Jan-21	Angelo Consoli	5.20	Discussions re: review/revisions to Default Judgement List; re: next steps; review CRA correspondence; discussions re: customer deposit tracking, updates thereto; follow up with various customers in arrears; review and correspondence with counsel re: settlement agreement terms and proposed revisions; follow up re: considerations on customer notices;
25-Jan-21	Chris Mazur	0.30	Attend re: mutual releases, Corp. searches, entity name issues.
25-Jan-21	Danielle Smith	6.50	Review and updates to Master Default Judgement List
25-Jan-21	Kim Hickling	1.50	Attend to amended claim and settlement matters, spreadsheet,
25-Jan-21	Zack Fennema	2.50	Updated Payment Plan tracker with new payments made in January
26-Jan-21	Angelo Consoli	6.50	Correspondence with customers and/or their counsels re: settlement terms, and follow up on payments; review Eagle records and updates to Default Judgement related schedules; compile variances for further follow up with staff and/or counsel; correspondence with counsel re: submissions to customers, necessary revisions; draft proposed e-mail to customers and review with counsel; review counsel's letter to Atradius; discussions with staff and review revisions to schedules, statements, etc.; review and follow up on supplier invoice; review and execute Settlement Agreement;
26-Jan-21	Carla Casco	2.50	Review customer Agreements / contacts for account numbers and addresses.
26-Jan-21	Chris Mazur	0.40	Various e-mails re: claims issues, start report to CIBC.
26-Jan-21	Danielle Smith	6.00	Discussions re: project overview; Review and updates to Master Default Judgement List
26-Jan-21	Peter Crawley	1.50	Respond to customer query; follow-up with CD Transzone for outstanding payment; further communications to non-responsive customers.
26-Jan-21	Zack Fennema	2.00	Fixed Claim and Settlement Statements as per requested changes from the court Updated payments from Settlement Agreements
27-Jan-21	Adam Boettger	0.50	Discussion with CRA representative regarding amounts included on payroll account Review email from other Receiver concerning filing of income tax returns to bring account into compliance
27-Jan-21	Angelo Consoli	6.00	Correspondence with counsel re: customer service/timing; ongoing review, updates and necessary steps regarding service of customers, prep and review statements, etc. and discussions with staff re: same; various correspondence with customers re: disputes, settlements, status of payments; correspondence re: status of CRA tax filings; correspondence with customer counsel re: late settlement payment and follow up on collection;
27-Jan-21	Carla Casco	1.50	Review customer Agreements / contacts for account numbers and addresses.
27-Jan-21	Chris Mazur	0.40	Attend re: entity names issues, settlement issues.

**Eagle Travel Plaza et al
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Date	Name	Hours	Comments
27-Jan-21	Danielle Smith	8.70	Review and updates to Master Default Judgement List ,
27-Jan-21	Kim Hickling	5.00	Attend to amended claim and settlement matters, mailing matters for pending second service.
27-Jan-21	Peter Crawley	0.50	Follow-up various collections; review signed agreement received; review query from AC re: additional account to pursue on ICC.
27-Jan-21	Stephanie Burrowes	2.50	Amend Claims and Settlements to match customer names.
27-Jan-21	Susan Rickards	0.40	Payment to vendors
27-Jan-21	Zack Fennema	3.00	Revised Statement of Claims to correct legal names Updated payment tracker for new Settlement Agreement
28-Jan-21	Angelo Consoli	10.50	Review corporate search summary reports, and correspondence with counsel re: reconciliation to Eagle records, and steps re: service processes; review and prepare revised customer Claim and Settlement statements, draft notice letter to standard mail customers, compile applicable packages, draft numerous e-mails to customer service list by e-mail; correspondence with counsel re: Gigg/M&M and other customer accounts;
28-Jan-21	Carla Casco	1.50	Review customer Agreements / contacts for account numbers and addresses.
28-Jan-21	Chris Mazur	0.90	Attend re: claims process, entity names issue, tax filing, report to CIBC.
28-Jan-21	Danielle Smith	9.50	Review and updates to Master Default Judgement List ,
28-Jan-21	Kim Hickling	4.50	Attend to amended claim and settlement matters, spreadsheet,
28-Jan-21	Nicole Ormond	5.50	AR letters
28-Jan-21	Peter Crawley	1.00	Call from customer wanting proof of payment; review 2nd ICC account and send collection email; review first ICC settlement agreement and related documents
28-Jan-21	Stephanie Burrowes	4.00	Amend Claims and Settlement Statements.
28-Jan-21	Susan Rickards	3.00	Mailing to customers
28-Jan-21	Zack Fennema	5.50	Completed assigned Claim and Settlement amendments Updated tracker with new payments and Settlement Agreement
29-Jan-21	Angelo Consoli	9.50	Review and revisions to Amended Claim and Settlement statements; compile and send Amended Claims to numerous customers; e-mail and telephone correspondence with customers re: service, Claim, Settlement discussions, etc.; call with counsel re: various customer accounts, disputes, supporting documentation and follow up requests; correspondence with TPine leasing re: truck; review Corp Search summary provided by counsel - review and discussions re: legal names comparison vis a vis Eagle records and correspondence with staff re: inclusion in re-service - updates to applicable Claim Statements;
29-Jan-21	Carla Casco	2.00	Review customer Agreements / contacts for account numbers and addresses.
29-Jan-21	Chris Mazur	0.40	Attend re: Peace transport, claims.
29-Jan-21	Danielle Smith	9.90	Discussions re: accounts Review and updates to Master Default Judgement List , and review and updates to Re Serve worksheet -
29-Jan-21	Glenn Harper	0.20	Review previous correspondences from Peace Tran
29-Jan-21	Glenn Harper	0.30	Email account management.
29-Jan-21	Kim Hickling	3.00	Attend to amended claim and settlement matters, spreadsheet, communication with Danielle and Glen mailing matters for pending second service..
29-Jan-21	Nicole Ormond	10.50	AR letters
29-Jan-21	Peter Crawley	2.00	Review emails from ; call to ICC on additional account; update collection progress report for AC; follow-up calls and emails to several accounts.
29-Jan-21	Stephanie Burrowes	2.00	Amended Claims and Settlement Statements.

Eagle Travel Plaza et al
Receiver's Time Charge Details
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Date	Name	Hours	Comments
29-Jan-21	Susan Rickards	3.00	Mailing to customers
29-Jan-21	Zack Fennema	7.50	Completed updates to amended statements
			Performed analysis on Claims Submission List
		<u>299.50</u>	

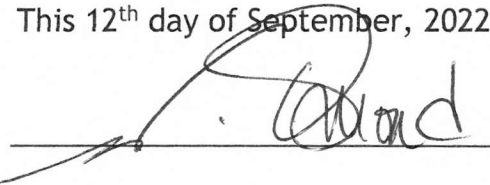
Attached is Exhibit "17"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Mar-21	908593 ONTARIO LIMITED, et al	CINV0462171-Q

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of February 1, 2021 to February 28, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	14.00	\$ 510.00	\$ 7,140.00
Vice President			
A. Consoli	102.70	425.00	43,647.50
P. Crawley	12.50	425.00	5,312.50
P. Naumis	0.50	425.00	212.50
Manager			
A. Boettger	12.00	350.00	4,200.00
S. Burrowes	1.00	350.00	350.00
Staff			
C. Casco	14.80	150.00	2,220.00
G. Harper	3.20	250.00	800.00
N. Ormond	6.40	275.00	1,760.00
R. Bartolini	1.00	150.00	150.00
S. Rickards	2.00	150.00	300.00
D. Smith	42.30	250.00	10,575.00
Z. Fennema	49.95	\$ 250.00	\$ 12,487.50
	<u>262.35</u>		<u>\$ 89,155.00</u>
HST on BDO Fees			11,590.15
Total Fees			<u>\$ 100,745.15</u>
Total Invoice			<u><u>\$ 100,745.15</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
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Date	Name	Hours	Comments
1-Feb-21	Adam Boettger	0.20	Review notes on prior correspondence with EFS customers
1-Feb-21	Angelo Consoli	6.30	Review and correspondence with Counsel re: additional corporate searches on customer accounts; discussions with staff re: additional customers for service; review correspondence from customers that received 2nd notice and discussions re: account, disputes and proposed settlements, etc.; follow up with customer counsel re: status of settlement payments; correspondence with staff re: input on customer settlement negotiations; correspondence with counsel re: PPSA registration enquiries;
1-Feb-21	Chris Mazur	0.30	Claims /settlement Process, progress.
1-Feb-21	Danielle Smith	8.30	Discussions: re: new updated list from counsel and work on same.
1-Feb-21	Glenn Harper	0.10	Tend to Google G Suites invoice payment.
1-Feb-21	Nicole Ormond	5.50	A/R Letters
1-Feb-21	Peter Crawley	0.30	Calls from 2 customers responding to latest demands for payment.
1-Feb-21	Zack Fennema	6.00	Completed amended Settlement and Claim statements as requested
2-Feb-21	Adam Boettger	0.20	Prepare summary of banking activity for January 2021 and discussions re: updating EFS collection tracking
2-Feb-21	Angelo Consoli	5.60	review payment plan and collection tracker and prepare list of customers in arrears; follow up with numerous customers re: status of payments, requested extensions, outstanding Settlement Agreements, etc.; call with Counsel to discuss numerous accounts/disputes; call with SIR re: site access and steps to follow up with site provider; calls with various customers re: notice of Second Service, disputes, settlement discussions, etc.; correspondence with Counsel re: proposed Settlement Agreement terms - prepare and circulate Agreements; correspondence with Counsel re: outcome of customer corp. name searches;
2-Feb-21	Carla Casco	2.50	Review customer agreements/ contracts for account numbers and addresses.
2-Feb-21	Chris Mazur	0.20	Attend Re: New Malwa issue
2-Feb-21	Danielle Smith	3.60	Review correspondence sent to customers and discussions re: same.
2-Feb-21	Glenn Harper	0.30	Discuss Godaddy account access for SIR w. Angelo Consoli, email discussions of same w. Godaddy.
2-Feb-21	Nicole Ormond	0.40	AR letter, vendor issues with banking
2-Feb-21	Peter Crawley	4.50	Follow-up outstanding payments; call from customer denying ever using an EFS credit card; respond to AC's queries.
2-Feb-21	Stephanie Burrowes	0.50	Transaction detail.
2-Feb-21	Susan Rickards	1.00	Mailing to customers
2-Feb-21	Zack Fennema	5.50	Updated and completed Amended Claim and Settlement Statements Updated payment plan tracker Prepared Settlement Agreements
3-Feb-21	Angelo Consoli	4.80	Correspondence with various customers re: claims, disputes, supporting documentation and review same; follow up with customer counsel re: status of agreement, payment plan; review supplier invoices/statements; review and correspondence with Counsel PPSA registrations;
3-Feb-21	Chris Mazur	1.10	Prepare and call with IC on O/S matters, claims process, tdw resources, work on CIBC report.
3-Feb-21	Danielle Smith	1.20	Review Kamal Transport discrepancy and discussions re: same.

Eagle Travel Plaza et al
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Date	Name	Hours	Comments
3-Feb-21	Glenn Harper	0.50	Discussions with Godaddy court disputes dept and also account inquiries dept re: domains listed under 2 separate accounts.
3-Feb-21	Nicole Ormond	0.20	Discussions re: Imperial Tobacco
3-Feb-21	Peter Crawley	1.50	Calls from customers re: next steps in collection process and problems with Eagle claims; discuss with A. Consoli; respond to queries.
3-Feb-21	Zack Fennema	2.75	Review payments by customers Reviewed companies in tracker vs ones to be served in court Review Amended Settlement and Claims deadlines
4-Feb-21	Adam Boettger	0.50	Review QST letters received and other mail
4-Feb-21	Angelo Consoli	3.50	review Collection and Payment Plan tracker and follow up with customers re: outstanding payment; review and update to customer Settlement Agreement; correspondence re: SIR site access follow up;
4-Feb-21	Carla Casco	0.60	Banking tasks
4-Feb-21	Chris Mazur	0.40	Work on report to CIBC
4-Feb-21	Danielle Smith	2.60	Work on Claims Submission list and discussions re: same
4-Feb-21	Glenn Harper	0.50	Discuss Godaddy acct access with SIR & Godaddy.
4-Feb-21	Peter Crawley	1.50	Call from concerned customer about process; research customer account addresses and legal names; discussion with AC.
4-Feb-21	Zack Fennema	5.50	Reconciled Payments Amended Settlement and Claims deadlines.
5-Feb-21	Adam Boettger	0.20	Discussion of EFS Tracking for January 2021
5-Feb-21	Angelo Consoli	3.70	Correspondence with various customers re: disputes, settlement discussions, payment plans, etc.; correspondence with staff re: revisions to Claims submission list, compilation of undefended Claims for submission to the Claims Officer; correspondence with Counsel re: Claims submissions, customer Corp. searches; prepare and send Settlement Agreement to customer;
5-Feb-21	Chris Mazur	1.80	Review - prepare CIBC report
5-Feb-21	Danielle Smith	5.40	Prepare Claims Submission list
5-Feb-21	Glenn Harper	0.30	Correspondences to Godaddy & SIR.
5-Feb-21	Peter Crawley	1.00	Review and send modified settlement agreement to FastFreight; call with Youngster;
5-Feb-21	Zack Fennema	7.00	Update Settlement Agreement Reconcile January payments Allocate AR & Sales amount from Settlements Calculated interest to March 15 in Master Amended Settlement and Claims deadlines
8-Feb-21	Adam Boettger	0.80	Prepare Collection Tracking Summary document as at Feb 5, 2020
8-Feb-21	Angelo Consoli	5.20	Numerous correspondence with various customers re: service of Amended Claims, dispute/settlement discussions, payment terms, etc.; review documentation supplied by customers, basis of dispute and responses; discussions review re: submission of claims to Claims Officer; correspondence with Counsel re: summary of accounts subject to Default Judgement Motion, Disputes, etc.;
8-Feb-21	Carla Casco	0.50	Banking tasks
8-Feb-21	Danielle Smith	1.20	Adding emails to DJ master list for clean up to send to claims officer. Clean up. Organize.

Eagle Travel Plaza et al
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Date	Name	Hours	Comments
8-Feb-21	Peter Crawley	0.20	Review Youngster emails; call from Sarab;
8-Feb-21	Zack Fennema	4.00	Recorded payments from Settlement Agreements Retrieved and compiled information for Undefended Claims
9-Feb-21	Adam Boettger	0.80	Compile EFS Collection Tracking Summary document as at Feb 5, 2020
9-Feb-21	Angelo Consoli	4.80	Correspondence to/from various customers regarding fuel charges, disputes/settlements etc., provide account statements and review documentation provided by customer; review and revisions to claims submission schedules; review collection and payment plan tracking schedule and updates to draft report to the Bank;
9-Feb-21	Carla Casco	1.50	Review customer agreements/ contracts for account numbers and addresses.
9-Feb-21	Chris Mazur	0.30	Prepare report to CIBC
9-Feb-21	Glenn Harper	0.50	Email management on accts.
9-Feb-21	Peter Crawley	0.30	Review daily cash receipts and respond to Xtreme re: missing payment; call from Sona Transport.
9-Feb-21	Zack Fennema	1.30	Prepare Payment Tracker and Undefended Claims for submission Complete drafts for undefended Claims
10-Feb-21	Angelo Consoli	5.50	Review Counsel's draft letters to counsel for 2 disputing customers, review related schedules in support of disputed figures and provide comments thereon; correspondence with customer re: PPSA registration; correspondence with customer re: final terms of settlement; review status of disputed customer accounts and prepare summary for Counsel's review re: next steps; review, discussions and updates to report to the Bank; discussions re: reconciliation of Default Judgements; review supplier invoices and forward to applicable receiver; correspondence with customer counsel re: status of settlement agreement payments;
10-Feb-21	Chris Mazur	1.80	Preparation of CIBC report
10-Feb-21	Danielle Smith	2.60	Review all legal names that were served - Discussions re: same.
10-Feb-21	Glenn Harper	0.20	Discussions re: Rootways renewal
10-Feb-21	Peter Crawley	0.20	Research Sona Transport; update AC.
10-Feb-21	Susan Rickards	0.30	Payments to vendors
10-Feb-21	Zack Fennema	2.50	Prepare Master EFS with new interest calculation until March 15 for undefended claims Prepare undefended claims
11-Feb-21	Adam Boettger	5.00	Prepare journal entry allocations for EFS Collections for the month of January 2020; Prepare HST allocation of EFS Collections in January 2020; Prepare HST calculations for January 2020
11-Feb-21	Angelo Consoli	5.20	Correspondence to / from various customers re: Claims Statements, proposed settlements, status of payments subject to Settlement Agreements, etc.; review and comments on Settlement Agreement and submit to customer; review and discussions re: update to the Bank and call with Counsel to discuss same; discussions with staff re: Eagle Customer CCA agreements and updates to Counsel re: PPSA registrations and a customer request re: same; review and response to customer that submitted a formal dispute; review and revisions to Claims schedules and analysis re: customer account stratification;
11-Feb-21	Carla Casco	2.00	Review customer agreements/ contracts for account numbers and addresses.

Eagle Travel Plaza et al
Receiver's Time Charge Details
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Date	Name	Hours	Comments
11-Feb-21	Chris Mazur	5.40	TDW IC re: report to CIBC, various file matters, TDW claims officer, review judgment collection budget, TDW collection agent, work on CIBC report.
11-Feb-21	Danielle Smith	4.00	Review legal names of customers and update.
11-Feb-21	Glenn Harper	0.20	Discussion re: Rootways and domain expiry's,
11-Feb-21	Peter Crawley	0.30	Follow up with Shaan on outstanding payments; respond to Youngster.
11-Feb-21	Peter Naumis	0.25	Correspondence from HUB. Update to Angelo.
11-Feb-21	Rose Bartolini	1.00	Review customer contracts and update same
11-Feb-21	Susan Rickards	0.30	Payments to vendors
11-Feb-21	Zack Fennema	0.50	Prepare and submit Settlement Agreement
12-Feb-21	Angelo Consoli	5.50	numerous calls and e-mail correspondence with customers and/or their counsel re: Disputes, settlement agreements, status of payments, etc.; review and analysis re: customer disputed submission on rebate claim, pre-receivership payments, etc.; reconciliation re: payment plans; review and provide comments to counsel re: draft letters to M&M and Gigg counsels; correspondence with 2 customers re: PPSA registrations and proposed steps for settlements; review correspondence Service Canada re: WEPPA statement and follow up with former employee re: status of same;
12-Feb-21	Carla Casco	0.60	Banking tasks
12-Feb-21	Chris Mazur	0.40	Attend re: various settlements', collection matters, Gigg, M &M
12-Feb-21	Danielle Smith	1.60	Reconcile CCA list .
12-Feb-21	Peter Crawley	1.50	Review daily receipts banking and notify XTreme that funds have not arrived; further research on Sona Transport; follow-up with TrailTrac, CanAm, Dynamic, R&G, FastFreight etc.
12-Feb-21	Zack Fennema	1.50	Update payments and settlements and review discrepancies
16-Feb-21	Adam Boettger	2.50	Reconcile legal fees HST GL account; Review EFS Customer account and provide comments; Phone call with CRA on outstanding returns; Draft "Request not to File" form for 2019 income tax return of 1393382 Ontario Limited
16-Feb-21	Angelo Consoli	5.50	Review and responses to numerous customers re: disputes, amended statements, settlement terms, etc.; follow up with certain customers re: payment plan remittances; analysis re: status of overdue payments; review correspondence re: CRA filings; review and compile documentation for two Claims Submissions to the Claims Officer for Undefined Claims;
16-Feb-21	Chris Mazur	0.10	Attend re: submission of claims to claims officer.
16-Feb-21	Glenn Harper	0.30	Email acct management.
16-Feb-21	Nicole Ormond	0.10	Receipt& review of responses to AR letters.
16-Feb-21	Zack Fennema	2.20	Update payments and settlements and review any discrepancies

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Date	Name	Hours	Comments
17-Feb-21	Angelo Consoli	5.80	Call with Counsel re: documentation submitted by Customer re: dispute filed and provide comments thereon, compare documentation to eagle records, etc.; correspondence with numerous customers and/or their counsel re: status of payments, disputes, settlement discussions, etc.; review and comments on Drafted Settlement Agreements; request customer invoices from SIR site and forward to customer for review; discussions with staff re: review for customer CCA's re: legal names; discussions with staff re: revisions to Default Judgement tracking schedule for customers that paid/settled account, etc.; correspondence with Spergel re: 139 HST refund cheque; review customer claims re: rebates and attempt to vouch to eagle banking records; provide requested info to Counsel re: customer account for discussion with customer's lawyer;
17-Feb-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
17-Feb-21	Chris Mazur	0.20	Discussion re: claims issues
17-Feb-21	Danielle Smith	3.00	Discussions: clean up claims submission list, start to reconcile Reserve(s) list(s)
17-Feb-21	Peter Crawley	0.50	Follow-up Xtreme outstanding payment; review cheques received from Shaan; discuss various accounts incl R&G with A. Consoli.
17-Feb-21	Zack Fennema	1.30	Review invoices from SIR Prepare Settlement Agreement
18-Feb-21	Angelo Consoli	6.50	Correspondence with numerous customers re: Disputes, settlement discussions, supporting documentation, settlement agreements, status of payments on account; call with Counsel and VK Law re: customer dispute; correspondence with counsel re: Claim and Settlement Amount details for a customer that reached out to counsel; review executed settlement agreement and response re: inappropriate witness; correspondence with staff re: status of deposit tracking, CCA's; correspondence with counsel re: same; revisions to Default Judgement schedules; Review and revisions to Settlement Agreements, execute and return to customers; correspondence with staff re: Amended customer Claim Statements and serve upon customer; request for access to SIR site to obtain customer invoice details;
18-Feb-21	Carla Casco	2.00	Review customer agreements/ contracts for account numbers and addresses.
18-Feb-21	Danielle Smith	5.50	Reconciling re: serve lists.
18-Feb-21	Stephanie Burrowes	0.50	Transaction detail.
18-Feb-21	Zack Fennema	2.60	Prepare Settlement Agreements
19-Feb-21	Angelo Consoli	4.50	Review and reconciliation of updates to Default Judgement list based on recent customer correspondence / settlements / etc.; review formal customer disputes, correspondence with Counsel re: same and compile documentation for submission to the Claims Officer; call to customer re: Dispute; review and correspondence with customers re: status of payments/signed Settled Agreements; correspondence with the Bank's counsel re: customer disputes, customer payment information; review and correspondence re: request on tax filings;
19-Feb-21	Chris Mazur	0.20	Attend re: various A/R
19-Feb-21	Danielle Smith	2.90	Reconciling lists
19-Feb-21	Zack Fennema	0.70	Update settlement templates
22-Feb-21	Adam Boettger	1.50	Prepare QST return for January 2021 and send cheque requisition for processing; Submit HST return for January 2021; Discussion of outstanding supplier invoice relating to removal of safes from premises in October 2019

**Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2021 to February 28, 2021**

Date	Name	Hours	Comments
22-Feb-21	Angelo Consoli	5.80	Review customer agreements / settlements; review and updates to default judgement list re: settlements, service dates, etc.; correspondence with various customers re: Claims, disputes, supporting documentation re: discount claims; review banking reports/statements to review/verify customer claims; correspondence with vendors re: billings/payments; review rebate documentation provided by counsel for customer;
22-Feb-21	Carla Casco	0.60	Banking tasks
22-Feb-21	Chris Mazur	0.20	Attend re: settlement of A/R, tax filing.
22-Feb-21	Danielle Smith	0.40	Review legal names of customers and update.
22-Feb-21	Peter Naumis	0.25	Correspondence from creditor, review, discussions re: same.
22-Feb-21	Zack Fennema	2.40	Updated payment tracker Retrieved invoices Prepared Settlement agreement Updated Undefended claims worksheet
23-Feb-21	Adam Boettger	0.30	Review and correct discrepancy in January 2021 EFS collections journal entry
23-Feb-21	Angelo Consoli	5.00	Review Counsel correspondence re: Dispute submissions to Claims Officer; compile and submit dispute packages to Claims Officer; calls to various customers re: review of account payments, rebates, settlement discussions; call with Counsel re: proposed response to customer counsel that filed Dispute; review and approval of supplier invoices; call with former employee re: WEPPA application; call with former vendor re: ongoing requests to transfer account to K2 and notify K2; review and revisions to customer Settlement Agreement and forward to customer; correspondence with staff re: customer payment tracking; correspondence with Spergel re tax filings
23-Feb-21	Angelo Consoli	1.50	review account details re: creditor claims, 261 HST, etc.;
23-Feb-21	Carla Casco	1.50	Review customer agreements/ contracts for account numbers and addresses.
23-Feb-21	Chris Mazur	0.20	Attend to dispute process to claims officer.
23-Feb-21	Susan Rickards	0.20	Payment to vendors
24-Feb-21	Angelo Consoli	6.50	Review Court Order and Report and provide comments thereon to counsel; review and updates to schedules for input in report; correspondence with customers re: status of payment plans, disputes and requests for documentation in support of their claims, etc.; correspondence with LS re: access to account details for customer payment verifications; correspondence with staff re: payment plan follow up with customers, supplier invoices, etc.;
24-Feb-21	Carla Casco	1.00	Banking tasks
24-Feb-21	Peter Crawley	0.20	Follow-up on several outstanding, non-responsive accounts.
24-Feb-21	Zack Fennema	1.50	Update payment tracker with new payments and agreement Updated Settlement Agreement for KPS Trucklines
25-Feb-21	Angelo Consoli	7.00	Review and revisions to charts/analysis for inclusion in Receiver's 10th Report and summary to counsel re: variances and proposed next steps; correspondence with various customers re: Claim/Settlement discussions, follow up on status of payments, etc.; correspondence with Counsel re: various customer account matters, service, etc.; review and revisions to Draft report; update to the Claims Officer re: Default Judgement motion and related schedules and customer service;
25-Feb-21	Carla Casco	0.50	Banking tasks

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2021 to February 28, 2021

Date	Name	Hours	Comments
25-Feb-21	Chris Mazur	0.50	Various e-mails, attend re: court report.
25-Feb-21	Glenn Harper	0.30	Email management.
25-Feb-21	Nicole Ormond	0.10	Correspondence from customer re A/R
25-Feb-21	Peter Crawley	0.50	Send follow-up emails to Onway, CD Tranzone and Fastfreight
25-Feb-21	Zack Fennema	2.20	Update payment tracker and payment plan Create formula for remaining AR balance in bank docs worksheet
26-Feb-21	Angelo Consoli	4.50	Discussions re: 10th Report, updates and circulate to counsel; review correspondence from various customers and/or their counsel re: pending deadline for filing disputes, requests for extensions, etc.; correspondence with counsel re: same; responses to customers; review and updates to schedules for court report; review and execute customer settlement agreements and return to counsel/customer; review customer supplied details re: rebate claims, analysis re: settlement offer and call with customer to discuss same; correspondence with the Claims Officer re: follow up on Undefended submission queries;
26-Feb-21	Carla Casco	0.50	Banking tasks
26-Feb-21	Chris Mazur	0.90	Review report to court re: claims process, attend re collection issues.
26-Feb-21	Nicole Ormond	0.10	Review A/R
26-Feb-21	Susan Rickards	0.20	Payment to vendors
26-Feb-21	Zack Fennema	0.50	Update Customer Settlement payment tracker
		<u>262.35</u>	

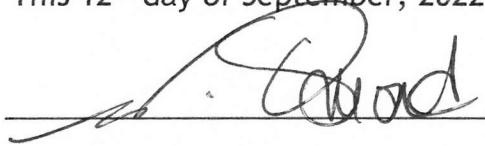
Attached is Exhibit "18"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Apr-21	908593 ONTARIO LIMITED, et al	CINV0462171-R

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of March 1, 2021 to March 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	18.40	\$ 510.00	\$ 9,384.00
Vice President			
A. Consoli	102.90	425.00	\$ 43,732.50
P. Crawley	0.80	425.00	340.00
Senior Manager			
D. Griffiths	0.20	425.00	85.00
Manager			
A. Boettger	25.30	350.00	8,855.00
S. Burrowes	1.50	350.00	525.00
Staff			
C. Casco	26.90	150.00	4,035.00
G. Harper	1.70	250.00	425.00
D. Smith	3.00	250.00	750.00
S. Rickards	4.80	150.00	720.00
Zack Fennema	20.80	250.00	5,200.00
	<u>206.30</u>		<u>\$ 74,051.50</u>
HST on BDO Fees			9,626.70
Total Fees			<u>\$ 83,678.20</u>

Page 2

Disbursements

Postage Fees	\$	29.94
HST on postage fees		3.89
	\$	<u>33.83</u>

Total Invoice \$ 83,712.03

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
1-Mar-21	Adam Boettger	3.80	Draft R&D as at February 28, 2021;
1-Mar-21	Angelo Consoli	5.50	Call with the Claims Officer and Counsel re: service, court materials, customers removed from DJ motion that paid/settled accounts, next steps, etc.; correspondence re: bank request and related analysis to be updated; updates to DJ motion schedules; e-mail and telephone correspondence with various customers re: Claims, disputes, etc.; review formal notice of Dispute, review relating banking records re: claim and update to counsel re: same and request banking details from LS re: same; compile and send submission #53 to the Claims Officer for review; correspondence with customer re: proposed terms of Settlement Agreement; call with counsel for disputing customer;
1-Mar-21	Chris Mazur	0.40	Call with claims officer & IC re preparing for court attendance.
1-Mar-21	Glenn Harper	0.40	Weekly email management of accts; QuickBooks billing to Angelo.
1-Mar-21	Stephanie Burrowes	0.50	Transaction Detail.
1-Mar-21	Zack Fennema	1.00	Update payment plan tracker with new settlements and payments
2-Mar-21	Adam Boettger	7.00	Prepare general ledger allocations of February 2021 EFS collections; Prepare HST calculations of February 2021 EFS collections; Investigate unpaid payroll
2-Mar-21	Angelo Consoli	3.80	Correspondence with various customers re: Claims served, disputes claims, settlement considerations, request documentation in support of claims, follow up on status of payments, etc.; correspondence with other receiver re: cost reimbursement; review draft Supplementary Affidavit; correspondence with counsel re: various customer claims / submissions; review and submit Settlement Agreement to customer for review/execution; correspondence with staff re: customer collections;
2-Mar-21	Chris Mazur	0.30	Attend re: claims/disputes issues
2-Mar-21	Zack Fennema	0.80	Prepare Settlement Agreement Update payment plan tracker
3-Mar-21	Adam Boettger	0.50	Review EFS accounts to determine that both accounts are with the same customer;
3-Mar-21	Angelo Consoli	5.70	Correspondence with customer re: settlement agreement and execution of same; correspondence with customer re: review of account and documentation provided and disputed items; correspondence re: report, Affidavit and related schedules; correspondence with customers re: status of payments;
3-Mar-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
3-Mar-21	Chris Mazur	0.20	Attend re NRV revisions
3-Mar-21	Danielle Smith	0.90	Review/ reconcile guarantors Served Date

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
3-Mar-21	Zack Fennema	3.00	Review claims submission list Review and organize data as requested by court Complete work on finalized documents for court
4-Mar-21	Adam Boettger	6.00	Review default judgement tracking list and identify errors or inconsistencies with prior affidavit of service schedules
4-Mar-21	Angelo Consoli	7.50	Correspondence with Counsel re: Motion materials, draft documents and related schedules; Review and revisions to report/affidavit schedules and review related customer correspondence; correspondence with customer and customer counsel re: disputed items / settlement proposals; review correspondence from GT re: review of customer rebate/payment claims;
4-Mar-21	Carla Casco	0.60	Banking tasks
4-Mar-21	Chris Mazur	0.40	Attend re claims/service issues, MTG w resources to review.
4-Mar-21	Susan Rickards	0.50	Review mailing from January & February 2021
4-Mar-21	Zack Fennema	1.50	Pull invoices from SIR website for customer dispute Update payment and payment plan tracker
5-Mar-21	Adam Boettger	4.20	Review EFS Customer claim; Call with counsel to discuss default judgement affidavit schedules preparation of same.
5-Mar-21	Angelo Consoli	6.50	correspondence with customers re: Claim, settlement discussions/proposal; review and discussions with Counsel re: Court materials, Affidavit schedules, review and verify related supporting and summary schedules, etc.; review and revisions to Receiver's Tenth Report; correspondence with counsel re: customer/guarantor service, claims, etc.; correspondence with the Claims Officer re: submission;
5-Mar-21	Chris Mazur	0.60	Review/revise report to court
5-Mar-21	Susan Rickards	1.00	Review mailing lists
8-Mar-21	Adam Boettger	0.50	Review assertions in Court Report; Review prior invoice preparation and assess impact on comments of the Receiver
8-Mar-21	Angelo Consoli	6.50	Review and revisions to related Affidavit schedules; review and comments on Claims Officer Report; review and comments on Receiver's Tenth Report and various correspondence with Counsel re: same; call with Counsel to Swear Affidavit; correspondence with various customers re: status of payments, disputed items;
8-Mar-21	Chris Mazur	0.80	Attend re: report to court, claims officer report, tdw resources.
8-Mar-21	Peter Crawley	0.50	Review R+G settlement offer in detail and provide recommendation to A. Consoli.
8-Mar-21	Zack Fennema	0.80	Review payment trackers re: judgement list Update payment tracker and payment plan

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
9-Mar-21	Angelo Consoli	7.00	Correspondence with Counsel re: court materials, supporting schedules and revisions thereto; review and comments on revised Tenth Report, Draft Order, Motion, etc.; correspondence with various customers and/or their counsel re: disputes, supporting documentation, settlements, etc.; review and correspondence with Claims Officer re: customer submissions, etc.; review and execute customer settlement agreement; update to LS/GT re: customer payment info and additional request;
9-Mar-21	Chris Mazur	0.60	Review/sign report to court. Attend re schedule to report.
10-Mar-21	Angelo Consoli	3.10	Review formal customer disputes, supporting documentation, compare to Eagle invoices/payments; prepare for and call to customer re: receiver's position; correspondence with customer re: follow up on status of payments; correspondence with staff re: processing payments; review and correspondence re: supplier invoice; correspondence with counsel re: court materials and service thereof;
10-Mar-21	Chris Mazur	0.60	Various e-mails, re: order, court motion.
10-Mar-21	Darren Griffiths	0.10	Address inquiry received from prospective purchaser pertaining to fleet card customer list.
10-Mar-21	Glenn Harper	0.50	Weekly email management; Google GSuite billing-related item.
10-Mar-21	Zack Fennema	0.60	Retrieve invoices from SIR website for outstanding customer account
11-Mar-21	Angelo Consoli	3.50	Review , analysis and discussions re: proposal from customer's counsel and advise Receiver's counsel re: response; correspondence with various customers re: payment status; review and correspondence with CRA rep re: request for account contact info; review schedule re: status of accounts not subject to Receiver's first default judgement motion;
11-Mar-21	Carla Casco	0.60	Banking tasks
11-Mar-21	Chris Mazur	0.60	Attend re: AI Express, A/R negotiations, Atradius, IC's correspondence re Atradius
11-Mar-21	Susan Rickards	0.50	Further review of mailing lists
11-Mar-21	Zack Fennema	0.50	Review / Update payment tracker and plan summary
12-Mar-21	Angelo Consoli	2.30	Call with Counsel re: review and preparation for Court submissions, next steps re: second submission considerations; review Notice of Dispute submission; correspondence with customer re: payment plan status; correspondence re: supplier invoices submitted
12-Mar-21	Chris Mazur	0.20	Attend re: court hearing.
12-Mar-21	Darren Griffiths	0.10	Respond to prospective purchaser inquiry in connection with fleet card client list.

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
15-Mar-21	Angelo Consoli	5.50	Review summary of account details subject to DJ motion and update to counsel; prepare for and attend Court Hearing re: Default Judgement motion; call with GT reps re: analysis re: customer payments and available info; follow up with various customers re: Disputes, Settlement proposal, status of payments, request for PPSA registration discharge, etc. and correspondence with Counsel re: same;
15-Mar-21	Carla Casco	0.20	Banking tasks
15-Mar-21	Chris Mazur	1.10	Attend re: pilot, review endorsement, Prep for court attendance and attend, tdw resources, attend re A/R disputes.
15-Mar-21	Stephanie Burrowes	0.40	Transaction detail.
16-Mar-21	Angelo Consoli	4.70	Calls with customer and rep re: status of payment and release of security interest; correspondence with numerous customers re: status of payment plans, settlement terms; correspondence with Counsel re: proposed customer settlement terms and applicable responses; review and submit Settlement Agreement; review dispute and call with Counsel to discuss formal notice of dispute and proposed response;
16-Mar-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
16-Mar-21	Chris Mazur	0.20	Attend re: claims settlement-A1, Central trucking
16-Mar-21	Glenn Harper	0.30	Email management/monitor on all accts.
16-Mar-21	Zack Fennema	1.20	Prepare Settlement Agreement and release, revise schedule accordingly to company's request Update payment tracker
17-Mar-21	Angelo Consoli	5.30	Prepare for and attend call with Counsel re: various estate matters, considerations re: enforcement, customer disputes, considerations/timing on 2nd DJ motion, etc.; correspondence with customers and/or respective counsel re: Receiver's Claim, status of account payments; correspondence re: Amended Claim and Settlement statements and compile e-mails to customers reserved for applicable legal names; discussions with staff re: customer payment tracking; call with collection agency re: proposal; discussions with staff re: customer PAD details; correspondence with customer re: revised payment plan and security discharge; review and correspondence re: settlement proposal; review and discussions re: various CRA notices;
17-Mar-21	Carla Casco	0.20	Banking tasks
17-Mar-21	Chris Mazur	1.60	Prepare and call with IC re judgments, 2612 Ontario inc., call with collection agents, emails to CGE and IC.
17-Mar-21	Susan Rickards	0.20	Forward documents to guarantor
17-Mar-21	Zack Fennema	2.70	Update payment tracker with new deposits Revise Claim and Settlement statements

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
18-Mar-21	Angelo Consoli	4.20	Review and discussions with staff and counsel re: customer account details for enforcement; review correspondence from customer re: rebate claims and review same; correspondence with Counsel re: customer settlement proposals, enforcement considerations, request for release of security, etc.; review CRA notices; review WEPPA notice; review customer settlement offer and response; correspondence with counsel for customer re: Amended Claim;
18-Mar-21	Carla Casco	1.20	Review customer agreements/ contracts for account numbers and addresses.
18-Mar-21	Chris Mazur	0.50	attend re: CRA waiver to file, A1 settlement, and Viridi.
18-Mar-21	Stephanie Burrowes	0.10	Review PAD details and respond to Angelo.
18-Mar-21	Zack Fennema	0.90	Disquisitions re: Eagle AR Company bank information assignment
19-Mar-21	Angelo Consoli	3.30	Follow up with various customers re: outstanding settlement payments; discuss and review assumptions / analysis re: realization analysis; discussions with staff re: analysis on customers to be re-served, customer bank information re: enforcement; correspondence re: CRA notices, HST filings;
19-Mar-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
19-Mar-21	Chris Mazur	2.30	Work on revised NRV schedule, tdw collection agent, send info to him, tdw TPH collection agency.
19-Mar-21	Zack Fennema	2.90	Retrieve / review companies bank account information Update payment tracker
22-Mar-21	Adam Boettger	0.30	Call regarding legal fees paid and statement of R&D as at February 2021
22-Mar-21	Angelo Consoli	6.00	Review and correspondence with Counsel re: M&M response; review and updates to analysis re: estimated realization analysis and related schedules including AR disputes, judgements, settlements, etc.; correspondence with staff re: compiling listing of customer bank account details, approval of supplier payments, etc.; review and correspondence re: supplier refund cheque; review and comments to Counsel re: draft response to BSD's counsel; correspondence with customer re: settlement payment;
22-Mar-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
22-Mar-21	Carla Casco	3.70	Review customer agreements/ contracts for account numbers and addresses.
22-Mar-21	Zack Fennema	2.20	Review Claims sheet, Updated payment tracker

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
23-Mar-21	Angelo Consoli	4.70	Correspondence to/from various customers re: outstanding settlement payments; correspondence with CRA re: status of outstanding account balances, reporting, request for non-filing Corp. tax returns, etc.; complete forms and submit to CRA for 908 and 139; review and analysis on Estimated Realization analysis; review and approval of cheques; review and discussions with staff re: customer bank account analysis for Counsel; review correspondence from customer's counsel re: proposed Settlement terms;
23-Mar-21	Carla Casco	0.50	Banking tasks
23-Mar-21	Carla Casco	3.90	Review customer agreements/ contracts for account numbers and addresses.
24-Mar-21	Adam Boettger	1.50	Complete HST return for February 2021; Complete HST calculations for February 2021 and file HST return
24-Mar-21	Angelo Consoli	5.50	Updates to Estimated Realization analysis and all related schedules; correspondence with staff/customers re: outstanding payments; discussions re: tax filings; review and discussions with Chris re: assumptions, reporting; call with Counsel re: Atradius matter; discussions re: Collection Agent proposals; final updates and analysis re: realization schedules; discussions with staff re: follow up on customer banking info; call from creditor;
24-Mar-21	Carla Casco	0.20	Banking tasks
24-Mar-21	Carla Casco	2.80	Review customer agreements/ contracts for account numbers and addresses.
24-Mar-21	Chris Mazur	4.90	Review NRV schedule, collection proposals, counsel's letter on Atradius, tdw counsel re Atradius tdw resources on NRV schedule, attend re various claims
24-Mar-21	Susan Rickards	0.30	Payments to vendors
24-Mar-21	Zack Fennema	1.80	Review and update payment tracker and update to current payments
25-Mar-21	Adam Boettger	1.50	Review outstanding HST and income tax returns to file for various entities and file returns; Discussions with CRA on outstanding returns and items submitted
25-Mar-21	Angelo Consoli	4.80	Correspondence with customers and/or their counsel re: Settlement proposal, status of payments, etc.; call with the Bank to discuss estate matters, Collection Plan Order progress, etc.; review and updates to detailed customer account information for counsel enforcement;
25-Mar-21	Chris Mazur	1.10	Finalize NRV and submit, attend re judgement collection, call w resources, attend re Virdi trucking.

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2021 to March 31, 2021

Date	Name	Hours	Comments
26-Mar-21	Angelo Consoli	3.50	Correspondence with various customers re: terms of settlement, dispute re: termination and response re: CCA terms, settlement offer, timing of payments, etc.; review and updates to detailed customer schedules, review banking details re: same to update data for counsel enforcement efforts; discussions with staff re: customer information re: enforcement;
26-Mar-21	Carla Casco	4.00	Banking tasks
26-Mar-21	Chris Mazur	0.70	Attend re: Viridi, other a/r, judgement enforcement, e-mail re; Atradius, review Laurentian endorsement.
26-Mar-21	Susan Rickards	2.00	Review BMO accounts
26-Mar-21	Zack Fennema	0.20	Further Updates to payment tracker
29-Mar-21	Angelo Consoli	1.40	Call with counsel re: status of various customer accounts, disputes and next steps; correspondence with customer counsel re: status of executed customer agreement and payments; correspondence with customer re: payment extension request;
29-Mar-21	Carla Casco	3.40	Review customer agreements/ contracts for account numbers and addresses.
29-Mar-21	Chris Mazur	0.30	Attend re: A/R settlements
29-Mar-21	Glenn Harper	0.50	Weekly email monitoring, QB billing item.
30-Mar-21	Angelo Consoli	1.00	Review and correspondence with staff and various customers re: status of outstanding payments; correspondence from Counsel re: Atradius matter; review re: supplier statements;
30-Mar-21	Carla Casco	1.60	Review customer agreements/ contracts for account numbers and addresses.
30-Mar-21	Chris Mazur	0.30	Attend re claims settlements
30-Mar-21	Danielle Smith	2.10	Forward additional names to counsel re: DJ Motion #2 list - for reserve
30-Mar-21	Peter Crawley	0.30	Review outstanding accounts
30-Mar-21	Susan Rickards	0.30	Cheques to vendors
31-Mar-21	Angelo Consoli	1.60	Call with customer re: Receiver's Claim, Settlement Amount and review of related documentation; review and correspondence with the Bank re: queries on analysis; correspondence with customer counsel status of customer settlement payments; follow up with customer re: outstanding payments;
31-Mar-21	Chris Mazur	0.70	FU with collection agencies, judgments,, review collection proposals
31-Mar-21	Stephanie Burrowes	0.50	Transaction Detail.
31-Mar-21	Zack Fennema	0.70	Updated payment plan and tracker
		<u>206.30</u>	

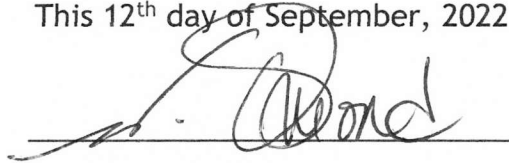
Attached is Exhibit "19"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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BDO Canada Limited
 25 Main Street West, Suite 805
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BDO Canada Limited
 25 Main Street West Suite 805
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 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-May-21	908593 ONTARIO LIMITED, et al	CINV0462171-S

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of April 1, 2021 to April 30, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.40	\$ 510.00	\$ 5,304.00
Vice President			
A. Consoli	76.90	425.00	32,682.50
P. Crawley	0.80	425.00	340.00
Manager			
A. Boettger	8.80	350.00	3,080.00
S. Burrowes	0.60	350.00	210.00
Staff			
C. Casco	5.60	150.00	840.00
G. Harper	9.70	250.00	2,425.00
N. Ormond	0.10	275.00	27.50
S. Murphy	5.20	150.00	780.00
S. Rickards	1.10	150.00	165.00
Z. Fennema	17.10	250.00	4,275.00
	136.30		\$ 50,129.00
HST on BDO Fees			6,516.77
Total Fees			\$ 56,645.77
Total Invoice			\$ 56,645.77

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2021

Date	Name	Hours	Comments
1-Apr-21	Adam Boettger	4.00	Update EFS Collection Tracker & assemble information for journal entry related to March 2021 EFS sales for HST purposes
1-Apr-21	Angelo Consoli	2.20	Various correspondence with customers and/or their counsel re: status of disputes, payment plans, etc.; review re: supplier invoices; correspondence with Counsel re: customer dispute and related response;
1-Apr-21	Carla Casco	1.20	Review customer agreements/ contracts for account numbers and addresses.
1-Apr-21	Chris Mazur	0.20	Attend re; BSD A/R, settlement terms.
1-Apr-21	Glenn Harper	0.50	A/P related item; email management.
1-Apr-21	Stephanie Burrowes	0.10	Banking Transaction Detail
5-Apr-21	Angelo Consoli	1.60	Correspondence re: customer dispute and next steps; correspondence re: supplier account statement; correspondence with staff and former Eagle staff re: payroll filings; correspondence with Counsel re: customer dispute and steps re: submission to Claims Officer; correspondence with customer re: payment/settlement terms and timing;
5-Apr-21	Chris Mazur	0.70	Various e-mails re: A/R, attend re same and settlements.
5-Apr-21	Glenn Harper	0.50	Weekly email acct management, discuss payroll service provider with Angelo Consoli.
5-Apr-21	Peter Crawley	0.50	Review 6525784 Canada emails and submissions, review records and respond to incorrect assertions that payment has been made.
6-Apr-21	Angelo Consoli	2.30	Call with counsel and LS re: customer dispute, related information available to date and next steps; call with Chris re: various customer disputes and proposed responses, various estate matters; review proposed customer settlement and response re: proposed terms; correspondence with former employee re: t4 request; update to LS re: customer cash/cheque rebate claims; correspondence re: vendor notification;
6-Apr-21	Carla Casco	0.60	Banking Tasks
6-Apr-21	Chris Mazur	0.60	Call with Angelo re: Viridi, customer disputes, collection proposals: email to all collection agents.
6-Apr-21	Sherri Murphy	0.50	Compile schedules for cost analysis;
7-Apr-21	Adam Boettger	1.50	Review journal entries to reconcile accounts; Call with creditor collection agency to discuss account
7-Apr-21	Angelo Consoli	3.60	Prepare updated Claim statements for Guarantors, call with customer re: disputes, settlement considerations, etc.; follow up with customers re: status of outstanding payments, updates to dispute summary; correspondence with Counsel re: DJ enforcement; review and comments to Counsel re: proposed response to customer counsel re: dispute;
7-Apr-21	Carla Casco	1.50	Review customer agreements/ contracts for account numbers and addresses.
7-Apr-21	Chris Mazur	0.30	Attend re A/R issues
7-Apr-21	Susan Rickards	0.40	Mailing to customers
7-Apr-21	Zack Fennema	2.20	Update payment tracker Complete analysis of proposals.

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2021

Date	Name	Hours	Comments
8-Apr-21	Angelo Consoli	2.50	Correspondence with various customers re: disputes, proposals, settlement payments; review and correspondence re: supplier payments; follow up with customer counsel re: settlement payment;
8-Apr-21	Chris Mazur	0.30	Attend re : Virdi and other customer claims
9-Apr-21	Angelo Consoli	2.90	Correspondence with Counsel re: customer settlement proposal, status of Default Judgements; review customer account details, dispute, bank details for cheques to customer/guarantor and updates re: same; calls and correspondence with various customers re: settlement terms, status of payments;
9-Apr-21	Chris Mazur	0.30	Attend re: signed judgements, attend re BSD AR.
9-Apr-21	Zack Fennema	0.80	Update payment tracker and payment plan
12-Apr-21	Adam Boettger	0.50	Prepare QST return;
12-Apr-21	Angelo Consoli	6.00	Review and reconciliation of numerous customer disputed accounts, review banking records, disputed payments, PAD reports and returns, etc. ; review correspondence from customers and/or their counsels; correspondence with various customers re: settlement proposals, etc.; review and correspondence with staff re: CRA Proof of Claim and other notices; review customer analysis provided by LS and response; correspondence with customer and counsel re: payment of account and release of security;
12-Apr-21	Chris Mazur	0.70	Attend re: claims officer and status, BSD, Gigg, telephone discussion with resources, status of Judgments executed.
13-Apr-21	Angelo Consoli	4.20	E-mail and telephone correspondence with Counsel re: various customer accounts/disputes and proposed responses; correspondence with various customers re: status of payment arrears; review customer dispute and draft response; correspondence re: file back-up;
13-Apr-21	Carla Casco	0.20	Banking Tasks
13-Apr-21	Chris Mazur	1.10	E-mails, attend re: settlements, disputes, Himalia Express, settlement arrears, attend re; collection process analysis, Telephone discussion with resources.
13-Apr-21	Glenn Harper	0.30	Discuss computer file restore with Recoverit.
13-Apr-21	Zack Fennema	0.40	Discussions regarding SIR website
14-Apr-21	Adam Boettger	0.30	Review statement regarding Shell Sarnia HST owing and confirm balance outstanding with CRA representative; Review of supplier invoice received in mail
14-Apr-21	Angelo Consoli	3.20	Discussions: re: customer deposits, outstanding amounts and follow up re: same; correspondence with Counsel re: customer arrears; review and updates to customer reply re: proof of reversed PAD's; correspondence re: site access and supplier payables;
14-Apr-21	Chris Mazur	0.80	Review collection agency proposals
14-Apr-21	Glenn Harper	1.60	Calls & e-mail correspondence to SIR Solutions re: access issues to SIR online portal.
14-Apr-21	Stephanie Burrowes	0.50	Review Himilya account payments

**Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2021**

Date	Name	Hours	Comments
14-Apr-21	Zack Fennema	2.10	Resolve SIR website login access. Retrieve invoices for review of customer accounts, fuel charges.
14-Apr-21	Glenn Harper	2.00	Outsourcing PC backup's and recovery of lost data from 3 computer towers owned by Co.
15-Apr-21	Angelo Consoli	4.60	Correspondence with Counsel re: customers with outstanding payments, terms of settlement, etc.; review customer documentation provided by LS; review and correspondence re: CRA notices; call to review/discuss collection agency proposals; review and responses to various customers re: proposed terms of settlements, disputes, etc.; follow up on status of settlement payments; compile and submit claim to Claims Officer;
15-Apr-21	Chris Mazur	0.70	Call re: review of collection agent proposals, customer disputes;
15-Apr-21	Glenn Harper	0.50	Weekly email management on all accts.
15-Apr-21	Glenn Harper	3.00	Outsourcing PC backup's and recovery of lost data from 3 computer towers owned by Co., scan of drives & locate lost data.
16-Apr-21	Adam Boettger	0.50	Review sales tax returns outstanding
16-Apr-21	Angelo Consoli	3.50	Calls and e-mail correspondence with various customers; review additional documentation provided by LS re: disputed customer accounts, review Eagle records re: payments to related party and response to counsel;
16-Apr-21	Zack Fennema	1.10	Update payment plan and tracker;
19-Apr-21	Angelo Consoli	3.80	Correspondence with customers re: proposed terms of settlements and related correspondence with Counsel re: terms/agreement re: settlements with Default Judgement customers; Discussions re: compilation of Settlement Agreements; review and forward to customers; review deposit reports; review and correspondence with various customers re: outstanding payments; correspondence with Counsel re: PPSA registrations against customers in arrears; review Counsel correspondence re: Atradius matter;
19-Apr-21	Chris Mazur	0.90	Attend re: collections matters, collection agency proposals, review IC's letters on Atradius and reply to statement of defence.
19-Apr-21	Zack Fennema	1.20	Review & updated payment plan and tracker Prepare Settlement Agreements
20-Apr-21	Angelo Consoli	4.60	Review various customers disputed items, analysis, discounts claimed, etc. vis a vis Eagle records and formal responses to customers and/or their counsel; follow up with various customers re: status of payments, settlement terms; Draft submission to Claims Officer and forward to counsel for review; reconciliation of outstanding collections; correspondence with staff re: analysis of customer contact info for DJ #1 customer accounts < \$50,000; discussions/review re: Atradius matter;
20-Apr-21	Carla Casco	0.80	Banking Tasks
20-Apr-21	Chris Mazur	0.50	Attend re: Atradius, New Malwa, various accounts
20-Apr-21	Zack Fennema	2.10	Review and compile list of company's under \$50,000 threshold for submission to collection agents;
20-Apr-21	Glenn Harper	0.50	Restoration of files from Co. computers w. IT.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2021**

Date	Name	Hours	Comments
21-Apr-21	Angelo Consoli	4.20	review and analysis re: considerations for customers/guarantors to be reserved, and update to Counsel re: same; review and execute customer Settlement Agreement; correspondence with various customers re: status of payment plans; review and follow up with vendor re: invoice submission; follow up with counsel for customer re: status of payment;
21-Apr-21	Chris Mazur	0.20	Attend re: Viridi issue.
22-Apr-21	Adam Boettger	2.00	Prepare R&D as at March 31, 2021; Review bank reconciliation journal.
22-Apr-21	Angelo Consoli	5.30	Correspondence and calls with various customers re: status of settlement payments, dispute items, Receiver's Claim; review customer account claim details, call with Counsel to discuss same and follow up with LS re: same; correspondence with staff re: tracing deposits, supplier refund, customers with set-offs, etc.; review and response to supplier re: invoicing; correspondence with Counsel re: various customer accounts; review customer account details re: payments and update to counsel re:
22-Apr-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
22-Apr-21	Chris Mazur	0.50	TDW collection agent, attend re: treatment of Atradius claim vis a vis collection agency.
22-Apr-21	Susan Rickards	0.50	Payments to vendors
22-Apr-21	Zack Fennema	1.80	Update payment plan and tracker with new payments and settlement agreements
23-Apr-21	Angelo Consoli	2.70	Discussions re: customer disputed accounts, collection agent, etc.; review and summary of disputed customer account, related bank details, etc. for submission to counsel for review; correspondence with Counsel re: various disputed customer accounts and responses from associated counsels;
23-Apr-21	Chris Mazur	0.20	attend re collection agency info
23-Apr-21	Nicole Ormond	0.10	correspondence to and from vendor re receipt of refund
23-Apr-21	Zack Fennema	0.40	Update payment tracker
26-Apr-21	Angelo Consoli	5.60	Compile update to Counsel and LS re: customer claims for discounts vis a vis company records and bank statements; correspondence with various customers re: disputes, review of claim submissions, settlement terms, etc.; prepare summary of settlement terms for preparation of agreement; call with Counsel and LS re: formal customer disputes, documentation found in records in support of Receiver's Claims, next steps, etc.; review Eagle banking records re: payments to customer counsel and updates to LS re: same; review and correspondence with staff re: compilation of DJ Customer listing and related information for collection agent; review correspondence from counsel re: customer information for Second Service; compile and submit Claims Dispute package to Claims Officer and follow up correspondence with customer re: same; correspondence with Counsel re: various customer accounts and customer request for payment details;
26-Apr-21	Chris Mazur	0.90	attend re: A/R-trans Rapid, Peace, attend re: consideration of second round of default judgments, call with IC re: Gigg, M & M.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2021**

Date	Name	Hours	Comments
26-Apr-21	Zack Fennema	1.40	Meeting to discuss customer account analysis; compile customer and update for company's email and addresses to Default Judgment enforcement;
27-Apr-21	Angelo Consoli	3.80	Call with Counsel and customer's lawyer re: dispute, proposed settlement; review and forward terms and Settlement Agreement; correspondence with customer, review and update to Settlement Agreement and submit same and payment instructions; review correspondence from customer counsel re: alleged improper withdrawals - review with staff re: supporting invoices from SIR and forward update to counsel; review and correspondence re: Claims Officer request; correspondence with customer, review claim re: bounced cheques and response;
27-Apr-21	Carla Casco	0.30	Banking Tasks
27-Apr-21	Chris Mazur	0.30	Attend to customer dispute;
27-Apr-21	Zack Fennema	1.80	Prepare Settlement Agreements and retrieve invoices in support of same;
27-Apr-21	Glenn Harper	0.20	Discussion with Angelo Consoli & Rick re: data recovery issue.
28-Apr-21	Angelo Consoli	2.80	Review and response re: customer lawyer correspondence; review customer account dispute, and account details; correspondence with Counsel re: customer settlement agreement for Judgment customers; correspondence with customer re: payment plan;
28-Apr-21	Chris Mazur	0.30	Attend re: Peace and other accounts, JBS settlement.
28-Apr-21	Susan Rickards	0.20	Payments to vendors
28-Apr-21	Zack Fennema	0.50	Update payment plan and tracker
28-Apr-21	Sherri Murphy	4.50	Review schedules for cost analysis;
29-Apr-21	Angelo Consoli	4.70	Correspondence with customers re: status of payments; call with Counsel to discuss Customer discount claims/disputes, DJ settlement forms, status of DJ's/garnishments, etc.; call with counsel and the Claims Officer regarding Customer Disputes; discussions re: customer accounts to be re-served; summaries re: customer account disputes and forward to Counsel; review and execute Customer signed Settlement Agreement; correspondence with customer counsel re: without prejudice Settlement Offer;
29-Apr-21	Chris Mazur	0.70	Call with IC re: various settlements. Attend re: Trans Rapid Cargo.
29-Apr-21	Glenn Harper	0.50	Weekly email acct management, QB invoice.
29-Apr-21	Peter Crawley	0.30	Discuss remaining outstanding accounts and collection efforts;
29-Apr-21	Zack Fennema	1.30	Update payment plan tracker for new signed agreements and payments
29-Apr-21	Sherri Murphy	0.20	Finalize schedules for cost analysis;
30-Apr-21	Angelo Consoli	2.80	Follow up with various customers re: payments, disputed items; review additional customer documentation re: LS/GT analysis and provide comments/discussion thereon;
30-Apr-21	Chris Mazur	0.20	Various emails on A/R.
30-Apr-21	Glenn Harper	0.10	Vendor A/P inquiry.
		<u>136.30</u>	

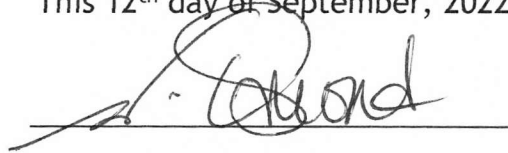
Attached is Exhibit "20"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jun-21	908593 ONTARIO LIMITED, et al	CINV0462171-T

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of May 1, 2021 to May 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	12.70	\$ 510.00	\$ 6,477.00
Vice President			
A. Consoli	72.30	425.00	30,727.50
M. Murray	0.20	425.00	85.00
P. Crawley	5.50	425.00	2,337.50
Manager			
A. Boettger	12.70	350.00	4,445.00
S. Burrowes	0.60	350.00	210.00
Staff			
C. Casco	3.50	150.00	525.00
G. Harper	4.90	250.00	1,225.00
N. Ormond	0.50	275.00	137.50
R. Bartolini	5.00	150.00	750.00
S. Rickards	6.10	150.00	915.00
Z. Fennema	20.30	250.00	5,075.00
	<u>144.30</u>		<u>\$ 52,909.50</u>
HST on BDO Fees			6,878.24
Total Fees			<u>\$ 59,787.74</u>
Total Invoice			<u><u>\$ 59,787.74</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2021**

Date	Name	Hours	Comments
2-May-21	Adam Boettger	2.00	Review & prepare journal entry of April 2021 EFS collections and April 2021 HST calculations
3-May-21	Adam Boettger	4.00	Discussions re: receipts from EFS customers and negotiated settlement agreements; Prepare journal entry of April 2021 EFS collections and April 2021 HST calculations; Discussion of bookkeeping and IT licenses utilized by the Company.
3-May-21	Angelo Consoli	3.20	Correspondence with various customers re: follow up on payments, disputes re: charges, Default Judgement, etc.; correspondence with counsel re: customer payments in absence of a settlement agreement; review Ministry of Finance correspondence re: information request on customer account and follow up with counsel re: same; correspondence with vendor's counsel re: supply agreement / services.
3-May-21	Carla Casco	0.50	Banking Tasks
3-May-21	Chris Mazur	0.20	Attend re: judgements, execution
3-May-21	Glenn Harper	0.50	Discussion re: Quickbooks related items;
3-May-21	Peter Crawley	1.50	Review of contact details on customer accounts.
3-May-21	Stephanie Burrowes	0.50	Transaction Detail.
3-May-21	Zack Fennema	0.50	Update payment and payment plan tracker
4-May-21	Angelo Consoli	4.50	Review and follow up with vendor re: claim statement; correspondence with customer counsel re: acceptance of settlement offer, review and forward Settlement Agreement; review and correspondence re: eagle travel account charges; correspondence with staff re: customer account follow up re: disputes and customer deposits; correspondence with customers re: Default Judgement, account dispute; follow up with customers re: account payment; call with Counsel re: review of customer account details vis a vis discount claims vs. documentation supporting payments and update analysis thereon; review and update to customer DJ list < \$50,000;
4-May-21	Carla Casco	0.50	Banking Tasks
4-May-21	Chris Mazur	0.50	Attend re A/R settlements, correspondence to collection agents,
4-May-21	Glenn Harper	0.50	Review and discuss vendor invoice
4-May-21	Peter Crawley	1.00	Review and discussions re: AR collections;
4-May-21	Zack Fennema	0.80	Review & Prepare Settlement Agreement Update payment tracker
5-May-21	Angelo Consoli	3.50	Correspondence with Libro re: info request; prepare summary of customer account dispute and updates to Counsel and LS re: review of customer account claims, discount payments, etc. ; correspondence with various customers re: payment / account settlement; review and update to Settlement Agreement, forward to customer counsel and execute same; review and response re: vendor statement; review and correspondence with counsel re: customers lawyers responses;
5-May-21	Carla Casco	0.70	Banking Tasks
5-May-21	Chris Mazur	0.20	Various e-mails re settlements, e-mail from collection agent

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2021

Date	Name	Hours	Comments
5-May-21	Glenn Harper	0.10	GoDaddy invoicing matter.
5-May-21	Zack Fennema	0.60	Review & Revise rate fee analysis for collections,
6-May-21	Adam Boettger	0.50	Discussions of HST accounts; Call with Sage Intact and its Counsel to discuss cancellation of cloud-based accounting system
6-May-21	Angelo Consoli	3.30	Discussions re: customer collections/settlement agreements and tracking; call with Sage Intact and its counsel re: status of agreement and proposed termination thereof; correspondence with Counsel re: responses to/from various customers/lawyers; review and update to Settlement Agreement and forward to Counsel; correspondence with customer counsel re: status of payment;
6-May-21	Angelo Consoli	0.20	Correspondence with CRA representative re: status of 261 tax filings;
6-May-21	Carla Casco	0.30	Banking Tasks
6-May-21	Chris Mazur	0.20	Attend re: Central trucking.
6-May-21	Glenn Harper	0.80	Correspondences with GoDaddy on upcoming renewal of domains and related costs. Weekly email management of accounts.
6-May-21	Peter Crawley	0.20	Call to Sona Group and send documents for collection.
7-May-21	Adam Boettger	1.00	Review & Update R&D to April 30, 2021
7-May-21	Angelo Consoli	2.80	Review supplier billing and follow up with vendor re: same; review correspondence re: customer dispute and follow up with counsel re: same; review correspondence from Counsel re: Atradius matter and response;
7-May-21	Chris Mazur	0.60	TDW resources on A/R, various file issues, attend re collection agency selection.
7-May-21	Stephanie Burrowes	0.10	Update transaction detail tracking.
7-May-21	Zack Fennema	0.60	Update payment plan and collection tracker .
9-May-21	Adam Boettger	1.00	Prepare HST calculations for April 2021
10-May-21	Adam Boettger	0.50	Prepare / draft 246(2) Interim Receiver's report
10-May-21	Angelo Consoli	4.80	Call with Counsel re: various customer account disputes, next steps, enforcement re: DJ customers, submission to Claims Officer, etc.; review and correspondence with various customers re: status of Settlement Agreements and/or payments; review draft Garnishment documents and correspondence with Counsel re: same; review correspondence re: customer follow up for confirmation of service, updates to DJ Motion #2 Customer Tracking;
10-May-21	Chris Mazur	1.30	E-mails from IC re: Atradius, call w IC re judgments collections, attend Re: Tasmia account.
10-May-21	Glenn Harper	0.10	Renewal-related items on vendor account.
10-May-21	Peter Crawley	1.00	Review AR collections and name searches
10-May-21	Zack Fennema	0.30	Update payment plan tracker
11-May-21	Adam Boettger	0.70	Updated R&D as at Apr 30, 2021;

Eagle Travel Plaza et al
Receiver's Time Charge Details
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Date	Name	Hours	Comments
11-May-21	Angelo Consoli	4.00	Discussions and correspondence re: access to SIR system, sage-intact termination, etc.; call with Counsel and LS re: Atradius, various customer disputed account details and related information; update summary of customer account and forward to LS; correspondence with various customers re: account disputes, status of account payments; review and updates to Counsel re: list of customer accounts for re-service;
11-May-21	Chris Mazur	0.40	Attend re collection agency proposal review, TDW collection agent,
11-May-21	Nicole Ormond	0.20	Payment to vendor
11-May-21	Peter Crawley	0.50	Call G.Singh at P&J and forward entire collection package.
11-May-21	Susan Rickards	0.30	Review Customer contracts
11-May-21	Zack Fennema	0.70	Update payment tracker and retrieve invoice from SIR website
12-May-21	Angelo Consoli	4.20	Correspondence with various customers re: status of payments, settlement agreement; correspondence with Counsel re: customer disputed accounts, prepare account summary and provide to Counsel; review additional documents from LS/GT and update summary to LS: correspondence with staff re: customer settlement discussions; review and updates to customer / guarantor service list;
12-May-21	Chris Mazur	0.30	Attend re: Central payment proposal, Peace transport.
12-May-21	Peter Crawley	0.50	Discuss R&G with AC and send counter offer.
12-May-21	Susan Rickards	1.00	Review and Update customer mailing list
13-May-21	Adam Boettger	0.50	File outstanding HST returns for Shell Sarnia
13-May-21	Angelo Consoli	5.20	Review documentation submitted by Collection Agent ("CA"); review and updates to Judgement customers to assign to CA; updates to charts re: Customer and Guarantor final Re-serve and discuss/update with Counsel; review and comments on Counsel's submission to Claims Officer; correspondence with customer counsel re: status of Settlement Agreement proposal and payment; review and compile response to Counsel re: customer dispute and response to the customer's lawyer;
13-May-21	Chris Mazur	0.50	Various e-mails on A/R, Peace transport.
13-May-21	Peter Crawley	0.50	Review response from R&G counsel; correspond with AC re same and respond to R&G.
13-May-21	Zack Fennema	0.60	Update payment plan tracker
14-May-21	Adam Boettger	0.30	Review files for contact information of EFS Customer guarantors
14-May-21	Angelo Consoli	3.80	Review & discuss customer re-serve details and next steps; call to review / discuss Collection Agent agreement and info requirements and compile guarantor related info; review correspondence from customer counsel and response to Counsel re: receiver's position; follow up with customer re: payment; execute and return settlement agreement; review and discuss documentation provided by disputed customer;
14-May-21	Chris Mazur	1.10	Review collections, call with resources re: collection agency, data/info.
14-May-21	Glenn Harper	0.50	Renewal of vendor account, weekly email management.

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2021

Date	Name	Hours	Comments
14-May-21	Peter Crawley	0.30	Review and discuss customer affidavit.
14-May-21	Zack Fennema	3.10	Complete amended customer statements.
17-May-21	Angelo Consoli	4.20	Review customer's counsel correspondence on dispute and update to Counsel re: same; review Eagle disbursement listings for payments to customer and related counsel; correspondence with various customers re: settlement payments; review and update Settlement Agreement and forward to customer counsel for review/execution; review correspondence from vendors re: status of accounts; compile collection plan process outline for collection agent; compilation of guarantor contact info; correspondence with counsel re: status of Judgement Orders and collection efforts;
17-May-21	Chris Mazur	1.50	Attend re: central trucking, BSD, Peace, prep and have call with collection agent, e-mails re A/R collections. Review cheques list/preference issue
17-May-21	Melanie Murray	0.20	Telephone call from former employee, Dipen Patel; telephone call/email to N Ormond re: hours worked.
17-May-21	Nicole Ormond	0.30	Review re: requested employee payroll information;
17-May-21	Zack Fennema	2.60	Update final amended customer statements. Check and cross reference addresses for guarantors.
18-May-21	Adam Boettger	1.50	Discussions on responding to former employees request for information; Draft and send response to former employees including Record of Employment;
18-May-21	Angelo Consoli	7.70	Call with Counsel re: various estate matters and next steps; review proposed response to customer counsel dispute and provide comments to Counsel re: same; review and updates to charts and related statements re: customers/guarantors to be re-served; review and correspondence with various customers and/or their counsel re: status of payment/settlement agreements; discussions re: customer deposits; follow up on request from the Bank re: Atradius policy information; correspondence re: 246(2) notice and related R&D; Discussions with collection agent re: portal set-up to transfer documentation; compile House Account info for collection agent; review and submit customer Settlement Agreement; correspondence re: request from former employee re payroll records;
18-May-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
18-May-21	Chris Mazur	2.30	E-mails from Atradius, CIBC query, house accounts, info for collection agency, review 246 notice/report, R & D & sign, prep for and have call with IC re pilot, vendor payments, BSD linehaul
18-May-21	Susan Rickards	1.00	Administrative tasks - Letter prep
18-May-21	Zack Fennema	0.50	Prepare Customer Settlement Agreement and related schedule..

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2021

Date	Name	Hours	Comments
19-May-21	Angelo Consoli	4.80	Compile and issue e-mail Re-serve notices to various customers; discussions to coordinate mail re-serve to various customers/guarantors; calls with customer re: service of Claim; review correspondence from Counsel re: customer dispute/settlement proposal; correspondence with supplier re: outstanding invoices; coordinate with staff to compile info for collection agent and follow up on outstanding customer accounts; correspondence with collection agent re: enquiry on customer contact details; follow up with various customers re: payments;
19-May-21	Carla Casco	0.50	Banking Tasks
19-May-21	Chris Mazur	0.30	Attend re collection agent info.
19-May-21	Rose Bartolini	5.00	Prepare documents for mailing.
19-May-21	Susan Rickards	3.00	Mailing to customers
19-May-21	Zack Fennema	1.60	Update payment plan and tracker with new settlement agreement and bank deposits; Amend additional statements for second service.
20-May-21	Angelo Consoli	4.00	Correspondence with Counsel re: customer account submitted to Claims Officer and proposed response; correspondence with Counsel re: Judgement documents, customer re-service re: legal names, proposed settlement terms with customer, etc.; follow up with various customers re: outstanding account payments; arrange to post Court Order to Receiver's site; correspondence with customer re: bankruptcy filing;
20-May-21	Chris Mazur	0.30	Attend to collection efforts, customer accounts;
20-May-21	Susan Rickards	0.60	Payment to vendors
21-May-21	Angelo Consoli	3.00	Discussion re: customer statements and account follow up and associated re-serve documentation for customer legal names; compile and submit various Amended Claims to customers; follow up with customers and counsel re: settlements, status of payments; review correspondence from customer counsel re: request for examination of Eagle principal; compile Judgement documents and submit to Collection Agent;
21-May-21	Zack Fennema	2.70	Amend and update settlement and claim statements
25-May-21	Chris Mazur	0.30	Attend re: Info to collection agency.
25-May-21	Susan Rickards	0.20	Mailing to customer
26-May-21	Adam Boettger	0.70	File HST returns for April 2021 for various entities; Draft May 2021 HST calculations for month-to-date collections; Provide deposit instructions for sale proceeds
26-May-21	Angelo Consoli	1.80	Review summary of customer deposits; correspondence with customer counsel re: status of payment/settlement agreement, review and execute agreement; follow up correspondence with various customers and/or their counsel re: status of payment; review vendor statement and call with vendor re: same; review correspondence from collection agent and discuss available information;

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2021

Date	Name	Hours	Comments
26-May-21	Chris Mazur	0.40	Attend re garnishments, Peace transport, attend re: CGC info.
26-May-21	Glenn Harper	0.50	Review portal issue with SIR.
26-May-21	Zack Fennema	1.20	Search SIR website for invoices Update payment plan and payment tracker
27-May-21	Angelo Consoli	1.60	Correspondence with Counsel re: call from DJ customer seeking to resolve account and review Eagle bank account and customer details; correspondence with counsel re: various customers disputed accounts, proposed responses to their lawyers; review and discussions re: collection agency requests and possible information available;
27-May-21	Chris Mazur	0.80	Attend re: BSD linehaul, collection agency requests, Peace;
27-May-21	Glenn Harper	1.30	Discussions and review with SIR re: blocked portal/server issue.
28-May-21	Angelo Consoli	2.40	Correspondence to / from various customers re: status of payments; correspondence with counsel re: customer's lawyer counter offer; review collection agent request and review/compile related customer information;
28-May-21	Chris Mazur	0.30	IC e-mail re Atradius, Dhillon clawback agreement, attend re: BSD Linehaul, CGC info requests
28-May-21	Glenn Harper	0.60	Email monitor/management of accts.
28-May-21	Zack Fennema	1.70	Review claim and invoices and upload to network
31-May-21	Angelo Consoli	3.30	Review and follow up with various customers re: status of payments; follow up with counsel re: various customer accounts - counter proposals, correspondence with their counsel's, etc.; review and follow up on collection agent queries; review correspondence re: DJ customers and compile information for counsel;
31-May-21	Chris Mazur	1.20	Attend re various A/R collections, CGC info requests, e-mail reporting re garnishments.
31-May-21	Zack Fennema	2.80	Review and source invoices from SIR for collection efforts and update payment plan tracker.
		<u>144.30</u>	

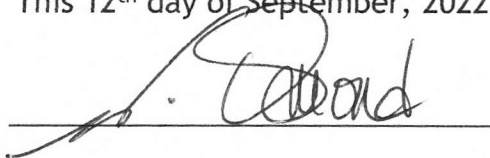
Attached is Exhibit "21"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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 www.bdo.ca

BDO Canada Limited
 25 Main Street West, Suite 805
 Hamilton ON L8P 1H1 Canada

BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jul-21	908593 ONTARIO LIMITED, et al	CINV0462171-U

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of June 21, 2021 to June 30, 2021:

	Hours	Rate		Fees
Senior Vice President				
C. Mazur	30.80	\$ 510.00	\$	15,708.00
Vice President				
A. Consoli	81.50	425.00		34,637.50
P. Crawley	1.90	425.00		807.50
Manager				
A. Boettger	21.90	350.00		7,665.00
R. Duwyn	0.20	350.00		70.00
S. Burrowes	1.20	350.00		420.00
Staff				
C. Casco	5.70	150.00		855.00
G. Harper	3.00	250.00		750.00
S. Murphy	0.50	150.00		75.00
S. Rickards	2.20	150.00		330.00
Z. Fennema	15.60	\$ 250.00	\$	3,900.00
	<u>164.50</u>		\$	<u>65,218.00</u>
HST on BDO Fees				8,478.34
Total Fees			\$	<u>73,696.34</u>
Total Invoice			\$	<u><u>73,696.34</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021

Date	Name	Hours	Comments
1-Jun-21	Adam Boettger	2.00	Review notes for correspondence with customers; Prepare journal entry of EFS collection activity for May 2021
1-Jun-21	Angelo Consoli	3.80	Correspondence with various customers re: status of payment; review and correspondence with Counsel re: contact from DJ customers' counsel's and proposed next steps; review and summary of customer account disputing outstanding balance/judgement and provide to collection agent; various discussions re: estate matters, customer discussions, etc.;
1-Jun-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.
1-Jun-21	Chris Mazur	1.30	Attend re: AH Gary, Deltaura, CGC info, Mann transport, tdw IC re: garnishments, Deltaura.
1-Jun-21	Glenn Harper	0.70	Email management; Correspondence with SIR Solutions on portal and server management.
1-Jun-21	Stephanie Burrowes	0.60	Transaction Detail.
1-Jun-21	Zack Fennema	0.80	Discuss and retrieve customer invoices for collection agency;
2-Jun-21	Adam Boettger	3.50	Prepare journal entry of EFS collection activity for May 2021; Prepare HST allocation of May 2021 collections; Updated R&D to May 31, 2021; Review Estimated Realization Schedule and draft updated report to May 31, 2021.
2-Jun-21	Angelo Consoli	2.70	Calls and correspondence with various customers re: settlement payments, disputes re: judgements, settlement proposals, etc.; review and correspondence with collection agent re: various DJ customer accounts, disputes, etc.; correspondence with counsel re: correspondence with customers re: account garnishments; correspondence re: SIR system access; review customer payments vis a vis settlement schedule;
2-Jun-21	Carla Casco	0.50	Banking Tasks
2-Jun-21	Chris Mazur	0.70	E-mail IC re: Pilot, attend re : Preston, Deltaura, call with CGC
2-Jun-21	Glenn Harper	0.50	Correspondence with SIR Solutions on portal access and remote connection items.
2-Jun-21	Sherri Murphy	0.20	Revisions to schedules for cost analysis;
2-Jun-21	Zack Fennema	0.50	Update invoice data requested for Mann Transport Update payment tracker
3-Jun-21	Adam Boettger	2.00	Discussion of update to Estimated Realizable Value calculations as at May 31, 2021; Update to Estimated Realization Schedule.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021

Date	Name	Hours	Comments
3-Jun-21	Angelo Consoli	4.00	Numerous calls and correspondence with counsel re: various DJ customers and related account garnishments and proposed responses to customers; calls and correspondence with various customers; review customer account disputes and related account payments in banking records; call with Counsel to discuss mediation, enforcement efforts, etc.; review and comment on proposed Settlement Agreement;
3-Jun-21	Carla Casco	0.60	Banking Tasks
3-Jun-21	Chris Mazur	1.70	Calls with IC and attend to Deltaura, Preston, email to/fr IC, attend re: NRV schedule, Call with IC re: Pilot and upcoming mediation.
3-Jun-21	Zack Fennema	0.80	Retrieve and review invoices for collection agent;
4-Jun-21	Angelo Consoli	4.50	Calls and correspondence with various customers re: payments, disputes, notice of judgement, etc.; various correspondence with Counsel re: customer disputes, garnishments, compile claim data for proposed responses, etc.; correspondence with the Bank re: accounts; correspondence with collection agent re: customer claims and review notices; review and approval of supplier invoices;
4-Jun-21	Chris Mazur	1.10	various emails to/fr counsel, re; Deltaura, Preston, CGC reporting, call w IC re; Deltaura, review email from Deltauro Counsel;
4-Jun-21	Robyn Duwyn	0.20	Call and email from customer re: invoice payment.
4-Jun-21	Zack Fennema	0.90	Retrieve invoices and claim statements for third party collections
7-Jun-21	Adam Boettger	3.50	Update Net Realization Analysis as at May 31, 2021;
7-Jun-21	Angelo Consoli	0.80	Call with Counsel to discuss various disputed customer accounts, garnishments, etc.; correspondence with customers re: disputes;
7-Jun-21	Carla Casco	0.50	Banking Tasks
7-Jun-21	Chris Mazur	0.60	E-mails from IC re: Deltaura, call with IC, tdw resources
7-Jun-21	Sherri Murphy	0.30	Further revisions to schedules for cost analysis;
8-Jun-21	Adam Boettger	0.40	File HST returns for May 2021; Finalize R&D updated to May 31, 2021;
8-Jun-21	Angelo Consoli	4.20	Various calls and correspondence with customers re disputes, enforcement, etc.; review and correspondence with Counsel re: customer disputed accounts; call with Counsel to discuss enforcement/garnishments, upcoming court proceeding; correspondence to the Bank re: estate funds;
8-Jun-21	Carla Casco	1.00	Review customer agreements/ contracts for account numbers and addresses.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021**

Date	Name	Hours	Comments
8-Jun-21	Chris Mazur	1.70	Attend re: GIC, emails re: Deltaura, & other A/R, review Deltauro information, call with IC to discuss.
8-Jun-21	Zack Fennema	0.70	Update settlement payment tracker and follow up re: across to SIR website;
9-Jun-21	Angelo Consoli	2.00	Call with Counsel re: customer dispute and garnishments, issues to consider and settlement discussions - forward customer agreements; correspondence with various customers; call with collection agent re: status of customer collection efforts, issues, House Accounts, etc.; review and comments to counsel re: proposed customer settlement and release;
9-Jun-21	Chris Mazur	1.40	Attend re Deltaura, emails to/fr IC, review CGC reporting, call with IC ,CGC;
9-Jun-21	Susan Rickards	0.20	Payment to vendors
9-Jun-21	Zack Fennema	1.30	Update payment tracker and plan Retrieve invoices and claim statements for collection agent;
10-Jun-21	Angelo Consoli	4.80	Discussions re: customer disputes, realization analysis and related schedules; various correspondence with Counsel re: customer disputes, enforcement proceedings, proposed responses to respective customers, etc.; review banking details re: customer claims; correspondence with Collection Agent re: various customer accounts; follow up with staff and various customers re: disputes, proposed settlement terms, status of payments, etc.;
10-Jun-21	Carla Casco	0.20	Banking Tasks
10-Jun-21	Chris Mazur	1.40	Attend re: customer disputes, collection agent, Estimated Realization Schedules.
10-Jun-21	Peter Crawley	0.50	Discuss outstanding accounts with AC; sent follow-up to IndoCanadian.
10-Jun-21	Susan Rickards	1.00	Review Eagle records for customer details;
10-Jun-21	Zack Fennema	0.70	Retrieve invoices and claim statements for collection agent;
11-Jun-21	Angelo Consoli	2.70	Numerous correspondence with Counsel re: customer disputes, enforcement, proposed settlement terms, etc.; calls and correspondence with various customers re: disputes, payments; correspondence with counsel re: Atradius matter;
11-Jun-21	Zack Fennema	0.40	Update and review settlement tracker.

**Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021**

Date	Name	Hours	Comments
14-Jun-21	Angelo Consoli	6.00	Review and approval of cheques; correspondence with various customers re: account payments; review Eagle records for customer CCA's and other documentation, summarize and forward to counsel; various correspondence with counsel re: customer disputes, settlement agreement terms, etc.; Estimated realization schedules/analysis, assumptions; correspondence with collection agent re: customer accounts; review files and provide info to counsel re: Atradius; review customer details re: payments, invoices, payments to customer principals, etc. and update to counsel re response to disputes;
14-Jun-21	Chris Mazur	1.20	Attend re : Deltaura customer settlements with CGC, attend re: NRV schedule.
14-Jun-21	Peter Crawley	0.30	Discussions and follow-up settlement offer to R&G's counsel for consideration.
14-Jun-21	Zack Fennema	1.50	Retrieve supporting documentation for Collections agent
15-Jun-21	Adam Boettger	0.30	Discuss and review Estimated Net Realization Schedule;
15-Jun-21	Angelo Consoli	5.20	Correspondence with various customers re: collection notices, fuel charges, discount claims, status of settlement payments, etc.; review and updates to Estimated Realizations, discussions re: analysis/assumptions and final revisions; review customer settlement offer, discuss with counsel and coordinate settlement agreement with staff; call with counsel re: customer disputes and proposed responses, customer settlement;
15-Jun-21	Carla Casco	0.50	Banking Tasks
15-Jun-21	Chris Mazur	1.90	Attend to Estimated Realization Schedule, and related report, customer disputes;
15-Jun-21	Susan Rickards	0.80	Payment to vendors
15-Jun-21	Zack Fennema	0.70	Discuss and prepare customer Settlement Agreement and Release.
16-Jun-21	Angelo Consoli	3.50	Review collection tracking and follow up with various customers re: status of payments; review and finalize customer Settlement Agreement and return to Counsel; review Pilot Brief re: mediation; review correspondence from customer Counsel re: disputed items and response re: invalid disputes, etc.;
16-Jun-21	Carla Casco	0.70	Banking Tasks
16-Jun-21	Chris Mazur	0.40	review Pilot mediation brief.
16-Jun-21	Glenn Harper	0.60	Review email mandeep@eagletravelplaza and related accounts.
16-Jun-21	Zack Fennema	1.00	Prepare Settlement Agreement and Release and related schedule. Review invoices as required;

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021

Date	Name	Hours	Comments
17-Jun-21	Adam Boettger	0.20	Review notes for customer correspondence
17-Jun-21	Angelo Consoli	3.30	Follow up correspondence with various customers and/or their counsel re: status of payments, settlement terms; review customer correspondence to collection agent and review files for response to disputes; review Pilot's counsel's brief and review claim schedules; correspondence with Counsel re: various customer disputes, etc.
17-Jun-21	Chris Mazur	1.80	Review Pilot agreements, schedules, case briefs, attend re: collection agency account issues.
17-Jun-21	Zack Fennema	1.70	Review and source customer invoices in support of claims;
18-Jun-21	Angelo Consoli	4.00	Review and responses to Counsel re: customer disputes, customer lawyers' responses re: default judgements, proposed responses, etc.; call with Counsel re: mediation considerations; correspondence with various customers re: payment status; review documentation from Collection Agent re: customer disputes, compare documents to Receiver and Eagle records and reply;
18-Jun-21	Chris Mazur	1.70	Prepare and call with IC re: Pilot, garnishments and vendor payments. and other matters, attend re: CGC issues, A/R, AH Gary.
18-Jun-21	Glenn Harper	0.50	Discussion with vendor re: charges on account.
18-Jun-21	Zack Fennema	0.60	Review customer account analysis and outstanding customer payments
21-Jun-21	Adam Boettger	0.80	Review draft R&D; Discussion regarding ROE provided by former employee with requested changes to document;
21-Jun-21	Angelo Consoli	4.20	Correspondence with Counsel re: Pilot Mediation, Pilot claim by entity and related invoices/documentation; summary of R&D by Entity and allocation of proceeds therein; review and updates to R&D and forward to counsel; correspondence with Claims Officer; correspondence with former employee re: ROE and discussions with staff re: former employee requests; correspondence with various customers re: claim, requirement to respond to collection agent;
21-Jun-21	Chris Mazur	0.80	Attend re; NRV and pilot, asset allocations
21-Jun-21	Zack Fennema	0.70	Review payment plan tracker and update as necessary
22-Jun-21	Adam Boettger	5.50	Review and update R&D by entity for updated collections, foreign exchange etc.;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021**

Date	Name	Hours	Comments
22-Jun-21	Angelo Consoli	4.80	Call with Counsel re: Pilot Mediation matter and related R&D materials; discussions with staff re: updates to R&D by entity, AR collection tracker, etc.; correspondence with various customers re: collection agent, settlement payments, etc.; review draft Atradius action materials and call with Counsel to discuss same; correspondence with Counsel re: customer dispute accounts, customers that have been contacted by collection agent, etc.;
22-Jun-21	Chris Mazur	2.60	Call with IC re: Atradius, Pilot Mediation, email re: Atradius, attend re: various collection agency issues, review Atradius notice of motion and affidavit.
22-Jun-21	Peter Crawley	0.10	Call from S. Samarrapuli re: R&G negotiations.
23-Jun-21	Angelo Consoli	2.50	Review and correspondence with counsel re: customer dispute and proposed response to their lawyer re: review of CCA, disputed items, etc.; correspondence with customer re: account; correspondence with Claims Officer re: customer contact; review documentation from GT re: Pilot payments;
23-Jun-21	Chris Mazur	0.90	Review affidavit and have sworn, attend re: North trans.
23-Jun-21	Zack Fennema	0.70	Source invoices; update payment plan tracker;
24-Jun-21	Adam Boettger	0.40	Assemble and send QST return for May 2021
24-Jun-21	Carla Casco	0.20	Banking Tasks
25-Jun-21	Angelo Consoli	5.20	Review Mediation briefs and provide comments to Counsel and call to discuss same; correspondence with counsel re: customer counsels' notices, disputes, proposed settlement terms, security registrations, etc.; correspondence with various customers and/or their counsels re: Claims, collection efforts, disputed items; review Eagle records re: same and responses; review and comment on Settlement Agreement;
25-Jun-21	Chris Mazur	2.30	Attend re Collection agency, telephone discussion with IC re: Pilot, review CIBC brief on Pilot, attend re: pre-filing account, emails to IC, review finalized Receiver's brief on Pilot matter.
25-Jun-21	Glenn Harper	0.10	Correspondence with unsecured creditor re: file status.
25-Jun-21	Peter Crawley	1.00	R&G receivable collection negotiations and settlement;
25-Jun-21	Susan Rickards	0.20	Payment to vendors
25-Jun-21	Zack Fennema	1.50	Prepare Settlement Agreement and related schedules; Update payment plan tracker;
28-Jun-21	Adam Boettger	0.30	Prepare employment letter for former employee

**Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021**

Date	Name	Hours	Comments
28-Jun-21	Angelo Consoli	4.80	Review settlement collection tracker and follow up with various customers re: status of outstanding payments; call with customer re: collection notice and account payment; correspondence with various customers re: Settlement terms; review and revisions to Settlement Agreement; review correspondence from former 908 employee re: WEPPA claim and discussions re: processing same; review correspondence from counsel re: contact with customer counsel and provide summary of account details;
28-Jun-21	Chris Mazur	0.80	E-mail and attend to Peace transport, various A/R issues.
28-Jun-21	Stephanie Burrowes	0.10	Update Weppa information for employee.
28-Jun-21	Zack Fennema	0.50	Review and update payment tracker
29-Jun-21	Angelo Consoli	4.50	Correspondence with various customers re: status of account payment, disputed items; update call with Collection Agent re: status of collection efforts; correspondence with counsel re: various customer disputed accounts, review documents provided by customer, update schedules re: account disputes and forward to counsel; call with counsel to discuss upcoming mediation agenda circulated by mediator; call with Counsel re: customer account dispute and proposed settlement terms, etc.;
29-Jun-21	Chris Mazur	3.10	Attend re: Peace accounts & offer, tdw IC. Status call with collection group, prep for Pilot mediation, call with IC, review priorities agreement with Peace.
29-Jun-21	Glenn Harper	0.50	Email account management; vendor A/P review;
29-Jun-21	Zack Fennema	0.60	Review invoices and confirm invoice totals; update payment plan/settlement agreement;
30-Jun-21	Adam Boettger	3.00	Prepare journal entries to record June 2021 EFS collections; Prepare allocation calculations of EFS collections in June 2021; Prepare HST calculations of EFS collections during June 2021
30-Jun-21	Angelo Consoli	4.00	Prepare for and attend Pilot Mediation matter; correspondence with various customers re: payment status, disputes; review account disputes analysis from Counsel and related documentation provided by customers counsel's, etc., and response to counsel re: proposed next steps; follow up with various customers re: status of payments;
30-Jun-21	Carla Casco	0.50	Banking Tasks
30-Jun-21	Chris Mazur	3.40	Prepare for mediation, call with IC, attend re: BSD linehaul, call with IC, attend re: AH Gary settlement.
30-Jun-21	Glenn Harper	0.10	A/P matter re: Vendor;
30-Jun-21	Stephanie Burrowes	0.50	Transaction detail.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2021

Date	Name	Hours	Comments
		164.50	

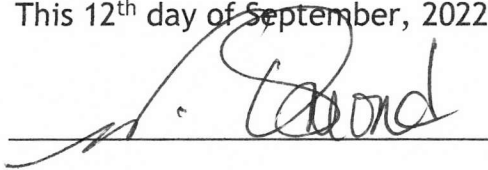
Attached is Exhibit "22"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
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BDO Canada Limited
25 Main Street West Suite 805
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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Aug-21	908593 ONTARIO LIMITED, et al	CINV0462171-V

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of July 1, 2021 to July 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.90	\$ 510.00	\$ 5,559.00
Vice President			
A. Consoli	59.30	425.00	25,202.50
P. Crawley	1.10	425.00	467.50
Manager			
A. Boettger	4.40	350.00	1,540.00
Staff			
C. Casco	14.40	150.00	2,160.00
G. Harper	3.40	250.00	850.00
N. Ormond	0.10	275.00	27.50
S. Rickards	0.30	150.00	45.00
W. Ge	0.30	275.00	82.50
Z. Fennema	18.00	250.00	4,500.00
	<u>112.20</u>		<u>\$ 40,434.00</u>
HST on BDO Fees			5,256.42
Total Fees			<u>\$ 45,690.42</u>

Page 2

Disbursements

Postage Fees	\$	9.98
HST on postage fees	\$	1.30
	\$	<u>11.28</u>

Total Invoice \$ 45,701.70

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2021**

Date	Name	Hours	Comments
5-Jul-21	Peter Crawley	0.50	Review proposed revisions to settlement agreement from R&G Counsel; correspond with A. Consoli and counsel re: same.
5-Jul-21	Zack Fennema	0.90	Update payment tracker and payment plan
6-Jul-21	Carla Casco	1.00	Set up payable, prepared cheq requisitions, receipt payments & other banking tasks.
6-Jul-21	Peter Crawley	0.20	Respond to R&G re: terms of Settlement Agreement.
6-Jul-21	Adam Boettger	0.50	Complete EFS collection journal entry for June 2021 (incl. HST allocation); Phone call with EFS customer re: dispute/claims process.
7-Jul-21	Peter Crawley	0.20	Review and sign revised Agreement re: R&G.
7-Jul-21	Carla Casco	0.50	Prepare deposit and banking reports.
7-Jul-21	Adam Boettger	0.10	Review and forward vendor collection notice;
7-Jul-21	Glenn Harper	0.50	Email account review.
7-Jul-21	Zack Fennema	0.70	Update payment tracker and plan with new payments.
8-Jul-21	Carla Casco	0.50	Banking tasks.
9-Jul-21	Wendy Ge	0.30	Call from Velocity Transport regarding AR balance, forward request to Angelo.
9-Jul-21	Adam Boettger	0.80	Prepare QST return and payment for June 2021
12-Jul-21	Carla Casco	1.50	Reconcile bank statements and print reports
12-Jul-21	Glenn Harper	0.50	Vendor discussion re: QuickBooks Online.
12-Jul-21	Angelo Consoli	5.80	Review and responses to various customers re: disputes, collection agent notices, settlement payments/terms, etc.; review and responses to Counsel re: customer disputes; correspondence with vendor re: supporting invoice; review collection tracking and follow up with various customers re: status of account;
12-Jul-21	Zack Fennema	1.20	Update payment plan and collection tracker new agreements and payments.
13-Jul-21	Carla Casco	0.30	Banking tasks.
13-Jul-21	Glenn Harper	0.70	Discussion with Intuit QuickBooks on access to data; discussions with GoDaddy domains; Creditor inquiry.
13-Jul-21	Angelo Consoli	4.50	Review customer correspondence provided by Collection Agent for follow up, and review customer account summaries and claims; review Counsel's update on customer disputes, review account details and response re: same; correspondence with various customers re: settlement payments, collection agent, etc.;
14-Jul-21	Angelo Consoli	5.00	Correspondence with various customers and/or their counsel re: customer disputes, review documentation provided, etc.; update status on various customer account disputes and call with Chris to discuss; call with Counsel to discuss customer disputes, settlement proposals, etc.; correspondence with creditor re: pre-receivership claim; review customer accounts re: claimed invoices paid;
14-Jul-21	Chris Mazur	0.60	Update call with Angelo re: customer accounts/disputes;
14-Jul-21	Zack Fennema	1.80	Retrieve invoices, review claim amounts for customer analysis, draft customer email, review, and send, call with Angelo;
15-Jul-21	Angelo Consoli	4.70	Correspondence to/from customers re: outstanding payments, disputes, collection agent efforts, etc.; review updates from counsel and responses re: next steps, disputed items and provide requested documentation; meeting with Chris to discuss customer disputes, settlement offers, collection agent accounts, etc.; follow up with counsel re: direction on accounts; discussions with staff re: customer credit agreements;
15-Jul-21	Carla Casco	3.00	Receipt payment, prepare deposit slip and review records for customer agreements;

**Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2021**

Date	Name	Hours	Comments
15-Jul-21	Chris Mazur	1.60	Status of M &M, Gigg, Velocity, AH Gary, garnishments, various-mails, correspondence with CGC.
15-Jul-21	Glenn Harper	0.50	Email monitoring.
15-Jul-21	Zack Fennema	1.10	Update payment plan tracker and collection tracker.
16-Jul-21	Glenn Harper	0.10	Correspondence from SIR regarding PDA for locations.
16-Jul-21	Chris Mazur	0.40	Review CGC collection report, attend re: Hanjra, Atradius status.
16-Jul-21	Carla Casco	2.00	Prepare spread sheet of additional customer agreements to be identified and search files and other banking tasks.
16-Jul-21	Angelo Consoli	4.50	Correspondence with Counsel re: various customer disputes, status of payments, review customer accounts and provide details re: same, etc.; review and execute settlement agreement; correspondence with various customers re: status of payments, terms re: settlement, etc.; review and update re: cheque from collection agent and related customer accounts; review supplier invoice; correspondence with staff re: customer agreements / payments; review and update listing re: disbursements and update to counsel;
19-Jul-21	Angelo Consoli	5.00	Correspondence with customers re: status of payments, settlement offers and disputes; review correspondence from Counsel re: customer disputes, review info provided and responses re: same; follow up with Counsel re: status of settlement offers; correspondence with Collection Agent re: customer settlement terms, reporting, etc.; response re: CRA requests on Eagle accounts; correspondence with staff re: follow up on customer payments;
19-Jul-21	Carla Casco	0.30	Banking tasks.
19-Jul-21	Adam Boettger	0.50	Discussion of information received from collection agency on customer receipts and discussion of recording information in Master AR Tracker and Ascend
19-Jul-21	Peter Crawley	0.20	Discuss Fast Freight nsf and email customer for replacement cheque.
19-Jul-21	Chris Mazur	0.50	Attend re: preference payments, Hanjra & Skyline A/R , Deltaura payment.
20-Jul-21	Carla Casco	0.50	Receipt payment, prepare deposit slips and other banking tasks.
20-Jul-21	Angelo Consoli	4.20	Call with Counsel to discuss various customer accounts, disputes, proposed settlements and potential garnishments, asset tracing; correspondence with various customers re: status of payments; review and summary of collection agent report; review customer correspondence to counsel re: settlement payments; review correspondence re: customer and collection agent settlement;
20-Jul-21	Chris Mazur	0.40	Attend re; Tasmia, Load solutions.
20-Jul-21	Adam Boettger	0.20	Draft and send employment letter to former 908 employee.
20-Jul-21	Zack Fennema	1.10	Resolve SIR issues, locate invoices;
21-Jul-21	Nicole Ormond	0.10	Supplier invoices, review and process;
21-Jul-21	Carla Casco	2.50	Search for CCA for eagle travel, scan and email;
21-Jul-21	Angelo Consoli	4.80	Call with Counsel re: Garnishment efforts, customer disputes, consideration of DJ motion, etc.; various correspondence with customers re: disputes, payments, etc.; review and approval of supplier payments; review and correspondence with staff and counsel re: customer CCA's, banking details, etc.; review and responses to counsel re: customer's lawyer claims, AR queries, etc.; call and correspondence with Collection Agent re: status of efforts, customer settlement offers, etc.; review customer claims and responses;

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2021

Date	Name	Hours	Comments
21-Jul-21	Chris Mazur	2.20	Review garnishments schedule from IC, tdw IC re: same, progress, call with collection agent to review progress, attend re: settlements, various A/R;
21-Jul-21	Zack Fennema	0.90	Retrieve claim statements and invoices for collection agent;
22-Jul-21	Chris Mazur	0.70	Attend re: skip tracing for various entities, AK transport;
22-Jul-21	Zack Fennema	1.50	Discuss and prepare customer account analysis for various accounts;
23-Jul-21	Adam Boettger	0.80	File HST returns for June 2021; Review first payment of EFS collections from collections agent and required reporting for journal entries and HST
23-Jul-21	Chris Mazur	0.40	Attend re: SBS exporters , various emails.
23-Jul-21	Zack Fennema	0.80	Update payment plan and collection tracker;
26-Jul-21	Angelo Consoli	3.70	Review customer correspondence submitted by Collection Agent, review accounts and documentation submitted, prepare account summaries and responses to Collection Agent; summary for Counsel re: Judgement Enforcements and supply info requested; review correspondence re: proposed Customer Settlement terms; correspondence with staff re: customer account analysis;
26-Jul-21	Adam Boettger	1.50	Prepare journal entry allocation for EFS collections made by collection agent.
26-Jul-21	Glenn Harper	0.50	Email monitoring on all accounts.
26-Jul-21	Glenn Harper	0.50	Calls with Vendor regarding invoicing discrepancy and reconciliation;
26-Jul-21	Zack Fennema	3.50	Provide summary of accounts. Compile CCA's, send ZIP. Retrieve fuel charges to support summary of accounts.
27-Jul-21	Angelo Consoli	4.20	Follow up with various customers re: payment status, settlement agreements; correspondence with Counsel re: status and next steps of customer negotiations, proposed settlement terms and counter proposals, etc.; review and approval of cheques; correspondence with staff re: payment plan tracking; call to discuss Customer agreement and update to Counsel re: comments on same;
27-Jul-21	Carla Casco	0.30	Print bank reports and prepare deposit slip.
27-Jul-21	Chris Mazur	0.80	Attend re: Velocity, Peace, review RBC/Peace draft agreement, attend re: garnishments/settlements.
27-Jul-21	Zack Fennema	1.10	Update payment plan and collection tracker.
28-Jul-21	Susan Rickards	0.30	Cheques Letters and courier - review for customer contracts.
28-Jul-21	Carla Casco	1.50	Search for CCA and other banking tasks.
28-Jul-21	Angelo Consoli	4.30	Review and responses to Collection Agent re: various customer account disputes, settlement considerations, CCA, etc.; correspondence with staff re: additional CCA's, guarantor listing in preparation for service; customer correspondence re: status of payments; summary and submission to Collection Agent re: additional customer accounts to pursue; correspondence with Counsel re: customer disputes, proposed settlement terms, etc.; execute and return Customer Agreements;
28-Jul-21	Chris Mazur	2.10	Finalize Peace agreement, attend re: Velocity, AH Gary, review agreements, review garnishment report from Counsel, tdw Counsel , emails, attend re: other accounts;
28-Jul-21	Zack Fennema	2.10	Update CCA Summary List and compile agreements;
29-Jul-21	Carla Casco	0.50	Banking tasks.

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2021

Date	Name	Hours	Comments
29-Jul-21	Angelo Consoli	4.80	Correspondence with customers re: AR collections, disputed items, review documentation provided and responses; correspondence with Counsel re: various customer account settlement matters, status of payments, etc.; prepare account summary and service info and forward to Counsel for response to customer; call with counsel re: customer account dispute; call with creditor re: outstanding invoice claim and e-mail response re: same; correspondence with staff re: tracking of customer payments;
29-Jul-21	Glenn Harper	0.10	A/P related matter on vendor account;
29-Jul-21	Chris Mazur	0.80	Attend re: Velocity, collection agents reporting, Roadish, Primetime, various emails.
29-Jul-21	Zack Fennema	0.70	Retrieve invoices for 3rd party collections. Inquire about customer payments;
30-Jul-21	Angelo Consoli	3.80	Ongoing communications with various customers re: disputes, claims re: payments, settlement terms and status of payments, review documentation and responses to customers; correspondence with counsel re: customer accounts; updates to Collection Agent re: customer accounts, disputes and proposed settlement offers; review supplier notice re: outstanding charges;
30-Jul-21	Chris Mazur	0.40	Attend re: CGC settlements, RSC
30-Jul-21	Zack Fennema	0.60	Retrieve invoices for CGC and update payment tracker.
		<u>112.20</u>	

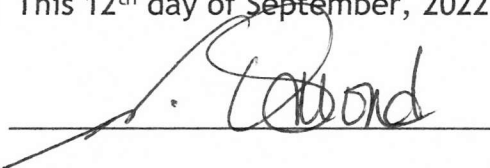
Attached is Exhibit "23"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.*



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 25 Main Street West, Suite 805
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BDO Canada Limited
 25 Main Street West Suite 805
 Hamilton ON
 L8K 1H1
 In its capacity as Court-Appointed Receiver of
 908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Sep-21	908593 ONTARIO LIMITED, et al	CINV0462171-W

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of August 1, 2021 to August 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	6.50	\$ 510.00	\$ 3,315.00
Vice President			
A. Consoli	65.80	425.00	27,965.00
P. Crawley	0.30	425.00	127.50
Manager			
A. Boettger	14.00	350.00	4,900.00
S. Burrowes	0.70	350.00	245.00
Staff			
C. Casco	13.40	150.00	2,010.00
G. Harper	2.20	250.00	550.00
N. Ormond	0.20	275.00	55.00
S. Rickards	5.40	150.00	810.00
Z. Fennema	28.50	250.00	7,125.00
	<u>137.00</u>		<u>\$ 47,102.50</u>
HST on BDO Fees			6,123.33
Total Fees			<u>\$ 53,225.83</u>
Total Invoice			<u><u>\$ 53,225.83</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1, 2021 to August 31, 2021

Date	Name	Hours	Comments
3-Aug-2021	Angelo Consoli	4.70	Follow up with various customers re: status of payments; correspondence with counsel for customer; telephone and e-mail correspondence with supplier re: account reconciliation; correspondence with Counsel re: various customer accounts, negotiations, settlement terms, etc.; prepare customer account analysis and forward to Counsel; review customer account detail and prepare summary for collection agent; review customer CCA's re: account/guarantor details;
3-Aug-2021	Carla Casco	1.00	Banking Tasks;
3-Aug-2021	Peter Crawley	0.20	Follow-up with FastKing on outstanding replacement cheque for NSF;
3-Aug-2021	Adam Boettger	3.80	Prepare journal entry for EFS Collections received in July 2021; Prepare HST calculations for EFS Collections in July 2021; respond to vendor comments on outstanding balance of the Receiver;
3-Aug-2021	Zack Fennema	1.50	Review outstanding items and complete CCA and CGC remittance review; Retrieve customer invoices in response to disputes. Update payment plan tracker;
4-Aug-2021	Carla Casco	0.80	Banking Tasks;
4-Aug-2021	Angelo Consoli	3.20	Review and approval of supplier payments; correspondence with staff re: customer collections; correspondence with Counsel re: customer garnishments, proposed settlement offers, etc.; correspondence with various customers re: disputed items, status of payments;
4-Aug-2021	Zack Fennema	1.60	Review and update CCA additional contact info;
5-Aug-2021	Susan Rickards	0.20	Payment to vendors;
5-Aug-2021	Angelo Consoli	3.80	Correspondence with Counsel re: follow up status of customer payments, various customer agreements, disputes, settlement proposals, etc.; review and execute Settlement Agreement; review and discussions re: customer/guarantor service;
5-Aug-2021	Glenn Harper	0.50	Email weekly monitoring;
5-Aug-2021	Zack Fennema	0.60	Update collections and payment plan tracker;
6-Aug-2021	Angelo Consoli	4.20	Review customer correspondence to collection agent, discuss account summaries with staff and prepare e-mail responses; correspondence with Counsel re: customer negotiations, garnishments, etc.; review and discussions re: customer/guarantor service;
6-Aug-2021	Zack Fennema	2.70	Customer account summary. Compile claim statements, CCA's etc. for customers;
9-Aug-2021	Angelo Consoli	2.50	Review and follow up on various customer correspondence to the collection agent, compile and submit responses; follow up with various customers re: outstanding payments; correspondence with customer counsel re: Settlement/payment; correspondence with A&B re: customer garnishment proposal;
9-Aug-2021	Chris Mazur	0.70	Attend re: Roadish,tdw resources, various e-mails on A/R;
9-Aug-2021	Zack Fennema	1.10	Review and update CCA Summary List;
10-Aug-2021	Angelo Consoli	3.80	Review and correspondence with customers re: disputed items, Claim v Settlement terms, status of payments, etc.; correspondence with counsel re: customer garnishment, settlement terms; discussions re: customer collections, CCA review and guarantor info;

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1, 2021 to August 31, 2021

Date	Name	Hours	Comments
10-Aug-2021	Carla Casco	1.00	Banking Tasks;
10-Aug-2021	Chris Mazur	0.10	Attend re: Sodh transport;
10-Aug-2021	Zack Fennema	1.80	Compile and submit CCA summary list with CCAs to collection agent;
11-Aug-2021	Angelo Consoli	4.00	Correspondence with Collection Agent re: customer disputes/settlement offers, review CCA and account info and response; calls and e-mail correspondence with vendor re: account statements, forward bankruptcy documents; correspondence with Counsel re: customer disputed accounts, garnishment recovery, etc.; prepare customer account summary for Counsel; review Counsel's letter to Atradius counsel;
11-Aug-2021	Carla Casco	0.50	Banking Tasks;
11-Aug-2021	Zack Fennema	3.20	Update payment tracker and payment plan tracker for settlements. Compile claim and settlement statements for planned August 16th service;
11-Aug-2021	Chris Mazur	0.20	Various emails re: collection agency;
12-Aug-2021	Carla Casco	0.50	Banking Tasks;
12-Aug-2021	Angelo Consoli	3.20	Correspondence with counsel re: various customer account disputes, proposed responses and review CCA / Guarantees; correspondence with vendor re: amended account statement; correspondence with collection agent;
12-Aug-2021	Zack Fennema	2.20	Update claim and settlement statements for August 16th service;
13-Aug-2021	Stephanie Burrowes	0.50	Transaction detail;
13-Aug-2021	Angelo Consoli	4.70	Correspondence with Counsel re: various customer accounts, Guarantors and related CCA's; review and updates to schedules for Guarantor service; follow up with customer re: status of account payment; review vendor notice and approve for payment; correspondence to Counsel re: service to Guarantor's counsel and compile related documents;
13-Aug-2021	Chris Mazur	0.30	Attend re: Peace, CGC settlements;
13-Aug-2021	Zack Fennema	2.80	Compile update for additional claim and settlement statements for August 16th service; Update payment plan and collection tracker; Review customer correspondence instructions and template;
15-Aug-2021	Adam Boettger	0.50	Review bank activity and prepare journal entry for EFS Collections in July 2021;
16-Aug-2021	Susan Rickards	3.00	Compiling and preparation of claims packages to be mailed to customers and guarantors;
16-Aug-2021	Carla Casco	0.50	Banking Tasks;
16-Aug-2021	Chris Mazur	0.50	Emails re: various A/R accounts, review CGC report, attend re: SBS exporters;
16-Aug-2021	Zack Fennema	1.80	Review customer information and supply to counsels;
17-Aug-2021	Susan Rickards	2.00	Finalize mailing to customers and mailing affidavit;
17-Aug-2021	Carla Casco	1.00	Banking Tasks;
17-Aug-2021	Nicole Ormond	0.20	Review and revise affidavit and attend to swearing;
17-Aug-2021	Chris Mazur	0.30	Attend re: Star transport, CGC payment, Preston Freight;
17-Aug-2021	Adam Boettger	0.50	Prepare HST calculations for Jul 2021; File HST returns for Jul 2021; Prepare QST return for Jul 2021;
17-Aug-2021	Zack Fennema	2.50	Retrieve statements and invoices as necessary for collection agent. Create summary of accounts as requested;
18-Aug-2021	Glenn Harper	0.20	Address billing issue/discrepancy with Google;

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1, 2021 to August 31, 2021

Date	Name	Hours	Comments
18-Aug-2021	Carla Casco	0.60	Banking Tasks;
18-Aug-2021	Chris Mazur	0.70	Attend re: Star transport, review IC letter to Atradius, attend re: Honeybee transport, Preston, Aero;
18-Aug-2021	Adam Boettger	0.20	Update journal entry to record EFS Collections for July 2021
18-Aug-2021	Zack Fennema	1.90	Create summary of accounts and for counsel. Update payment tracker;
19-Aug-2021	Susan Rickards	0.20	Payment to vendors;
19-Aug-2021	Adam Boettger	0.20	Revise journal entry to record EFS Collections for July 2021
19-Aug-2021	Chris Mazur	0.50	Various e-mails re: A/R, attend re: Himalya Express, CGC.
19-Aug-2021	Zack Fennema	2.10	Complete customer account analysis and provide summaries;
23-Aug-2021	Angelo Consoli	5.70	Review and correspondence with various customers re: settlement agreement terms, status of payments; review multiple correspondence from Counsel re: Customer disputes, proposed settlement terms, notices of motions; review and comments to counsel on same and provide supporting Claim and CCA documentation; correspondence with vendor re: status of payment;
23-Aug-2021	Chris Mazur	0.40	Review CGC reports, prep for call and have call with CGC;
23-Aug-2021	Glenn Harper	0.50	Weekly email monitor of all accounts;
24-Aug-2021	Carla Casco	0.50	Banking Tasks;
24-Aug-2021	Chris Mazur	0.70	Various e-mails on A/R, attend re: Peace, Preston, Himalya, True North;
24-Aug-2021	Angelo Consoli	5.20	Correspondence with Counsel re: various customer accounts, disputes, proposed settlements, etc.; correspondence with various customers re: garnishments, disputed claims; review customer dispute submitted to collection, compile documentation and response; correspondence to customer counsel re: dispute and proposed settlement; correspondence with staff re: compilation of customer account detail schedules;
24-Aug-2021	Zack Fennema	2.70	Update customer account analysis schedule. Updates Master Default Judgement list;
25-Aug-2021	Stephanie Burrowes	0.20	Discussion regarding customer Non-Stop Fast Freight and reviewed correspondence with Non-Stop regarding outstanding AR;
25-Aug-2021	Angelo Consoli	3.50	Prepare agenda and attend call with Counsel to discuss various estate matters relating to Collection Plan Order, Garnishments, Customer disputes and settlement discussions, Court proceedings and reporting, etc.; review and responses to Counsel re: various customer accounts; correspondence with various customers re: disputes, settlement terms; review Claims Officer's decisions rendered re: Customer disputes; review and response to Collection Agent re: customer correspondence and update to Counsel re: same;
25-Aug-2021	Carla Casco	2.00	Review customer agreements/ contracts for account numbers and addresses. Banking tasks;
25-Aug-2021	Chris Mazur	1.40	Prepare for and have call with IC to review several O/S items on file;
26-Aug-2021	Carla Casco	2.00	Review customer agreements/ contracts for account numbers and addresses. Banking Tasks;
26-Aug-2021	Peter Crawley	0.10	Call from Shall Logistics requesting settlement; update A. Consoli.

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1, 2021 to August 31, 2021

Date	Name	Hours	Comments
26-Aug-2021	Angelo Consoli	3.80	Review various customer disputes, compile responses; correspondence with counsel re: customer disputes, proposed response, extension re: customer negotiation terms, etc.; review notification from counsel to various customers, prepare summary of associated customer claims and update to Counsel; review update on Atradius matter and response to Counsel; review customer payment details and follow up request re: additional payment information; review terms of Settlement Agreement and provide comments to counsel thereon;
26-Aug-2021	Chris Mazur	0.20	Attend re: Preston freight;
27-Aug-2021	Carla Casco	0.50	Banking Tasks;
27-Aug-2021	Angelo Consoli	4.30	Correspondence with various Eagle customers re: Judgements, disputes, review accounts and compile responses; review draft correspondence from counsel re: customer disputes; review customers draft Motion material, review customer account details, and compile response and related schedules; Discussions with Glenn re: review of Eagle records re: customer invoices;
27-Aug-2021	Chris Mazur	0.20	Attend re: Atradius letter;
27-Aug-2021	Glenn Harper	1.00	Search of email accounts, cloud storage accounts and related discussion with Angelo Consoli re: fuel charge reports;
30-Aug-2021	Angelo Consoli	4.70	Correspondence with various customers re: disputed items, Judgement, settlement terms, etc.; review and execute customer Settlement Agreement; review correspondence from Counsel re: customer disputes, review accounts and documentation provided, and compile responses to counsel re: same; review CRA correspondence and discussions with staff re: responses; review and approval of supplier invoices; correspondence with Collection Agent re: customer disputes and a settlement proposal;
30-Aug-2021	Adam Boettger	7.50	Discussion with A. Consoli regarding CRA notice re: income tax and HST returns; Prepare allocation of EFS Collections received from collection agent for July 2021; Prepare R&D as at July 31, 2021; Review August 2021 EFS collections in tracking document and vouch to settlement agreements, as necessary;
30-Aug-2021	Chris Mazur	0.30	Attend re: various AR, emails;
31-Aug-2021	Carla Casco	2.50	Review customer agreements/contracts for account numbers and addresses. Banking Tasks;
31-Aug-2021	Adam Boettger	1.30	File outstanding HST returns of 261; Update EFS Collection Tracking Summary for amounts paid by instalments; Discussion with A. Consoli regarding fuel transaction reports; Prepare allocation of EFS Collection entries for August 2021;
31-Aug-2021	Angelo Consoli	4.50	Call and email correspondence with counsel re: various customer account disputes, garnishments, settlement proposals and related terms, compile account summaries and service documents and forward to counsel; correspondence with various customers re: status of account payments; draft update report; review and approval of supplier invoice; correspondence with IT vendor re: transaction reports; discussion with staff re: CRA reporting document, compile same and submit; correspondence with staff re: receipts and disbursements and collection tracking documents;

137.00

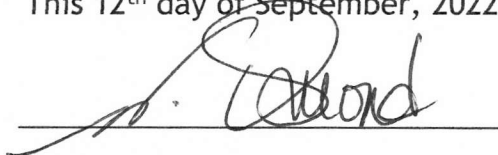
Attached is Exhibit "24"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
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L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Oct-21	908593 ONTARIO LIMITED, et al	CINV0462171-X

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of September 1, 2021 to September 30, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	16.30	\$ 510.00	\$ 8,313.00
Vice President			
A. Consoli	84.70	425.00	35,997.50
P. Crawley	0.20	425.00	85.00
Manager			
A. Boettger	8.80	350.00	3,080.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	6.70	150.00	1,005.00
G. Harper	2.80	250.00	700.00
R. Bartolini	0.10	150.00	15.00
S. Murphy	0.30	150.00	45.00
Z. Fennema	12.50	250.00	3,125.00
	<u>132.90</u>		<u>\$ 52,540.50</u>
HST on BDO Fees			6,830.27
Total Fees			<u>\$ 59,370.77</u>
Total Invoice			<u><u>\$ 59,370.77</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2021

Date	Name	Hours	Comments
1-Sep-21	Carla Casco	1.50	receipt payments, prepared deposit slip & other banking tasks.
1-Sep-21	Adam Boettger	2.30	Prepare EFS collection allocations for August 2021; Prepare journal entry calculations; Prepare HST allocation calculations for EFS Collections in August 2021.
1-Sep-21	Angelo Consoli	6.50	review status of customer disputes / garnishments submitted by counsel for various customers; correspondence with various customers re: disputes, proposed terms of settlement, etc.; prepare and submit Settlement Agreement; review customer counsel response to judgement, review files, invoicing, payments, reversals, etc. and compile response to counsel; draft update to the Bank re: AR collection process, Atradius and other estate matters; review and approval of supplier payments; follow up with various customers re: status of settlement payments; correspondence with counsel re: customer disputes and settlement agreement and responses to same;
2-Sep-21	Carla Casco	0.50	Printed banking reports & other banking tasks.
2-Sep-21	Stephanie Burrowes	0.50	Transaction detail.
2-Sep-21	Adam Boettger	0.70	Update HST calculations for August 2021.
2-Sep-21	Angelo Consoli	0.80	correspondence with counsel re: disputed customer accounts, follow up on customer settlement term payments; correspondence with Collection Agent re: customer account; call with customer re: Judgement, disputes and request for documentation in support of same; correspondence with customer re: settlement agreement;
3-Sep-21	Angelo Consoli	2.70	correspondence with collection agent re: customer account; correspondence with various customers re: status of payments, disputed items; review and updates to schedules for Court motion;
7-Sep-21	Rose Bartolini	0.10	faxed Confirmation of Employee Identification information.
7-Sep-21	Zack Fennema	1.60	Retrieve customer invoices requested and update Master Default Judgement listing. Compiling information for Notice of Garnishment.
7-Sep-21	Angelo Consoli	4.70	correspondence/calls with various customers re: disputes, garnishments (review bank statements provided re: same), status of payments; correspondence with counsel re: customer account disputes / garnishments; correspondence with collection agent; staff communication re: reporting schedules, CRA notices, customer request re: PPSA registration, etc.; prepare and submit Settlement Agreement to a customer;
7-Sep-21	Adam Boettger	1.00	Completion of QST return for Aug 2021; Review and complete CRA requests for information; Discussion with A. Consoli of EFS Customer email regarding removal of PPSA

**Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2021**

Date	Name	Hours	Comments
7-Sep-21	Chris Mazur	0.60	various e-mails re: A/R, attend re: lload
8-Sep-21	Carla Casco	1.00	Receipt payments, set up payable, prepared cheq requisitions and other banking tasks.
8-Sep-21	Peter Crawley	0.20	Call from Trail Trac; discuss with A. Consoli.
8-Sep-21	Angelo Consoli	5.30	calls and correspondence with customers and/or their counsels re: disputes, settlement terms, garnishments, etc.; call with Counsel re: file status on various customer accounts, garnishment efforts, settlement offers, Court motion, etc.; review draft court schedules; follow up with staff re: nsf customer cheque, customer deposits; call with Chris re: customer PPSA registration, proposed settlement, etc. Call re: Trail Trac;
8-Sep-21	Chris Mazur	1.70	Emails to/fr CIBC, attend re: report to CIBC, call with IC to review various A/R accounts, attend re: lload. Various emails.
8-Sep-21	Zack Fennema	1.40	Update Master Default Judgement list for settlements, garnishments etc.;
9-Sep-21	Carla Casco	0.50	prepare deposit slip, set up payable and prepare cheque.
9-Sep-21	Angelo Consoli	3.30	correspondence with Counsel re: customer disputed accounts, proposed responses and settlement terms; call to discuss bank update; discussions with staff re: customer volume report analysis; correspondence with various customers re: disputed charges, garnishment, settlement proposal, status of account payment; follow up with counsel re: NSF customer payment; review and approval of supplier invoice;
9-Sep-21	Adam Boettger	0.50	Prepare R&D as at Aug 31, 2021
9-Sep-21	Chris Mazur	1.60	Correspondence with Counsel re: customer disputes, settlements, update to the Bank;
10-Sep-21	Adam Boettger	3.00	Prepare estimated realization analysis as at Aug 31, 2021, including updating support schedules.
10-Sep-21	Angelo Consoli	4.50	correspondence with various customers re: disputes, request for proof of payments, proposed payment terms, etc.; correspondence with Counsel re: disputed accounts, garnishments, proposed counter offers, settlement terms, etc.; follow up with customers re: status of payment; review and analysis of customer account and compile same for counsel;
10-Sep-21	Chris Mazur	0.60	various e-mails re; A/R, attend re: Montana, Gigg, Trailtrac
10-Sep-21	Zack Fennema	3.10	Complete details customer transaction reports; Retrieve invoices; Update payment plan tracker
13-Sep-21	Carla Casco	0.50	Receipt payments, and other banking tasks.
13-Sep-21	Angelo Consoli	4.00	call with counsel and the Claims Officer re: DJ Motion #2, Disputed Claims review, etc.; correspondence with Counsel re: responses to customer disputes, settlement proposals, account analysis; calls and e-mail correspondence with various customers re: unpaid invoices, disputed charges, settlement proposals, etc.; correspondence with Collection Agent re: customer settlement payment;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2021

Date	Name	Hours	Comments
13-Sep-21	Chris Mazur	0.80	call with IC re: claims officer proceedings, attend re: service issue, Montana, ESR, stay force.
13-Sep-21	Zack Fennema	1.30	Prepare customer transaction detail reports;
14-Sep-21	Carla Casco	0.50	prepare deposit slip and other banking tasks.
14-Sep-21	Angelo Consoli	3.80	various correspondence with customers re: disputes, request for documentation to support invoice payments, settlement terms, payment status, etc.; review Asset Tracing Reports and updates to Counsel re: additional garnishments to be processed; correspondence with Counsel re: customer counsel settlement terms, garnishments, follow up on customer bounced cheques, etc.;
14-Sep-21	Chris Mazur	0.40	attend Skyline, Wawa Transport, JC Forwarding.
15-Sep-21	Chris Mazur	0.40	attend re: Various A/R accounts, Aero fleet, Montana
15-Sep-21	Angelo Consoli	6.50	call and correspondence with Counsel re: additional garnishments, DJ Motion #2 considerations, fuel consumption reports, customer disputes and proposed responses, etc.; review and update to DJ Motion #2 schedules; correspondence with various customers re: account disputes, status of garnishments, etc.;
15-Sep-21	Carla Casco	0.50	Prepare deposit slips and other banking tasks.
15-Sep-21	Glenn Harper	0.50	Review email correspondence.
15-Sep-21	Zack Fennema	0.80	Update customer detailed transaction reports, Update payment plan tracker.
16-Sep-21	Chris Mazur	0.50	attend re: various e-mails, A/R accounts
16-Sep-21	Glenn Harper	0.20	Inquiry from unsecured creditor.
17-Sep-21	Carla Casco	0.20	Update bank reports.
17-Sep-21	Angelo Consoli	1.20	review and responses to Collection Agent re: customer claims / disputes; correspondence with counsel re: disputed customer accounts, proposed responses, etc.; correspondence with various customers re: status of account payment, and updates to staff re:
17-Sep-21	Chris Mazur	0.60	attend re: Guarantor actions, Skyline, CGC report
20-Sep-21	Carla Casco	0.50	various banking tasks.
20-Sep-21	Angelo Consoli	4.80	correspondence with counsel re: status of disputes with various customer accounts, etc.; correspondence with various customers re: account status/disputes; review and correspondence with Counsel re: proposed settlement terms; review customer correspondence to CGC; review CGC customer collection reporting; review collection and AR Reporting charts, updates to Estimated Realization analysis and related schedules;
20-Sep-21	Adam Boettger	0.30	Update EFS collection journal entry for August 2021.
20-Sep-21	Glenn Harper	0.50	Revie email correspondence.
20-Sep-21	Chris Mazur	0.50	Attend to customer disputes, proposal settlement terms, etc.;
21-Sep-21	Carla Casco	0.70	Receipt payments, prepared deposit slips
21-Sep-21	Angelo Consoli	3.70	follow up calls/e-mails with customers and/or their counsels re: status of payments; correspondence/calls with Counsel re: customer disputes, settlement proposals, prepare account summary and

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2021

Date	Name	Hours	Comments
21-Sep-21	Chris Mazur	1.30	attend re: CGC, garnishments, estimated realization schedule, Skyline, AH Gary, review CGC reporting.
21-Sep-21	Zack Fennema	0.70	Update payment plan and tracker.
22-Sep-21	Adam Boettger	1.00	Prepare journal entry breakdown of amounts received from collection agent in September 2021.
22-Sep-21	Angelo Consoli	6.00	call with Collection Agent re: update on reporting, status of collection efforts, proposed additional steps / garnishments and request for cost estimates; correspondence with Counsel re: various customer account disputes, garnishments, settlement offers and proposed responses, etc.; review and provide analysis and service documents re: customer disputed accounts; correspondence with various customers re: disputes, status of payments; call with customer counsel re: status of settlement payment; update Realization analysis, notes and related schedules;
22-Sep-21	Chris Mazur	1.60	prep for and attend CGC update call, attend re: Montana, work on NRV schedule, various emails on A/R.
23-Sep-21	Angelo Consoli	5.30	review and revisions to Estimated Realization analysis and correspondence with Chris to discuss assumptions, analysis, etc.; correspondence with Counsel re: review and responses to customer disputes, settlement offers; correspondence with various customers re: garnished funds, disputes, etc.; review correspondence re: preference letter;
23-Sep-21	Sherri Murphy	0.30	file review, email fr/to AC re: billing.
23-Sep-21	Chris Mazur	2.10	Review and discussions re: NRV schedule, various emails on A/R, attend re: Gulf Line.
23-Sep-21	Zack Fennema	0.70	Update payment and plan tracker.
24-Sep-21	Angelo Consoli	3.80	call with counsel to discuss status/next steps on various customer accounts, garnishment/sheriff proceedings, court motion, etc.; correspondence with customers re: account payment; review asset tracing reports; compile summary and analysis of clients represented by R. Grewal and forward to counsel; correspondence with staff re: customer listing for non-Ontario customers; review correspondence from Collection Agent re: customer dispute and response;
24-Sep-21	Chris Mazur	2.10	call with IC to review various file matters going forward, review and discuss NRV schedule, finalize and submit to CIBC.
24-Sep-21	Zack Fennema	1.10	Retrieve and compile list for companies outside of Ontario in Master Default Judgement list.
27-Sep-21	Angelo Consoli	4.80	review and comments to Counsel on Receiver's Affidavit re: customer service for DJ Motion #2; updates to related schedules; review correspondence from customer counsel and update to receiver's counsel re: dispute; call with counsel re: Affidavit, Court Report, etc.; review and comments to counsel re: proposed letters to customers that filed formal disputes; follow up with customer re: status of payment; prepare and forward Settlement Agreement to customer;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2021

Date	Name	Hours	Comments
27-Sep-21	Chris Mazur	0.40	attend re: court motion, materials, affidavit.
28-Sep-21	Chris Mazur	0.30	attend re: Gigg and M & M, affidavit.
28-Sep-21	Glenn Harper	1.00	Address and resolve access issue through SIR customer portal.
28-Sep-21	Angelo Consoli	3.70	follow up correspondence with various customers re: status of outstanding payments; review asset tracing reports; various correspondence with Counsel re: customer accounts, disputes, settlement offers and proposed responses; correspondence re: Claims Officer requests and review related schedules, etc.; Responses to Claims Officer; call with Counsel re: Affidavit; review revised draft letters to counsels for Formal Disputed accounts; correspondence re: customer payment and related PPSA discharge;
29-Sep-21	Zack Fennema	1.10	Retrieve invoices; Compile CCA's; Update payment tracker.
29-Sep-21	Carla Casco	0.30	Receipt payments, & prepared deposit slips
29-Sep-21	Angelo Consoli	5.00	correspondence with Claims Officer re customer/guarantor CCA's, court report schedules, etc.; correspondence with counsel re: various customer accounts, garnishments, responses to customers, etc.; correspondence with various customers re: status of account payment, garnishments, etc.; correspondence with Collection Agent re: customer accounts, settlements, etc.; review and compare settlement list vs. DJ Motion #2; correspondence with staff re: customer SIR invoices, compiling customer CCA's, etc.; review notice from customer's lawyer, review account details and compile response;
29-Sep-21	Glenn Harper	0.50	Review email correspondence.
29-Sep-21	Glenn Harper	0.10	A/P related matter to vendor.
29-Sep-21	Chris Mazur	0.50	report from claims officer, attend re: Trail Trac, Transway, CGC reporting.
30-Sep-21	Angelo Consoli	4.30	correspondence with Counsel re: customer accounts, disputes, Affidavit schedules, garnishments, responses to customer lawyers, etc.; correspondence with the Claims Officer; Updates to court report and Affidavit schedules and forward to Counsel and the Claims Officer; review correspondence from Collection Agent, review customer account and response; review proposed Settlement Agreement language from customer lawyer;
30-Sep-21	Chris Mazur	0.30	attend re: Gulf lines, e-mails
30-Sep-21	Zack Fennema	0.70	Follow-up on customer dispute. Complete customer account summary analysis.
		<u>132.90</u>	

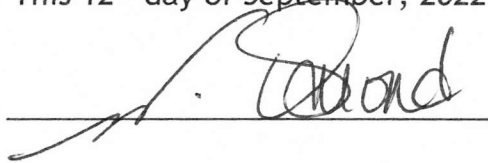
Attached is Exhibit "25"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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25 Main Street West, Suite 805
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BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Nov-21	908593 ONTARIO LIMITED, et al	CINV0462171-Y

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of October 1, 2021 to October 31, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	16.90	\$ 510.00	\$ 8,619.00
Vice President			
A. Consoli	60.80	425.00	25,840.00
Manager			
A. Boettger	16.00	350.00	5,600.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	5.30	150.00	795.00
G. Harper	2.30	250.00	575.00
R. Bartolini	2.00	150.00	300.00
S. Rickards	0.10	150.00	15.00
T. Montesano	0.70	150.00	105.00
Z. Fennema	17.50	250.00	4,375.00
	<u>122.10</u>		\$ 46,399.00
HST on BDO Fees			6,031.87
Total Fees			\$ 52,430.87
Total Invoice			<u><u>\$ 52,430.87</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2021 to October 31, 2021

Date	Name	Hours	Comments
1-Oct-2021	Carla Casco	0.60	Banking tasks
1-Oct-2021	Angelo Consoli	3.80	Correspondence with Counsel re: revisions to Affidavit, schedules, court materials, etc.; attend to updates of same and swearing affidavit; correspondence with various customers re: status of payment, disputes;
1-Oct-2021	Chris Mazur	0.30	Various e-mails re: A/R
1-Oct-2021	Zack Fennema	0.80	Update payment plan and payment tracker
4-Oct-2021	Angelo Consoli	5.30	Review Claims Officer's Report; review and updates to Receiver's Eleventh Report and correspondence with Counsel re: same; discussions re: customer deposits; correspondence with Counsel re: notification of garnishments; review and discussions re: updated Estimated Realization Analysis;
4-Oct-2021	Glenn Harper	0.50	E-mail monitor of Eagle accounts.
4-Oct-2021	Chris Mazur	1.80	Review and update SBS, attend re: draft NRV schedule, review draft report to court, e-mails to IC re report to court, finalize and sign.
4-Oct-2021	Zack Fennema	1.10	Discussions regarding DJ Motion assignment schedules. Compile data as necessary.
4-Oct-2021	Glenn Harper	0.10	Attend re: Google G-Suite invoice matter.
5-Oct-2021	Carla Casco	1.00	Banking tasks
5-Oct-2021	Stephanie Burrowes	0.50	Transaction detail.
5-Oct-2021	Chris Mazur	0.30	Attend re: emails, customer disputes etc.
6-Oct-2021	Angelo Consoli	1.40	correspondence with Counsel re: various customer disputes, garnishments, account payments;
6-Oct-2021	Chris Mazur	0.20	Call re: estimated realization analysis and related assumptions
7-Oct-2021	Angelo Consoli	4.20	Update Estimated Realization analysis and prepare update to the Bank; call to discuss same; attend Motion for the Second Default Judgement Order; coordinate posting of Motion and related Court Orders to Receiver's site; review and correspondence with Counsel re: customer disputes, settlement offers; correspondence with Collection Agent re: customer settlement offers and prepare customer account summaries;
7-Oct-2021	Chris Mazur	1.90	Prep for and attend court, TDW IC, review and discuss revised scenario NRV schedule.
7-Oct-2021	Zack Fennema	1.10	Update payment plan and collection trackers
8-Oct-2021	Angelo Consoli	2.00	Call to discuss Bank update; final revisions and submit update; correspondence with Counsel re: customer settlement offer and related response, payment status on customer accounts, etc.; review correspondence from Counsel re: proposed partial repayment of Receiver's Borrowings;
10-Oct-2021	Adam Boettger	3.50	Prepare journal entry allocation for EFS collections in September 2021
12-Oct-2021	Glenn Harper	0.20	Correspondences with GoDaddy regarding server migration.
12-Oct-2021	Glenn Harper	0.50	Email monitoring on all Eagle accounts.
12-Oct-2021	Susan Rickards	0.10	Payment to vendor

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2021 to October 31, 2021

Date	Name	Hours	Comments
12-Oct-2021	Angelo Consoli	3.80	Correspondence with various customers and/or their counsel re: status of payments, proposed settlement terms, etc.; correspondence with Counsel re: customer garnishments, review and comment on settlement agreement, etc.; discussions with staff re: updating R&D and 246(2) report; follow up with staff re: customer collections;
12-Oct-2021	Chris Mazur	0.70	Review Court endorsement, attend re: CIBC e-mail & distribution-mails on various A/R matters.
12-Oct-2021	Adam Boettger	1.00	Prepare updated R&D as at September 30, 2021
13-Oct-2021	Angelo Consoli	4.50	Review and correspondence with customers re: settlement terms, status of payments; review customer account analysis and response to Collection agent re: various customer settlement proposals; correspondence with Counsel re: follow up on disputed customer accounts; correspondence with customer counsel re: settlement terms, prepare and send settlement agreement; review customer Asset Tracing Reports, and provide update to Counsel re: considerations and next steps;
13-Oct-2021	Chris Mazur	0.30	Attend re: Gigg and M & M
13-Oct-2021	Adam Boettger	0.50	Prepare updated R&D as at September 30, 2021; Prepare 246(2) Receiver's Interim Report for the period ended September 30, 2021
14-Oct-2021	Carla Casco	0.50	Banking tasks
14-Oct-2021	Tony Montesano	0.70	Discussion's with Lisandra from Consolidated Recovery Systems regarding Telus charges
14-Oct-2021	Adam Boettger	0.20	Review notes for communications with EFS customer
14-Oct-2021	Chris Mazur	0.20	Review file re: customer settlements;
14-Oct-2021	Zack Fennema	0.60	Update payment plan and collection tracker with new deposits
15-Oct-2021	Angelo Consoli	4.30	Review customer account analysis and prepare/submit settlement proposals to collection agent; correspondence with counsel re: customer settlement proposals; review, execute and return Customer Settlement Agreement; correspondence re: customer deposits; correspondence to counsel re: service of customer claim, submission of claims to Claims Officer, etc.;
15-Oct-2021	Adam Boettger	0.50	Update R&D as at September 30, 2021
15-Oct-2021	Chris Mazur	0.80	Review and discussion re: Customer Account Analysis; Various emails;
18-Oct-2021	Angelo Consoli	6.00	Review and updates to 246(2) report and compile draft for review; call to discuss Atradius matter; follow up with various customers re: status of outstanding payments; correspondence with Counsel re: various customer account disputes, garnishments, Claims Officer Dispute Claims Process, etc.; review collection agent September remittance; review and execute customer Settlement Agreement; review customer's counsel counter offer, account analysis and response;
18-Oct-2021	Glenn Harper	0.50	Weekly e-mail monitor
18-Oct-2021	Carla Casco	1.00	Banking tasks
18-Oct-2021	Chris Mazur	3.60	Prep for Atradius matter cross examination, prep session with counsel for cross, tdw resources on Atradius
18-Oct-2021	Zack Fennema	0.80	Update payment tracker

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2021 to October 31, 2021

Date	Name	Hours	Comments
19-Oct-2021	Carla Casco	0.20	Banking tasks
19-Oct-2021	Chris Mazur	2.80	Prepare for and attend cross examination on Atradius action, TDW IC, e-mails re sealing order, e-mail re CGC and A/R
20-Oct-2021	Angelo Consoli	5.80	Correspondence with Counsel re: garnished accounts, accounts to submit to Claims Officer, etc.; compile claims and related documentation for initial submission to Claims Officer; review and correspondence with various customer counsel's re: disputed items, settlement proposals; correspondence with Collection Agent re: garnishment of account, customer disputed submission and request for additional information in support of customer claims; follow up with various customers re: status of payments; review submission by advisor on behalf of customer, review and prepare account summary and forward to Chris for consideration/response; call and e-mail to collection agent re: creditor claim; prepare and send Settlement Agreement to customer counsel for review/consideration; call with counsel to discuss customer dispute, consideration of filing claim, submissions to C.O.;
20-Oct-2021	Carla Casco	0.50	Banking tasks
20-Oct-2021	Chris Mazur	1.20	Attend re: iLoad settlement proposal from advisor, examinations undertaking, funds from Sherriff, CGC garnishments.
21-Oct-2021	Zack Fennema	0.90	Update payment plan and tracker
21-Oct-2021	Angelo Consoli	3.20	Review customer correspondence to Collection Agent re: disputes and related settlement proposals, review customer account details and responses to Agent; draft customer settlement agreement; correspondence with Counsel re: customer garnishments and proposed settlement terms, additional searches on customers, etc.;
21-Oct-2021	Chris Mazur	0.80	attend re iLoad, RCL, DBA, various e-mails on A/R, attend re Quebec accounts,
22-Oct-2021	Carla Casco	0.50	Banking tasks
22-Oct-2021	Angelo Consoli	2.80	Review and execute settlement agreement; correspondence with various customers re: status of payments, disputes, proposed settlement agreement; prepare and submit settlement agreement to customer; correspondence with staff re: customer deposits, garnishment tracking; review summary status of outstanding accounts;
22-Oct-2021	Adam Boettger	2.30	Prepare journal entry allocations of October 2021 EFS collections and related HST obligations; File HST returns for the month of September 2021
22-Oct-2021	Chris Mazur	0.30	Attend re: Settlement agreements;
22-Oct-2021	Zack Fennema	0.60	Update payment tracker with payment details provided in chart from Angelo

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2021 to October 31, 2021

Date	Name	Hours	Comments
25-Oct-2021	Angelo Consoli	4.60	Correspondence re: Customer Settlements / collections and updates to tracking schedules; correspondence with insurer re: renewal of expiring coverage; correspondence with Counsel re: customer settlement agreement payments, refund of excess customer garnishment; correspondence with Collection Agent re: customer account, garnishment; prepare customer account/collection reconciliation and correspondence with staff re: same; correspondence with customer counsel re: settlement agreement and execute same; discussions re: banking info for DJ Motion #2 customers;
25-Oct-2021	Chris Mazur	0.80	Attend re: long tail insurance, True north, A/R numbers for Atradius examination undertaking, CGC garnishments,
25-Oct-2021	Glenn Harper	0.50	Email monitor of all accounts.
25-Oct-2021	Zack Fennema	1.40	Update collections chart. Update payment plan tracker;
26-Oct-2021	Rose Bartolini	2.00	Online searches for customer bank information.
26-Oct-2021	Carla Casco	0.50	Banking tasks
26-Oct-2021	Chris Mazur	0.30	Attend re: Deltaura, CGC re: garnishments, Wellington motor freight
26-Oct-2021	Zack Fennema	1.30	Update payment tracker and payment plan Update the AR collection summary
27-Oct-2021	Carla Casco	0.50	Banking tasks
27-Oct-2021	Angelo Consoli	1.70	Review and correspondence re: CRA notices; correspondence with customer re: request for documentation; review and approval of supplier invoices;
27-Oct-2021	Adam Boettger	3.50	Update EFS Collection summary as at Oct 26, 2021; Review and count petty cash remaining on-hand
27-Oct-2021	Chris Mazur	0.20	Various e-mails re A/R matters
27-Oct-2021	Zack Fennema	2.20	Review & update collection summary
28-Oct-2021	Angelo Consoli	4.20	Correspondence with various customers re: disputes, settlement terms, supporting documentation; review and analysis of customer payment reconciliation and updates to staff re: same; correspondence with Counsel re: customer payments, request for information on customer account; correspondence with Collection Agent and review of customer account, documentation;
28-Oct-2021	Adam Boettger	0.50	Discussion re: Summary of EFS Collections update and preparing AR schedule and balance.
28-Oct-2021	Chris Mazur	0.40	Attend re True North, BIA 246 interim report, review and sign.
28-Oct-2021	Zack Fennema	1.50	Discussions re: process and review DJ Motion Master schedule Update summary sheet
29-Oct-2021	Adam Boettger	4.00	Discussions re: AR tracking schedule; Updated Summary of EFS Collections and Default Judgement AR Tracking schedule
29-Oct-2021	Zack Fennema	5.20	Update EFS Collections Summary sheet and Master Judgement List

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2021 to October 31, 2021

Date	Name	Hours	Comments
29-Oct-2021	Angelo Consoli	3.20	Call with Counsel re: various customer settlement / garnishment matters; review and correspondence with staff re: accounts receivable analysis and collection schedules; correspondence with insurer, review and execute application and submit to broker; correspondence with counsel re: status of DJ Motion #2 Judgements, customer judgement satisfaction
		<u>122.10</u>	

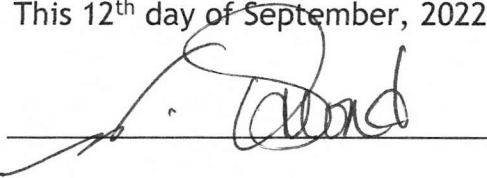
Attached is Exhibit "26"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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Fax: 905-570-0249
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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Dec-21	908593 ONTARIO LIMITED, et al	CINV0462171-Z

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2021 to November 30, 2021:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	8.30	\$ 510.00	\$ 4,233.00
Vice President			
A. Consoli	78.40	425.00	33,320.00
Manager			
A. Boettger	13.20	350.00	4,620.00
S. Burrowes	1.00	350.00	350.00
Staff			
C. Casco	8.40	150.00	1,260.00
G. Harper	3.00	250.00	750.00
S. Rickards	1.00	150.00	150.00
T. Montesano	0.30	150.00	45.00
Z. Fennema	15.20	250.00	3,800.00
	<u>128.80</u>		<u>\$ 48,528.00</u>
HST on BDO Fees			6,308.64
Total Fees			\$ 54,836.64
Disbursements			
Postage/Courier Fees			\$ 49.90
HST on postage/courier fees			6.49
Total Disbursements			\$ 56.39
Total Invoice			\$ <u>54,893.03</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2021 to November 30, 2021

Date	Name	Hours	Comments
1-Nov-2021	Stephanie Burrowes	0.60	Monthly transaction data report.
1-Nov-2021	Carla Casco	0.60	Banking tasks
1-Nov-2021	Angelo Consoli	3.50	Review and execute customer settlement agreement; follow up re: status of customers' payments and correspondence with customer counsel re: same; review and updates to customer tracking schedule; review Revenue Quebec notice and discussion re: same;
1-Nov-2021	Chris Mazur	0.40	Attend re: longtail insurance extension. A/R and Atradius cross examination undertaking.
1-Nov-2021	Adam Boettger	5.00	Prepare GL allocations for EFS customer collections; Prepare HST calculations for October 2021; Discussion of QST balance and mail received with A Consoli
1-Nov-2021	Zack Fennema	1.10	Investigate and work with contacts to resolve SIR access issue. Update payment tracker
1-Nov-2021	Glenn Harper	0.10	Google Workspace account matter.
2-Nov-2021	Carla Casco	1.00	Banking tasks
2-Nov-2021	Angelo Consoli	2.20	Review documentation submitted by customer in support of dispute; discussions: re: customer deposits, SIR customer statements; correspondence with insurance broker re: coverage; Correspondence with customer counsel re: status of payment; correspondence re: letter to Revenue Quebec; correspondence from Collection Agent re: customer settlement and review Collection Agent reporting summary;
2-Nov-2021	Adam Boettger	0.30	Draft letter to Revenue Quebec requesting Statement of Account for QST
2-Nov-2021	Chris Mazur	0.20	Review sign various cheques
2-Nov-2021	Zack Fennema	0.80	call with SIR to resolve SIR issues and retrieve invoices
3-Nov-2021	Susan Rickards	0.40	Payment to vendors
3-Nov-2021	Carla Casco	0.50	Banking tasks
3-Nov-2021	Angelo Consoli	5.50	Conference call with Counsel to discuss various customer account disputes and customer claim submissions to the Claims Officer; detailed analysis of customer claim, and related Receiver dispute, compile supporting documents and submit to Counsel for review; correspondence with customer re: dispute, proposed settlement terms and call with counsel to discuss same; prepare draft settlement agreement for counsel's review; follow up with customer and counsel re: status of customer payments; review and discuss correspondence from insurer;
3-Nov-2021	Chris Mazur	1.30	Attend re; longtail insurance, true north payment, review CGC reports, update on A/R collections, various e-mails re A/R. Attend re 1882190 Ontario inc. account.
3-Nov-2021	Adam Boettger	0.50	Review and provide updates to Default Judgement Tracking List
3-Nov-2021	Zack Fennema	0.60	Update payment trackers

**Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2021 to November 30, 2021**

Date	Name	Hours	Comments
4-Nov-2021	Angelo Consoli	4.80	Correspondence with customer re: disputed invoices, settlement terms, and review banking documents provided by customer; draft Settlement Agreement and correspondence with Counsel re: same, terms and considerations thereon; letter to customer re: refund of overpayment and Satisfaction of Judgement document; correspondence with customer re: Executed Settlement Agreement and related payments; correspondence with customer counsel re: confirmation of settlement payment;
4-Nov-2021	Carla Casco	1.00	Banking tasks
4-Nov-2021	Chris Mazur	0.40	Attend re CGC, Gigg and Trail Trac, attend re insurance.
4-Nov-2021	Glenn Harper	0.50	Weekly email monitoring.
4-Nov-2021	Zack Fennema	1.10	Review AR Tracking Schedules
5-Nov-2021	Angelo Consoli	4.50	correspondence with Counsel and customer re: settlement and lifting of garnishment; analysis on customer account re: pre-receivership invoices and related payments - update to counsel re: same; update to Counsel re: Quebec domiciled accounts; analysis re: summary of DJ#1 accounts and update to counsel re: same;
5-Nov-2021	Zack Fennema	1.10	Review source customer invoices Update payment tracker
8-Nov-2021	Carla Casco	0.50	Banking tasks
8-Nov-2021	Angelo Consoli	4.30	Review and analysis re: customer dispute on related customer accounts and update to CGC re: same; follow up with customer re: signed agreement and lifting of garnishment; correspondence, summary and update to Counsel re: customer queries on proposed settlement terms; coordinate execution of authorization form and forward to the Bank re: account withdrawal; review customer correspondence re: acceptance of settlement terms, finalize and submit Settlement Agreement;
9-Nov-2021	Angelo Consoli	2.80	Review correspondence from CGC re: customer dispute, review documentation supplied by customer and response; correspondence with Counsel re: customer motion on Judgements; follow up with customer re: status of payments and lifting of garnishment; correspondence with customer re: claim, dispute, etc.; discussions re: customer deposits; correspondence with Counsel re: customer settlement / garnished funds, customer motion, etc.;
9-Nov-2021	Carla Casco	0.70	Banking tasks
9-Nov-2021	Zack Fennema	1.10	Update tracker with new settlements and payments
10-Nov-2021	Glenn Harper	0.70	Communication with Google regarding transition from G Suite to Google Workspace. E-mail mngt across all accounts.
10-Nov-2021	Carla Casco	0.50	Banking tasks
10-Nov-2021	Angelo Consoli	4.20	Correspondence with CGC regarding various disputed customer accounts, review customer documentation and related Eagle/Receiver records and compile responses; correspondence with various customers re: garnishment / account payment / disputes; correspondence re: insurance coverage;

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2021 to November 30, 2021

Date	Name	Hours	Comments
10-Nov-2021	Chris Mazur	0.90	Attend re: freight zone, Elite, iload, Himlaya, True North, longtail insurance, TDW Pinchon.
11-Nov-2021	Susan Rickards	0.40	Payment to vendors
11-Nov-2021	Carla Casco	1.50	banking tasks
11-Nov-2021	Stephanie Burrowes	0.20	Review and confirm returned PAD payment from Oct. 17 for 101271229 Saskatchewan Ltd.
11-Nov-2021	Angelo Consoli	3.00	Correspondence with Counsel re: customer settlement offer, compile documents and response; correspondence with CGC re: collection efforts and reporting; review customer documentation, comparison to Eagle records re: proof of payments, PAD reversals, etc.; review and approval of vendor invoices; review and execute Settlement Agreement and return to customer;
11-Nov-2021	Chris Mazur	0.40	Various emails and discussion re: CGC;
11-Nov-2021	Zack Fennema	1.20	Update payment tracker Retrieve invoices
12-Nov-2021	Adam Boettger	2.50	Prepare journal entry allocations of November 2021 EFS collections
12-Nov-2021	Angelo Consoli	2.80	Conference call with CGC re: status update on collection efforts, garnishments, next steps, etc.; review customer dispute and related Eagle/receiver documentation and compile response to customer; follow up with various customers re: payments, status of settlement agreement, extension, etc.;
12-Nov-2021	Chris Mazur	1.10	Discussions re: CGC and updates re: collections; Various emails;
15-Nov-2021	Susan Rickards	0.20	Payment to vendors
15-Nov-2021	Carla Casco	0.50	Banking tasks
15-Nov-2021	Angelo Consoli	4.00	Review correspondence from customer's counsel re: disputes, proposed settlement terms; review customer documentation together with Eagle and Receiver records and analysis on customer account, correspondence with staff re: customer invoices; correspondence with customers and staff re: payments/deposits; correspondence with CGC re: Customer Settlements, payment terms, customer contact info, etc.; review and updates to DJ #2 customer bank account details;
15-Nov-2021	Chris Mazur	0.20	Various e-mails
15-Nov-2021	Zack Fennema	1.20	Review and source express codes and customer fuel invoices
16-Nov-2021	Glenn Harper	0.60	Review billing issue on GoDaddy accounts; email monitor of all accounts.
16-Nov-2021	Carla Casco	0.30	Banking tasks
16-Nov-2021	Angelo Consoli	4.80	Review Eagle invoices, banking records and compile reconciliation re: customer dispute, correspondence with Counsel re: review, outstanding information requests; review and correspondence re: Revenue Quebec Statement of Account and proposed response; correspondence with customer re: accepted settlement terms and draft Settlement Agreement;
16-Nov-2021	Chris Mazur	0.20	Attend re: elite A/R & settlements
16-Nov-2021	Adam Boettger	2.50	Prepare allocation of EFS Collections from collection agent for Nov. 2021; Prepare summary schedule of QST activity and verify payments agree to Receiver's general ledger

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2021 to November 30, 2021

Date	Name	Hours	Comments
17-Nov-2021	Angelo Consoli	3.50	Review correspondence from customer re: settlement and related payments and follow up re: same; call from customer re: CGC correspondence; analysis on customer account re: dispute, reconciliation to pre and post receivership invoices/payments, etc.;
17-Nov-2021	Chris Mazur	0.30	Attend re; 2173 Ontario , progress e-mail from IC
17-Nov-2021	Zack Fennema	1.40	Review and source fuel consumption invoices and express codes,
18-Nov-2021	Angelo Consoli	2.50	Correspondence with counsel re: customer garnishments; update to counsel re: various estate matters; review Eagle records re: customer banking details; correspondence with customer, re: customer payments/deposits;
18-Nov-2021	Adam Boettger	0.40	Draft and send letter to collection agent in response to collection demand on utility charges
18-Nov-2021	Tony Montesano	0.30	Correspond with A. Boettger regarding collection notice received in regards to Hydro One; contacted Hydro One to advise of receivership and bankruptcy;
18-Nov-2021	Chris Mazur	0.50	Attend re: garnishments, various e-mails, O/S matters with IC, iload.
18-Nov-2021	Zack Fennema	0.70	Update payment and payment plan trackers
19-Nov-2021	Stephanie Burrowes	0.20	Review banking details for a particular customer transaction for Angelo. E-mail response.
19-Nov-2021	Angelo Consoli	3.80	Correspondence with Customer re: status of Settlement Payment; analysis re: customer dispute; update to counsel and customer re: termination of PPSA registration; correspondence with CGC re: garnishment / collection efforts;
19-Nov-2021	Chris Mazur	0.40	Attend re CGC garnishments, elite freight, West coast carriers.
22-Nov-2021	Glenn Harper	0.10	Communications with GoDaddy regarding verification issues with email account.
22-Nov-2021	Angelo Consoli	2.50	Correspondence with customer re: Settlement Agreement; follow up with customer re: payments, Settlement Agreement terms; discussions re: garnishment efforts / steps re: customer account info; review correspondence from customer counsel, review eagle and Receiver records and compile response to CGC;
22-Nov-2021	Chris Mazur	0.30	Status of various matters, tdw resources.
22-Nov-2021	Zack Fennema	0.80	Update payment plan tracker and collection tracker Obtain invoices re: customer dispute.
23-Nov-2021	Angelo Consoli	3.20	Review update from Counsel re: various estate matters, customer disputes, etc. and review accompanying notices from counsel for customers; correspondence with customers re: status of payments, settlement terms; review and approval of vendor invoices;
23-Nov-2021	Carla Casco	1.00	Banking tasks
23-Nov-2021	Chris Mazur	0.20	update from IC
23-Nov-2021	Adam Boettger	1.00	Prepare allocation of EFS Collections for November 2021
23-Nov-2021	Glenn Harper	0.50	Email account matters.
23-Nov-2021	Zack Fennema	0.70	Review customer payments & update trackers

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2021 to November 30, 2021

Date	Name	Hours	Comments
24-Nov-2021	Angelo Consoli	5.50	Review and updates to DJ Motion #2 listings for A&B and Collection Agent; correspondence to/from Counsel re: various estate matters including customer disputes, garnishments, compile lists of proposed debtor exams, etc.; review counsel comments re: garnishments and customer account disputes;
24-Nov-2021	Adam Boettger	1.00	Update allocation of EFS Collections for November 2021
25-Nov-2021	Angelo Consoli	3.70	Correspondence with Counsel re: customer settlement offers, account analysis and response; update schedules re: DJ #2 accounts to be assigned to Collection Agent and discuss same with staff; prepare summary re: disputed customer analysis and discuss with staff;
25-Nov-2021	Zack Fennema	2.60	Correspondence with SIR re: issue with site access, update template, and retrieve invoices.
26-Nov-2021	Angelo Consoli	1.80	Correspondence re: DJ #2 Judgements; analysis and account review re: customer disputes, status of collections;
26-Nov-2021	Chris Mazur	0.30	Attend re: further garnishments, 294 counter offer.
29-Nov-2021	Carla Casco	0.30	Banking tasks
29-Nov-2021	Glenn Harper	0.50	E-mail account monitoring for week.
29-Nov-2021	Chris Mazur	0.10	Attend re: H & M Freight settlement.
29-Nov-2021	Angelo Consoli	2.50	Correspondence with customer re: dispute, settlement proposal; prepare summary of accounts represented by Counsel re: DJ, Claim Amount, Settlement proposals; Correspondence re: garnishment, customer settlement; correspondence with third party firm regarding investigative services re: costs, steps, etc. in identifying customer account contact details; follow up and discussions re: customer collections;
30-Nov-2021	Angelo Consoli	3.00	Analysis re: Customer disputed accounts, claim amounts, etc. for discussion with counsel re: disputed accounts; call with customer re: garnishment and proposed settlement terms and e-mail response re: same; conference call with Counsel to discuss various estate matters: disputes, garnishment and related efforts, customer settlement terms, etc.; follow up with CGC re: status of garnishment efforts;
30-Nov-2021	Chris Mazur	1.10	Attend re: Grewal clients, disputes proposal , next steps etc., status call with IC
30-Nov-2021	Zack Fennema	0.80	Further discussions with SIR re: access to site; download and summarize customer dispute for analysis.
		128.80	

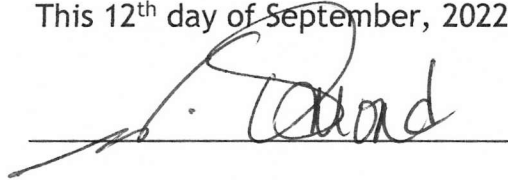
Attached is Exhibit "27"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.



Tel: 905-524-1008
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jan-22	908593 ONTARIO LIMITED, et al	CINV0462171-AA

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of December 1, 2021 to December 31, 2021:

	Hours	Rate		Fees
Senior Vice President				
C. Mazur	7.20	\$ 510.00	\$	3,672.00
Vice President				
A. Consoli	66.20	425.00		28,135.00
Manager				
A. Boettger	12.20	350.00		4,270.00
S. Burrowes	0.50	350.00		175.00
Staff				
C. Casco	7.50	150.00		1,125.00
G. Harper	2.90	250.00		725.00
S. Rickards	0.50	150.00		75.00
Z. Fennema	17.40	250.00		4,350.00
	114.40		\$	42,527.00
HST on BDO Fees				5,528.51
Total Fees			\$	48,055.51
Total Invoice			\$	48,055.51

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2021

Date	Name	Hours	Comments
1-Dec-2021	Carla Casco	1.50	Banking tasks
1-Dec-2021	Angelo Consoli	5.50	Correspondence with customer re: status of settlement payments; correspondence with counsel re: customer garnishments, various customer disputes, etc.; compile documentation for counsel re: service on customer, claim documents, etc.; correspondence and update with customer re: confirmed Garnished Funds, and update to Settlement Agreement; review and discuss customer invoices with staff re: customer account analysis; review and compile summary re: customer dispute on pre-receivership payment and update to Counsel;
1-Dec-2021	Chris Mazur	0.20	Attend re A/R
1-Dec-2021	Zack Fennema	3.50	Obtain and review invoices from SIR site and update RSG Law accounts summary.
2-Dec-2021	Stephanie Burrowes	0.50	Transaction Detail.
2-Dec-2021	Carla Casco	0.50	Banking tasks
2-Dec-2021	Angelo Consoli	3.30	Review and response to CGC re: additional documentation provided by customer, account reconciliation and proposed Settlement Offer; review and updates re: disputed account analysis; discussions re: R&D, AR, etc.; correspondence with Counsel for customer re: settlement payment; correspondence with staff re: customer deposits and related garnishments; correspondence with customer and execute Settlement Agreement; correspondence with DJ #1 customer re: Claim, review of outstanding invoices, prepare and forward account reconciliation;
2-Dec-2021	Adam Boettger	5.60	Prepare journal entry allocations of EFS collections for November 2021; Prepare HST calculations for November 2021; Update collection tracker and prepare HST allocations for EFS collections received in November 2021
2-Dec-2021	Chris Mazur	0.40	Email to/fr Counsel re: settlement agreements;
3-Dec-2021	Angelo Consoli	3.00	Correspondence with various customers re: outstanding payments; correspondence with staff and CGC re: DJ Motion #2 accounts and related judgements, CCA's, etc.; correspondence with Counsel re: negotiations with customer account, and settlement payment arrears; correspondence with service provider re: terms of service; review engagement letter;
3-Dec-2021	Adam Boettger	3.10	Journal entry allocations of EFS collections for November 2021; HST calculations for November 2021; Update collection tracker and prepare HST allocations for EFS collections received in November 2021
3-Dec-2021	Chris Mazur	0.40	Various A/R e-mails and other matters.
6-Dec-2021	Adam Boettger	2.00	Draft letter to Revenue Quebec regarding payment of arrears; Prepare QST return for November 2021
6-Dec-2021	Angelo Consoli	3.80	Review and updates to analysis and Settlement Offer, etc. for customers represented by RSG Law and correspondence with Counsel re: same; review settlement offers and responses to Counsel re: same; correspondence with customer and counsel re: request to suspend garnishment; correspondence re: vendor engagement letter;
6-Dec-2021	Chris Mazur	0.70	CGC collection report, garnished funds, various A/R, investigative firm engagement.
7-Dec-2021	Susan Rickards	0.50	Payment to vendors

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2021

Date	Name	Hours	Comments
7-Dec-2021	Angelo Consoli	0.60	Review and approval of supplier invoices; Discussions: re: status of outstanding payments/deposits;
7-Dec-2021	Carla Casco	1.50	Banking tasks
7-Dec-2021	Chris Mazur	0.10	Various e-mails to/fr CGC re: garnishment.
7-Dec-2021	Glenn Harper	0.50	Weekly email monitoring.
8-Dec-2021	Carla Casco	0.50	Banking tasks
8-Dec-2021	Angelo Consoli	3.50	Prepare and correspondence with Counsel re: various DJ Customer Satisfaction of Judgement forms and compile list and instructions for preparation of balance of settled accounts; correspondence with Counsel re: terms of vendor agreement; follow up with customer counsel re: NSF payments; correspondence re: notice on QB account; Review and approval of vendor payments; review and correspondence with CGC re: collection reporting, garnishment status;
8-Dec-2021	Chris Mazur	0.10	E-mails re: CGC garnishments.
8-Dec-2021	Glenn Harper	1.20	attend to account access issues with Intuit regarding QuickBooks online.
9-Dec-2021	Angelo Consoli	3.00	Correspondence with Counsel re: garnished account, analysis re: customer account and compile service materials for counsel; complete list of Settled and paid customer accounts for preparation of Satisfaction Piece; correspondence with customer re: account dispute;
9-Dec-2021	Chris Mazur	0.10	Attend re; Red Leaf
10-Dec-2021	Zack Fennema	5.10	Update payment plans and collection tracker Review customer addresses for additional garnishments. Prepare acknowledgement of satisfaction of judgement letters for recipients
10-Dec-2021	Angelo Consoli	4.80	Review correspondence and documentation provided by Customers re: garnishments, account disputes, etc.; review Receiver and Eagle banking records and responses to counsel re: same; compile notifications to DJ #2 customers > \$50,000 re: Judgement; discussions and review with staff re: Satisfaction Piece notices, execute same; correspondence with CGC re: customer collections, garnishment efforts; correspondence with customer's counsel re: settlement payment;
10-Dec-2021	Chris Mazur	0.30	Attend re: Red Leaf, Ingrid, Northern edge.
13-Dec-2021	Angelo Consoli	3.00	Correspondence with various customers re: status of account payment, disputed items and analysis on accounts re: same; correspondence with Counsel re: customers with garnished accounts, settlement offers and responses thereto;
13-Dec-2021	Chris Mazur	0.30	Attend re CGC garnishments, Najinder transport, Northern edge.
14-Dec-2021	Carla Casco	1.50	Banking tasks
14-Dec-2021	Adam Boettger	1.10	Review banking activity for November 2021 and prepare adjustment to EFS collections journal entry; Prepare allocation for EFS collections received by collection agent; Review composition of monthly summary provided by collection agent.
14-Dec-2021	Angelo Consoli	4.20	correspondence with numerous customers re: outstanding payments, disputes, garnishments, settlement offers, etc.; prepare account analysis and responses; correspondence with Counsel re: garnishments, settlement offers, etc.; review CGC collection update, and discussions regarding same.
14-Dec-2021	Chris Mazur	0.90	Attend re Najinder, Honey bee, Red leaf, Ingrid, North edge,

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2021

Date	Name	Hours	Comments
14-Dec-2021	Zack Fennema	1.50	Review customer deposits and update payment tracker
15-Dec-2021	Angelo Consoli	3.00	Correspondence with various customers re: status of payments, claimed disputes, additional documentation provided and review same; correspondence with CGC re: update on garnishments, and review and responses to customer queries/disputes; review and execute Settlement Agreements;
15-Dec-2021	Chris Mazur	0.50	Attend re CGC garnishments ,bank recs, Honeybee.
15-Dec-2021	Zack Fennema	3.80	Discussions re: on EFS, update payout and payment plan sheets, reconcile EFS Master settlement tracking.
16-Dec-2021	Zack Fennema	3.50	Review, discuss and reconcile Summary of EFS Collections
16-Dec-2021	Carla Casco	0.50	Banking tasks
16-Dec-2021	Adam Boettger	0.40	Discussions regarding update to Summary of EFS Collection as at Nov 30, 2021
16-Dec-2021	Angelo Consoli	4.40	Correspondence with customer re: delivered cheques; review and comments to counsel re: proposed Settlement Agreement, execute same; correspondence with counsel and staff re: refund of excess customer funds garnished; correspondence with staff re: Settlement Agreement terms and payment tracking; review reporting and correspondence with CGC; meeting to discuss status of various file matters including RSG Law accounts, collection efforts, disputes, etc.;
16-Dec-2021	Chris Mazur	0.70	Attend re: Grewal clients, Northern edge, Quebec accounts judgements.
17-Dec-2021	Angelo Consoli	3.30	Correspondence with customers re: outstanding payments, garnishments; correspondence with counsel re: customer disputes, account analysis and provide details of same, proposed payment terms; review and reconciliation of accounts summary and discussions re: account analysis;
17-Dec-2021	Chris Mazur	0.50	Attend re: Dynasty group, North edge, Destiny, Montana, Ingrid
20-Dec-2021	Carla Casco	1.00	Banking tasks
20-Dec-2021	Angelo Consoli	4.30	review and correspondence with customer re: disputed invoices, request for proof of payment and account reconciliation; correspondence with staff re: customer deposits and update to Counsel re: receipt of settlement payment; call with Counsel to discuss various estate matters and next steps; review CGC reporting re: garnishments and update chart re: direction on same; correspondence with Counsel re: rejection of customer settlement offer;
20-Dec-2021	Chris Mazur	1.10	status update call with counsel, attend re Gigg, M&M, Red leaf
21-Dec-2021	Angelo Consoli	7.00	Review draft Affidavit and related charts/texts/analysis re: 2513311 Ontario (Gigg) submission to the Claims Officer and provide comments to counsel; call with CGC re: garnishment efforts and next steps; correspondence with CGC re: status of customer dispute; calls with Counsel to review/discuss Affidavit re: 251/Gigg matter and review corresponding schedules, Eagle Ledgers, bank records, etc., and provide info to counsel;
21-Dec-2021	Carla Casco	0.50	Banking tasks
21-Dec-2021	Chris Mazur	0.60	Call w CGC re: collection status, attend re: Tasmia
21-Dec-2021	Glenn Harper	1.00	Email related monitoring of accounts; obtain sale details from customer account regarding dispute on billed amounts.
21-Dec-2021	Glenn Harper	0.20	Communications with SIR regarding portal access issues.

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2021

Date	Name	Hours	Comments
22-Dec-2021	Angelo Consoli	4.00	Calls and e-mail correspondence with Counsel re: Gigg directors, documentation, Affidavit and related schedules and review of same, provide bank statements in support of payments, etc.; correspondence with SIR re: site access and review related customer invoices; correspondence with customer re: reconciliation of payments received and status of outstanding payments; review customer documentation and e-mail correspondence re: disputes, detailed analysis on account and various responses re: same;
22-Dec-2021	Chris Mazur	0.30	Attend re affidavit to claims officer
23-Dec-2021	Angelo Consoli	5.50	Calls and e-mail correspondence with Counsel re: Affidavit, account and text analysis, etc.; correspondence to Libro re: bank account activity; review and provide comments to counsel re: revised Affidavit, review updates to schedules; call with Counsel to swear Affidavit; review and updates to Investigator's Engagement Letter and correspondence with Counsel re: same; notice to Investigator re: proposed changes; e-mail correspondence to customer re: status of outstanding Settlement Payment; correspondence with customer re: status of garnished funds/settlement agreement;
		<u>114.40</u>	

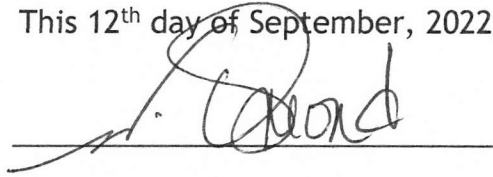
Attached is Exhibit "28"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Feb-22	908593 ONTARIO LIMITED, et al	CINV0462171-BB

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of January 1, 2022 to January 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	11.20	\$ 510.00	\$ 5,712.00
Vice President			
A. Consoli	66.60	425.00	28,305.00
Manager			
A. Boettger	5.60	350.00	1,960.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	11.20	150.00	1,680.00
G. Harper	2.40	250.00	600.00
N. Ormond	0.10	275.00	27.50
S. Murphy	0.50	150.00	75.00
S. Rickards	0.60	150.00	90.00
Z. Fennema	16.10	250.00	4,025.00
	<u>114.80</u>		<u>\$ 42,649.50</u>
HST on BDO Fees			5,544.44
Total Fees			<u>\$ 48,193.94</u>
Total Invoice			<u><u>\$ 48,193.94</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2022 to January 31, 2022

Date	Name	Hours	Comments
4-Jan-22	Stephanie Burrowes	0.50	Transaction Detail for December.
4-Jan-22	Carla Casco	0.60	Banking task.
4-Jan-22	Adam Boettger	2.00	File HST returns for November 2021; Update R&D to December 31, 2021; Review EFS collection activity for December 2021
4-Jan-22	Angelo Consoli	2.50	Review detailed customer analysis and responses re: disputes, settlement offers, etc.; correspondence with staff re: customer deposits and updates to tracking schedules; correspondence to various customers re: status of payments and Settlement Proposals;
4-Jan-22	Chris Mazur	0.20	Various e-mails, attend re: Central trucking.
4-Jan-22	Zack Fennema	3.50	Update payment trackers and update EFS collections Update DJ Motion #1 Master
5-Jan-22	Carla Casco	0.50	Banking task.
5-Jan-22	Angelo Consoli	3.80	Review correspondence from customer and prepare and submit a Settlement Agreement; correspondence with Counsel re: outcome of Scheduling Hearing for customers seeking a motion to set aside Judgements and next steps; correspondence with Customer re: settlement and coordinate payment to CGC; discussions re: customer deposits; review documentation re: claim submission to Claims Officer and correspondence with Counsel re: same; correspondence with customer re: status of settlement payment;
5-Jan-22	Chris Mazur	0.20	E-mail from IC re court attendance, attend re: road master.
5-Jan-22	Zack Fennema	0.50	Update payment tracker
6-Jan-22	Carla Casco	0.30	Banking tasks.
6-Jan-22	Susan Rickards	0.10	Payment to vendor
6-Jan-22	Angelo Consoli	4.20	Correspondence with Counsel re: status/update of garnishments and correspondence with a customer's counsel; correspondence with Chris re: Investigator's engagement letter, proposed customers for submission; call with Counsel re: Case Conference Update, submissions to Claims Officer, etc.; review records re: customer account and forward to counsel; correspondence with Collection Agent re: status of garnishments; discussions re: collection tracking; call with customer;
6-Jan-22	Chris Mazur	1.20	Attend re Central trucking, review/sign investigator agreement, call w counsel re court attendance, tdw resources re A/R, CGC, M & M.
6-Jan-22	Zack Fennema	0.50	Discussions re: EFS collections;
7-Jan-22	Angelo Consoli	5.50	Review customer files and compile details to submit to investigator; call with customer re: dispute, request for documentation; call with counsel re: garnishment, review additional records and provide related customer banking details; correspondence with Collection Agent re: customer account; compile listing and documentation and submit to counsel re: consideration of Judgement Debtor Exams; review correspondence re: customer counsel request and provide documentation; compile detailed summary of Claim details re: Case Conference customers and forward to counsel;
7-Jan-22	Chris Mazur	0.60	Attend re Jag jot, CGC update, investigator targets, Atradius.
7-Jan-22	Zack Fennema	3.00	Update DJ Motion #1 Master Settled tab with updated formulas

**Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2022 to January 31, 2022**

Date	Name	Hours	Comments
7-Jan-22	Glenn Harper	0.50	Weekly email account management on all accounts.
10-Jan-22	Angelo Consoli	3.30	Review and execute Customer Settlement Agreement; review and reconciliation of customer settlement payments and follow up with customers re: outstanding payments; follow up with various DJ #2 customers; review additional documentation provided by Lenczner's re: customer dispute; review vendor invoices;
10-Jan-22	Carla Casco	0.50	Banking task.
10-Jan-22	Adam Boettger	2.00	Prepare EFS Collection G/L allocation for December 2021; Prepare EFS Collections HST calculations for December 2021; Update Master AR Collection Tracker with December 2021 collections;
10-Jan-22	Chris Mazur	0.30	various e-mails re; A/R, attend re: customer settlement offer extension.
10-Jan-22	Glenn Harper	0.50	E-mail management across all accounts.
10-Jan-22	Zack Fennema	2.10	review and update EFS Payment Plan Tracker from Discuss and Update Master List
11-Jan-22	Carla Casco	0.50	Banking task.
11-Jan-22	Angelo Consoli	3.50	Correspondence with Counsel re: disputes and discussions re: RSG customer accounts, Conference Case customers, next steps, etc.; correspondence with customers re: disputes, settlement payments; review update re: Atradius matter; review CGC summary and follow up with Agent re: same and discussions with staff re: related customer account tracking;
11-Jan-22	Zack Fennema	1.50	Update payment plan and tracker Review and discuss EFS
12-Jan-22	Susan Rickards	0.10	payment to vendor
12-Jan-22	Angelo Consoli	3.80	Correspondence with staff re: customer agreements; review correspondence from Counsel re: customer updates; correspondence with customer re: dispute/garnishment; draft update to the Bank;
12-Jan-22	Carla Casco	2.50	Banking tasks.
12-Jan-22	Chris Mazur	0.60	Atradius update, CGC update, attend re: RSG Law group of clients and update..
12-Jan-22	Zack Fennema	0.60	Discuss, Review and update CGC report and reconcile with settlements
13-Jan-22	Carla Casco	1.50	Banking task.
13-Jan-22	Sherri Murphy	0.50	Review and compile email to C. Casco to prep cheque.
13-Jan-22	Angelo Consoli	3.30	Review and correspondence with customer re: dispute, settlement offer; correspondence with staff re: receipts and disbursements, customer CCA's; follow up with customer re: status of payment; call with Investigator re: efforts to date and next steps; updates and discuss various estate matters re: update to stakeholders;
13-Jan-22	Adam Boettger	1.00	Updated R&D as at December 31, 2021
13-Jan-22	Chris Mazur	0.70	TDW resources, attend re: CIBC report, Central trucking.
14-Jan-22	Nicole Ormond	0.10	Payment to vendor

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2022 to January 31, 2022

Date	Name	Hours	Comments
14-Jan-22	Angelo Consoli	2.80	Review and updates to counsel re: M&M data and account analysis, RSG Law accounts, garnished customer accounts, etc.; correspondence with CGC re: account garnishments; review AR and collection tracking details for report update;
14-Jan-22	Chris Mazur	0.40	Attend to RSG Law, response and position, Aero freight, CGC garnishment update.
14-Jan-22	Zack Fennema	0.70	Update payment plan and collection tracker;
17-Jan-22	Glenn Harper	0.50	Weekly email account management.
17-Jan-22	Angelo Consoli	4.50	Review receipts and disbursements; correspondence with Counsel re: garnishments, customer agreements; correspondence with Eagle staff re: records/CCA's; review and revisions to Bank update;
17-Jan-22	Adam Boettger	0.30	Review & discuss R&D
17-Jan-22	Zack Fennema	0.80	Update payment plan and tracker
18-Jan-22	Carla Casco	1.00	Banking tasks.
18-Jan-22	Angelo Consoli	4.00	Review and correspondence re: CGC remittance; correspondence with Counsel re: various customer Settlement Agreements; Update draft report to Stakeholders; discussions with staff re: customer deposits; follow up with customer re: status of arrears;
18-Jan-22	Adam Boettger	0.30	Record EFS collections from collection agent in December 2021
18-Jan-22	Chris Mazur	0.10	Attend re: Central trucking
19-Jan-22	Angelo Consoli	2.80	Discussions re: update on various estate matters and report to the Bank; correspondence with various customers re: status of outstanding payments; correspondence with Counsel re: status of Customer enforcements; review DJ tracking schedules; correspondence with CGC re: customer account;
19-Jan-22	Chris Mazur	1.60	CIBC report, tdw resources.
19-Jan-22	Zack Fennema	1.10	Update payment plan and collection tracker;
20-Jan-22	Carla Casco	0.50	Banking tasks.
20-Jan-22	Chris Mazur	0.90	Attend re Transway, Quebec customers, CIBC report, review Atradius status.
20-Jan-22	Angelo Consoli	3.80	Discussions re: update on various estate matters; correspondence with counsel re: Quebec judgements, status of customer settlement offers; review and approval of supplier invoices; updates to AR and settlement offers; review and updates to bank update and related schedule; updates re: receipt of customer cheques, RSG Law Customers, etc.;
21-Jan-22	Angelo Consoli	4.50	Review and correspondence with Counsel re: Compendium documents for 3 customer account submissions to the Claims Officer; correspondence re: update to the Bank and update related schedules; review listing of additional customer agreements and update to counsel; review counsel's update re: status of DJ #1 garnished accounts and provide comments, provide update re: DJ #2 garnished accounts;
21-Jan-22	Chris Mazur	1.10	Finalize/submit report to CIBC, attend re A/R undertaking re; Atradius. TD resources.
22-Jan-22	Chris Mazur	0.20	TDW resources, respond to CIBC query.

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2022 to January 31, 2022

Date	Name	Hours	Comments
24-Jan-22	Carla Casco	1.00	Banking task.
24-Jan-22	Angelo Consoli	0.90	correspondence with various customers re: submission of Settlement payments, updates to staff; correspondence with CGC re: status of customer collections; review DGI reports; correspondence with staff re: customer agreements;
24-Jan-22	Chris Mazur	0.20	Various A/R matters;
25-Jan-22	Susan Rickards	0.10	Payment to vendor;
25-Jan-22	Carla Casco	0.50	Banking tasks;
25-Jan-22	Angelo Consoli	1.20	Correspondence with staff re: customer payments; review correspondence from Counsel re: garnishments of out of province customers, customer settlement proposal, status of various garnishments, provide CCA's, etc.; correspondence with investigator re: status and next steps of review; summary of customer account details for Case Conference customers;
25-Jan-22	Zack Fennema	0.40	Update tracker on garnishment received; confirm payout of settlement agreement;
26-Jan-22	Carla Casco	0.50	Banking task.
26-Jan-22	Susan Rickards	0.30	Payment to vendors
26-Jan-22	Angelo Consoli	4.50	Call with counsel to discuss various estate matters: conference case customers, RSG Law represented customers, garnishments, disputes, documentation submitted, etc.; review of customer documentation and provide analysis to counsel re: rebuttal to customer claims; review various CCA's, correspondence with CGC re: notice of garnishment received; review status of customer settlement agreement payments and correspondence with Discussion re: same
26-Jan-22	Glenn Harper	0.50	Weekly email management across accounts.
26-Jan-22	Chris Mazur	2.10	E-mails re Torken Manes material, review/sign cheque re: legal account, attend re out of province judgements, Central trucking, call with IC tdw RSG Law clients, out of province approach with courts
27-Jan-22	Angelo Consoli	3.60	Review RSG Law Notice of Motion and analysis re: customers included therein; review customer account and Eagle records re: dispute and compile response to Counsel; correspondence with various customers re: settlement payments, status of garnishments;
27-Jan-22	Chris Mazur	0.40	Attend re; Status of CGC garnishments, Elite trucking. E-mails on A/R.
28-Jan-22	Glenn Harper	0.30	Tend to Google Workspace account matter from correspondence received from Google; inquiry regarding Rootways domain name ownership and website hosting.
28-Jan-22	Carla Casco	0.30	print reports & set up payable
28-Jan-22	Zack Fennema	0.60	Update payment plan and collection tracker;
28-Jan-22	Angelo Consoli	2.30	correspondence with various customers re: garnishment, status of payments; correspondence with Counsel re: customer dispute / settlement offer, Quebec domiciled customers and selection of account to pursue via court proceeding;
28-Jan-22	Chris Mazur	0.20	Attend re Quebec accounts
31-Jan-22	Carla Casco	1.00	Banking tasks.

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2022 to January 31, 2022

Date	Name	Hours	Comments
31-Jan-22	Angelo Consoli	1.80	Review Garnishee notice and update to CGC; follow up with customers re: settlement installment payments; correspondence from DGI re: update; correspondence with CGC re: efforts on out of Province customers, review CCA and Eagle records and update to CGC re: same; review and updates to customer collection tracking and settlements;
31-Jan-22	Glenn Harper	0.10	Tend to Google inquiry.
31-Jan-22	Chris Mazur	0.20	update re CGC garnishments.
31-Jan-22	Zack Fennema	0.80	Review customer deposits and update tracker
		<hr/>	
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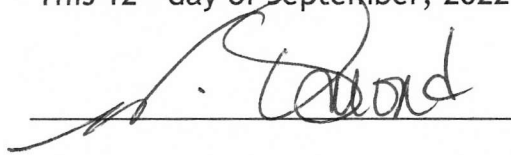
Attached is Exhibit "29"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Mar-22	908593 ONTARIO LIMITED, et al	CINV0462171-CC

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of February 1, 2022 to February 28, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	6.70	\$ 510.00	\$ 3,417.00
Vice President			
A. Consoli	56.10	425.00	23,842.50
Manager			
A. Boettger	6.30	350.00	2,205.00
S. Burrowes	0.70	350.00	245.00
Staff			
C. Casco	5.80	150.00	870.00
G. Harper	4.60	250.00	1,150.00
S. Rickards	0.50	150.00	75.00
Z. Fennema	6.80	250.00	1,700.00
	87.50		\$ 33,504.50
HST on BDO Fees			4,355.59
Total Fees			\$ 37,860.09
Total Invoice			<u>\$ 37,860.09</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2022 to February 28, 2022

Date	Name	Hours	Comments
1-Feb-22	Stephanie Burrowes	0.50	Transaction Detail for January
1-Feb-22	Carla Casco	1.80	Banking tasks
1-Feb-22	Susan Rickards	0.10	payment to vendor.
1-Feb-22	Adam Boettger	0.50	Assemble QST Return and cheque for December 2020
1-Feb-22	Angelo Consoli	3.00	Review CGC correspondence re: customer dispute, review documentation submitted and Eagle records and update to CGC; correspondence with staff re: receipt of garnished cheques and notice of garnishment and update to CGC re: same; correspondence with counsel re: customer settlement offers and proposed settlement agreement, review and comments to counsel re: same; correspondence with customer re: wire payment for settlement agreement;
1-Feb-22	Chris Mazur	0.20	Attend re garnishments, attend Manitoba garnishments.
1-Feb-22	Glenn Harper	0.50	Email account management.
2-Feb-22	Angelo Consoli	2.20	correspondence with Eagle vendor re: invoices; correspondence with customer re: settlement payments; correspondence with CGC re: status of various customer disputes/settlement discussions; correspondence with Counsel re: conference case customers, account details, analysis re: disputes and account info;
3-Feb-22	Carla Casco	1.00	Banking tasks
3-Feb-22	Angelo Consoli	3.50	correspondence with Counsel re: various customer accounts, garnishments, disputes, settlement offer considerations, review documentation submitted by customers and responses to Counsel; correspondence with CGC re: status of customer collections; Discussions re: customer collections;
3-Feb-22	Chris Mazur	0.50	Attend, re: Quebec A/R , Yesboss, Load force settlement, Drive force.
3-Feb-22	Zack Fennema	0.80	Review updated bank deposit info Update payment tracker
4-Feb-22	Carla Casco	0.20	Banking tasks;
4-Feb-22	Angelo Consoli	1.50	Call and e-mail correspondence with Counsel re: customer disputes, settlement offers and counters, conference case matters, etc.; review dispute documentation provided by customer, review Eagle records and update to Counsel re: same;
4-Feb-22	Chris Mazur	0.20	Attend re: Transway Transport.
4-Feb-22	Zack Fennema	1.10	Review invoices and update customer A/R summary
7-Feb-22	Carla Casco	0.10	Banking tasks
7-Feb-22	Angelo Consoli	1.00	Correspondence with CGC re: steps regarding customers domiciled in Alberta and Manitoba; correspondence with Counsel re: various customer negotiations / settlement terms; discussion with staff re: customer deposits; correspondence with customer re: post dated cheque;
7-Feb-22	Carla Casco	0.40	Banking tasks
7-Feb-22	Chris Mazur	0.20	Attend re: Transway settlement, e-mails

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2022 to February 28, 2022

Date	Name	Hours	Comments
8-Feb-22	Angelo Consoli	3.00	Review Case Conference memorandum and provide comments to Counsel; call with Counsel to review/discuss same; prepare customer account summary schedules; compile and provide customer service e-mails to Counsel; review revised Memorandum and provide comments to Counsel;
8-Feb-22	Chris Mazur	1.20	Review case conference brief, TDW IC re brief, various e-mails re; case conference,
8-Feb-22	Zack Fennema	0.90	Review EFS collections; update payment plan and tracker;
9-Feb-22	Carla Casco	0.50	Banking tasks
9-Feb-22	Angelo Consoli	2.50	Review and correspondence with Counsel re: Customer Settlement Agreement; correspondence with counsel re: Gigg, M&M and RSG Law Customers; locate and provide CCA's to Counsel re: JDE's considerations; review and correspondence re: Case Conference customers;
9-Feb-22	Chris Mazur	0.40	prep for case conference.
9-Feb-22	Glenn Harper	0.50	Weekly e-mail account management.
10-Feb-22	Carla Casco	0.50	Banking tasks
10-Feb-22	Susan Rickards	0.20	Payment to vendors
10-Feb-22	Angelo Consoli	5.00	Prepare for and attend Case Conference; review and analysis of customer submission, prepare reconciliation and update to Counsel; review and execute customer settlement agreement; draft customer satisfaction piece and notice to Customer counsel; correspondence with counsel re: customer garnishment; correspondence with CGC re: customer dispute, review documentation provided and respond accordingly;
10-Feb-22	Chris Mazur	2.10	Attend case conference, call with IC after conference.
10-Feb-22	Adam Boettger	0.50	Updated journal entry EFS collections for January 2022
10-Feb-22	Glenn Harper	0.50	Discussions with Rootways and SIR regarding domain expiry on eagletravelplaza.ca and external access of customer accounts through website.
11-Feb-22	Angelo Consoli	1.20	Review correspondence from CGC re: customer settlement offer, review account detail and response to CGC; correspondence with Counsel re: Judgement Debtors;
11-Feb-22	Glenn Harper	0.10	Communication to SIR regarding domain matters.
11-Feb-22	Zack Fennema	0.70	Review new deposits; Update payment plan tracker and collection tracker;
14-Feb-22	Carla Casco	0.50	Banking tasks

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2022 to February 28, 2022

Date	Name	Hours	Comments
14-Feb-22	Angelo Consoli	3.50	review payment from CGC and related report and follow correspondence re: same; correspondence with staff re: customer deposits, NSF payment; follow up with counsel re: notification to customer's counsel re: NSF payment; analysis and update to Counsel re: RSG Law customer accounts, various settlement negotiations, garnishments, etc.; review Claims Officer decision re: Simcom; correspondence with CGC and Investigator re: status of accounts; submit Endorsement for posting to Receiver's website;
14-Feb-22	Chris Mazur	0.40	Review endorsement, settlement agreements, Load force, Yes boss, AH Gary
14-Feb-22	Adam Boettger	3.00	Prepare EFS journal entries for January 2022; Prepare HST calculations for January 2022 EFS collections; Prepare QST return for January 2022
15-Feb-22	Angelo Consoli	3.30	correspondence with CGC and Counsel re: garnishments; review correspondence from counsel re: customer dispute and related notice of motion; correspondence with counsel re: various customer settlement offers, account selection re: Quebec proceedings, and related bank details;
15-Feb-22	Carla Casco	0.60	Banking tasks
15-Feb-22	Susan Rickards	0.20	payment to vendors
15-Feb-22	Adam Boettger	0.30	Prepare HST calculations for January 2022
15-Feb-22	Chris Mazur	0.40	CGC email, update on garnishments, attend re Simcon and Jagjot A/R
16-Feb-22	Stephanie Burrowes	0.20	Review Jagjot Express information
16-Feb-22	Zack Fennema	1.10	Update payment plan and collection tracker Prepare Satisfaction Pieces
16-Feb-22	Angelo Consoli	4.20	Detailed review of customer notice of motion; review banking statements, Eagle records, e-mail correspondence, etc. and update to Counsel re: same; correspondence with staff re: final payments on Settlement Agreements, Satisfaction Pieces, etc.; correspondence with collection agent re: vendor claim;
17-Feb-22	Carla Casco	0.20	Banking tasks
17-Feb-22	Angelo Consoli	3.80	Correspondence with Counsel re: Torkin Manes notice re: customer account garnishment, out of province customers, case conference disputes, etc.; correspondence / analysis with CGC re: customer disputes / settlement offers; correspondence with customer re: counsel representation; correspondence with staff re: customer payment, preparation of Satisfaction Pieces for customers that have completed settlement payments; review correspondence re: customer account garnishment; correspondence with counsel and third party re: information on customer/guarantor re: service of Judgements and JDE; correspondence to customer re: default judgement;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2022 to February 28, 2022

Date	Name	Hours	Comments
17-Feb-22	Adam Boettger	0.50	File HST returns for December 2021 and January 2022
17-Feb-22	Zack Fennema	1.50	Prepare summary default judgement list AB/MB customers Complete Satisfaction Pieces
18-Feb-22	Angelo Consoli	4.00	Discussions and correspondence with Counsel re: Tasmia account, Guarantor and correspondence with principal; reconciliation of customer account and update to CGC; correspondence with customer re: account reconciliation and request for bank statements; calls with various customers re: Judgements, disputed accounts; review customer documentation submission and update to CGC re: same;
18-Feb-22	Chris Mazur	0.60	Various e-mails, attend re: Tasmia, CGC update.
22-Feb-22	Angelo Consoli	2.80	Correspondence with customer and staff re: settlement installment payments; review / update listing for out of province customer service; review reports and correspondence with investigator re: customer investigation efforts; review and approval of supplier invoices; correspondence with CGC re: disputed customer account; correspondence with counsel re: customer disputed account, payments to principal, etc.;
22-Feb-22	Zack Fennema	0.70	Discuss & update payment plan tracker and collection in tracker;
22-Feb-22	Glenn Harper	2.00	Discussions with SIR Solutions regarding domains linked to database; discuss domain and website hosting with Rootways; review domains hosted through GoDaddy and required renewals of each.
23-Feb-22	Angelo Consoli	4.50	Review Compendiums submitted by Dynamic and M&M, analysis re: account statements and updates to Counsel; correspondence with Counsel re: customer garnishments, updates from banks and replies to customer counsel; correspondence with Counsel re: discussions with Claims Officer and customers counsel re: next steps on claims submission, analysis of discount claims, update from scheduling hearing with RSG Law customers, etc.; follow up with customer re: status of settlement payment; correspondence with CGC re: customer garnishment and response from customer counsel; correspondence with CGC re: review of documents relating to customer dispute; call and e-mail correspondence with customer re: Judgement;
23-Feb-22	Glenn Harper	1.00	Google email account monitoring, resolve access issue with email account access;
23-Feb-22	Adam Boettger	1.50	document EFS Collections from collection agent received in February 2022 and discussions re: reconciliations of legal fees; Record EFS Collection allocations for February 2022

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2022 to February 28, 2022

Date	Name	Hours	Comments
24-Feb-22	Angelo Consoli	2.50	Correspondence with Counsel re: customer settlement agreement terms; correspondence with CGC re: customer garnishment, response to legal counsel; review customer banking info, CCA, correspondence with customer bank and update to Counsel re: garnishment;
25-Feb-22	Angelo Consoli	1.80	Review and comments on Settlement Agreement; call with Counsel re: various customer matters and considerations re: next steps, settlement offers, etc.; prepare and provide customer account summary; correspondence with CGC re: discussions with customer counsel;
28-Feb-22	Angelo Consoli	2.80	Review customer dispute and related documentation and correspondence with CGC re: same; correspondence with customer: re: settlement and release of PPSA registration; review garnishee notice and correspondence with CGC re: same; correspondence re: customer negotiations; review Eagle records and update customer contact schedule;
28-Feb-22	Chris Mazur	0.50	Attend re: STL settlement, CGC garnishment progress, Loadforce, Welldone trucking
		<u>87.50</u>	

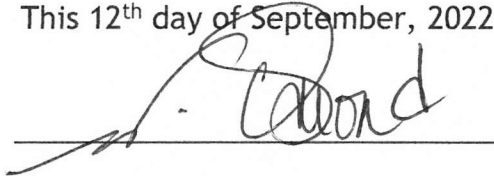
Attached is Exhibit "30"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Apr-22	908593 ONTARIO LIMITED, et al	CINV0462171-DD

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of March 1, 2022 to March 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	15.60	\$ 510.00	\$ 7,956.00
Vice President			
A. Consoli	66.20	425.00	28,135.00
Manager			
A. Boettger	6.90	350.00	2,415.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	7.50	150.00	1,125.00
G. Harper	3.60	250.00	900.00
S. Rickards	4.90	150.00	735.00
Z. Fennema	9.90	250.00	2,475.00
	<u>115.10</u>		<u>\$ 43,916.00</u>
HST on BDO Fees			5,709.08
Total Fees			<u>\$ 49,625.08</u>
Disbursements			
Courier/Postage Fees			\$ 29.48
HST on courier/postage fees			3.83
Total Disbursements			<u>\$ 33.31</u>
Total Invoice			<u><u>\$ 49,658.39</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2022

Date	Name	Hours	Comments
1-Mar-22	Angelo Consoli	4.30	Correspondence re: customer settlement offer; calls to customers re: DJ; review CCA and update re: banking info; update to counsel re: customer contact info; call with Counsel to discuss various estate matters and next steps; correspondence with CGC re: various customer accounts, request for information and provide same, negotiation and proposed settlement terms, etc.; correspondence with counsel re: customer dispute and request for claim documentation;
1-Mar-22	Carla Casco	0.50	Banking tasks;
1-Mar-22	Chris Mazur	1.60	Attend re: One time Transport, prep for and have call with IC to review all matters O/S on file. TDW resources, attend re: Central trucking and balance of payments.
1-Mar-22	Glenn Harper	0.10	Follow-up regarding payment processing;
1-Mar-22	Stephanie Burrowes	0.50	Transaction detail.
2-Mar-22	Angelo Consoli	1.80	draft Settlement Agreement for CGC customer; review and correspondence re: notice of garnishment; review and execute customer agreement and update to counsel re: receipt of wired funds; various correspondence with CGC re: customer collections, garnishments, etc.;
2-Mar-22	Chris Mazur	0.50	Attend to customer disputes and proposed settlement agreement;
2-Mar-22	Glenn Harper	0.50	Weekly email management on all Co. accts.
3-Mar-22	Angelo Consoli	3.50	Review and reconciliation of vendor analysis re: claimed outstanding account, compile response and notice of dispute re: same; follow up correspondence to various customers re: outstanding account, settlement proposal, etc.; review and execute Settlement Agreement, confirm related payment; review and account summary re: CGC customer dispute, garnishment, etc.;
3-Mar-22	Carla Casco	1.00	Banking tasks;
3-Mar-22	Chris Mazur	0.20	Attend re: Loadforce and Narinder Transport;
3-Mar-22	Susan Rickards	0.20	Review vendor documentation;
4-Mar-22	Angelo Consoli	4.30	Review Affidavits re: submissions to Claims Officer in response to R. Thapar clients, review related schedules and provide comments to counsel; correspondence with CGC re: various garnished accounts and additional garnishment accounts for consideration; correspondence with Counsel re: settlement agreement and related customer deposit;
4-Mar-22	Carla Casco	0.50	Banking tasks;
4-Mar-22	Chris Mazur	0.60	Attend re: CGC additional garnishments, Nareet transport, review A & B update re: A/R garnishments;
6-Mar-22	Adam Boettger	0.30	Review February 2021 EFS Collections required for journal entry
7-Mar-22	Angelo Consoli	3.30	Review and comments to Counsel re: Affidavits for submission to Claims Officer, final review and attend to swearing same; correspondence with Counsel re: various customer accounts, disputes, next steps, etc.; correspondence with CGC re: customer settlement; updates to staff re: customer settlements/disputes;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2022

Date	Name	Hours	Comments
7-Mar-22	Chris Mazur	0.30	Attend to submission to Claims officer;
8-Mar-22	Angelo Consoli	3.50	Correspondence re: various customer accounts, deposits, settlements, garnishments, etc.; correspondence with CGC re: garnished accounts status to date, additional accounts, etc.; review and execute Settlement Agreement; Summary of DJ #2 garnished accounts and correspondence with Counsel re: same;
8-Mar-22	Carla Casco	0.30	Banking tasks;
8-Mar-22	Chris Mazur	0.20	Correspondence re: CGC collection efforts, customer settlement;
8-Mar-22	Susan Rickards	0.10	Payment to vendor;
9-Mar-22	Angelo Consoli	0.80	Review and correspondence re: garnished accounts, customer payments, etc.; correspondence re: submission to Claims Officer; review and approval of supplier invoice;
9-Mar-22	Carla Casco	0.60	Banking tasks;
9-Mar-22	Chris Mazur	0.20	Attend to customer garnishment, dispute;
10-Mar-22	Angelo Consoli	3.00	Correspondence with Counsel re: customer garnishment, status of outstanding garnishments and follow up request to Sheriff; calls to various customers re: DJ, disputed items; update to counsel re: customer bankruptcy; correspondence with customer re: account garnishment and settlement agreement terms; discussions with staff re: customer garnishment cheques and related deposits; CGC correspondence re: garnishments;
10-Mar-22	Carla Casco	0.20	Banking tasks;
10-Mar-22	Chris Mazur	0.40	Attend re: Nasbeeb transport, Onetime freight, bankruptcy searches.
11-Mar-22	Angelo Consoli	4.30	Correspondence re: customer deposits, NSF payment; follow up with customer re: same; calls to various customers; account analysis re: accounts > \$50,000, considerations re: next steps; call with Investigator re: findings and next steps; correspondence with CGC re: additional garnishment notices, attempts re: additional garnishments; review counsel correspondence re: status of DJ #2 Customer garnishments; review update re: customer settlement offer;
11-Mar-22	Carla Casco	0.50	Banking tasks;
11-Mar-22	Chris Mazur	0.30	Attend re: Tasmia, Central Trucking, Nasbeeb trucking.
11-Mar-22	Glenn Harper	0.50	Email weekly mngt.
14-Mar-22	Angelo Consoli	0.50	Correspondence with CGC re: pursuit of customer claims / garnishments; review of CGC payment remittance; correspondence with customer re: settlement; correspondence with counsel re: customer proposed settlement terms;
14-Mar-22	Carla Casco	0.30	set up cheq requisition, set up payable & other banking task.
14-Mar-22	Chris Mazur	0.90	e-mails to/fr CGC re garnishments, attend re: Pilot settlements, call with IC, review R & D, cash in bank accounts, Dhillon legal fees.
14-Mar-22	Zack Fennema	1.00	Update payment tracker and payment plan with new bank transactions;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2022

Date	Name	Hours	Comments
15-Mar-22	Adam Boettger	4.70	Prepare updated R&D to February 28, 2022; Prepare HST allocations for February 2022 collections; Prepare HST EFS Collections journal entry for February 2022
15-Mar-22	Carla Casco	1.00	Banking tasks;
15-Mar-22	Chris Mazur	0.20	Attend to customer dispute;
16-Mar-22	Adam Boettger	0.30	Reconcile February 2022 EFS Collections with bank balance
16-Mar-22	Chris Mazur	0.30	Attend to borrower's repayment, Sohi settlement, email to Counsel;
16-Mar-22	Susan Rickards	0.20	Payment to vendor;
16-Mar-22	Zack Fennema	0.80	Update payment plan and tracker. Review USD payments;
17-Mar-22	Adam Boettger	0.30	File HST returns for the month of February 2022
17-Mar-22	Angelo Consoli	4.20	Review Pilot Settlement Agreement and related schedules and discussion regarding same; update to counsel re: comments on same; review and execute Customer Settlement Agreement and update to Counsel re: same; prepare customer Satisfaction Pieces re: Settlement Agreements fulfilled; review and approval of customer repayments and letters to same; correspondence with Counsel re: query on HST refunds in preparation for examinations; correspondence with Counsel re: CGC request re: Court Order;
17-Mar-22	Chris Mazur	0.90	Attend re: Pilot settlement, distributions, garnishments, STL transport, cash contingencies.
17-Mar-22	Susan Rickards	0.30	Payment to Vendors;
17-Mar-22	Zack Fennema	1.00	Update payment plan and tracker with new deposits. Review previous EFS collections;
18-Mar-22	Angelo Consoli	3.20	Review and analysis re: account garnishment status and update to Chris; call and correspondence with Counsel re: Claims Officer decision, customer counsel correspondence re: PPSA registration; review Claims Officer decision; review and approval of supplier invoice; follow up correspondence to customer re: delinquent payment;
18-Mar-22	Carla Casco	0.30	Banking tasks;
18-Mar-22	Chris Mazur	0.20	Attend re: customer disputes, settlements;
18-Mar-22	Zack Fennema (Terminated)	0.80	Update payment plan and collection tracker;
21-Mar-22	Adam Boettger	0.80	Prepare R&D as at February 28, 2022; Call with A Consoli to discuss R&D
21-Mar-22	Angelo Consoli	2.80	Review and discussions regarding R&D; correspondence with CGC re: customer dispute and request for documentation; review Mbtion and call with Counsel to execute affidavit re: Quebec proceedings and related Quebec customers; correspondence with CIBC re: GIC's; correspondence with Counsel re: customer disputes, customer letter, next steps; correspondence re: Estimated Realizations;
21-Mar-22	Chris Mazur	0.60	Attend re: NRV, A/R e-mails to/fr CIBC;
21-Mar-22	Glenn Harper	0.50	Email account monitoring.
21-Mar-22	Zack Fennema	0.50	Update payment plan and tracker;
22-Mar-22	Adam Boettger	0.30	Prepare OST return and cheque requisition;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2022

Date	Name	Hours	Comments
22-Mar-22	Angelo Consoli	2.60	Review CGC list of customers re: proposed accounts to garnish; follow up with customer re: status of outstanding payment; update to Counsel re: customer default and proposed next steps re: seeking Judgement, status of customer account garnishment; discussion with staff re: updates to AR tracking schedules;
22-Mar-22	Carla Casco	0.20	Banking tasks;
22-Mar-22	Chris Mazur	0.80	JJ Transport Claims Officer decision, Kaseeb transport, attend re: Quebec A/R, Central trucking, Road waste.
22-Mar-22	Glenn Harper	1.50	Login access issues with Google accounts & assistance of same with Google support.
22-Mar-22	Susan Rickards	0.20	Payment to vendor;
23-Mar-22	Angelo Consoli	3.50	Review and reconcile AR tracking summary; updates to realization schedules; correspondence with Counsel re: Quebec customer proceeding; review and summary to CGC re: garnishment efforts/results; review listing of additional customer accounts to garnish, summary re: considerations and correspondence with CGC re: same; follow up correspondence to customer re: Judgement;
23-Mar-22	Carla Casco	0.60	Receipt GIC for few accounts & other banking tasks.
23-Mar-22	Chris Mazur	0.70	Attend re: NRV schedule, CGC garnishments, Mbs transport
23-Mar-22	Susan Rickards	3.50	Compile documents for report schedule;
23-Mar-22	Zack Fennema	4.30	Update Summary of EFS Collections and reconcile accordingly.
24-Mar-22	Angelo Consoli	2.20	Call with Counsel to discuss various customer accounts: settlement terms, disputes, garnishments, responses from respective counsels, next steps, etc.; review and correspondence with CGC re: garnishments, DJ order, etc.; correspondence with staff re: receipt of customer garnishment;
24-Mar-22	Chris Mazur	1.30	Attend to settlements, customer disputes etc.;
24-Mar-22	Zack Fennema	0.50	Update payment plan and collection tracker;
25-Mar-22	Angelo Consoli	2.70	Meeting to discuss various estate matters; R&D, customer tracking, Estimated Realization analysis, etc.; correspondence with counsel re: various customer accounts, and proposed next steps; correspondence with CGC re: customer garnishments; follow up with various customers; analysis re: account reconciliations, and update to staff;
25-Mar-22	Carla Casco	0.20	Banking tasks;
25-Mar-22	Chris Mazur	0.70	Review Pilot settlement agreement, Attend re: NRV schedule, cash in bank, status of Atradius matter.
28-Mar-22	Angelo Consoli	6.00	Correspondence with customer re: settlement and related garnishment funds; correspondence with CGC re: customer request; Estimated Realization analysis, notes and related schedules and review AR tracking schedules;
28-Mar-22	Chris Mazur	0.30	Emails fr IC re: borrowing's, attend re: Ingrid transport, Sohi transport.
28-Mar-22	Glenn Harper	0.50	Email monitoring, QB billing.
28-Mar-22	Zack Fennema	0.50	Update payment plan with settlements and collection tracker with payments;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2022

Date	Name	Hours	Comments
29-Mar-22	Adam Boettger	0.20	Discussion with A Consoli re: CRA on HST audits;
29-Mar-22	Angelo Consoli	2.20	Review and discussions with staff re: customer account settlement summary; review and updates to Estimated Realization analysis and related assumptions;
29-Mar-22	Carla Casco	0.40	Banking tasks;
29-Mar-22	Chris Mazur	1.60	review CGC update, attend re: Road master and discuss NRV schedule and update to CIBC;
30-Mar-22	Angelo Consoli	5.80	Review and execute customer Settlement Agreement and update to Counsel re: same; review and revisions to Estimated Realization analysis and related schedules and call to discuss same; prepare analysis summary, outline and summary of key assumptions; review Affidavit and related Quebec proceeding motion; call with Counsel to swear affidavit; correspondence with staff re: customer settlement, accompanying letter to counsel and related Satisfaction Piece; call with Counsel to discuss various customer accounts, disputes, garnishments, notice from customer lawyer, etc.; review and sign letter to the bank re: account closures; review correspondence from Bank's counsel re: Eagle HST filings, review CRA notices, prepare summary and forward to counsel;
30-Mar-22	Carla Casco	0.50	Set up payable, prepare cheq requisition and prepare letter to close bank accounts;
30-Mar-22	Chris Mazur	2.80	Attend re: Ontime Transport, Roadway, Rangji, NRV schedule, telephone discussion with resources, finalize NRV schedule and submit to CIBC.
30-Mar-22	Susan Rickards	0.40	Payment to vendors;
31-Mar-22	Angelo Consoli	1.70	Call and email correspondence with DJ #2 customer re: Judgement, dispute, documentation, etc. and call with counsel re: same; correspondence re: garnishments received; correspondence with customer re: account settlement;
31-Mar-22	Carla Casco	0.40	Banking tasks;
31-Mar-22	Zack Fennema (Terminated)	0.50	Update payment plan and collection tracker;
		<u>115.10</u>	

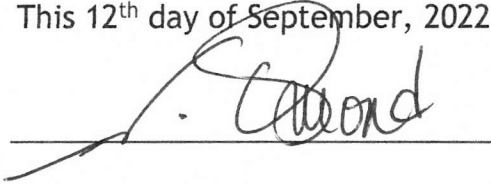
Attached is Exhibit "31"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.



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BDO Canada Limited
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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-May-22	908593 ONTARIO LIMITED, et al	CINV0462171-EE

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of April 1, 2022 to April 30, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	6.50	\$ 510.00	\$ 3,315.00
Vice President			
A. Consoli	58.20	425.00	24,735.00
Manager			
A. Boettger	10.90	350.00	3,815.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	6.70	150.00	1,005.00
G. Harper	2.80	250.00	700.00
K. Hickling	2.50	275.00	687.50
S. Murphy	46.10	150.00	6,915.00
S. Rickards	17.00	150.00	2,550.00
Z. Fennema	11.90	250.00	2,975.00
	<u>163.10</u>		<u>\$ 46,872.50</u>
HST on BDO Fees			6,093.43
Total Fees			<u>\$ 52,965.93</u>
Total Invoice			<u><u>\$ 52,965.93</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2022

Date	Name	Hours	Comments
1-Apr-2022	Angelo Consoli	3.00	Correspondence re: customer deposits; correspondence with CGC re: customer garnishment call with the Bank re: realization analysis, assumptions, etc.; review status of customer responses, prepare summary and e-mail to be submitted as additional follow up to non-responding customers; correspondence with customer re: disputes; various file administration matters;
1-Apr-2022	Carla Casco	1.00	Receipt cheques, prepare deposit, set up payable & print cheques;
1-Apr-2022	Zack Fennema	3.40	Complete analysis of Amounts Owing summary list, Judgments, and draft emails, call with Angelo to discuss process;
1-Apr-2022	Chris Mazur	0.70	attend re: A/R, garnishments and funds on hand;
4-Apr-2022	Stephanie Burrowes	0.50	Transaction Detail.
4-Apr-2022	Glenn Harper	0.20	Resolve access issues with SIR database.
4-Apr-2022	Zack Fennema	2.80	Compile and submit collection of amounts owing emails to customers; Retrieve invoices from SIR website;
4-Apr-2022	Angelo Consoli	6.00	Calls to various customers to follow up on outstanding Judgments and email addresses; discussions with staff re: compiling Judgments and compose email to various outstanding customer accounts; review and submit emails to customers; correspondence with various customers and/or their Counsel responding to Judgment notices; discussion with Counsel re: correspondence with customer's lawyer; review documentation provided by customer; correspondence with Counsel re: customer settlement agreement payments/terms; compile Judgment and related information and submit to collection agent
4-Apr-2022	Glenn Harper	0.50	Review email correspondence;
5-Apr-2022	Carla Casco	1.30	Prepare cheque requisition, set up payable and print cheque, receipt cheques;
5-Apr-2022	Sherri Murphy	1.30	Preparing schedules for Report
5-Apr-2022	Angelo Consoli	4.30	Correspondence with various customers in response to Judgment notices; review customer invoices and compile account analysis/summary; correspondence with Investigator re: customer investigation and compile available contact information, etc.; review various customer responses and compile responses outlining Judgment, CCA, etc. and correspondence with Counsel re: same; update to CGC re: customer garnishment
5-Apr-2022	Zack Fennema	1.60	Update payment plan and collection tracker, retrieve customer invoices as needed;
6-Apr-2022	Susan Rickards	1.00	Prepare vendor cheques and letters, Preparing schedules for court report;
6-Apr-2022	Carla Casco	0.50	Print reports and other banking tasks;
6-Apr-2022	Angelo Consoli	0.80	Review notice and correspondence with Counsel re: garnished funds and correspondence with staff re: customer deposits; call with lawyer representing customer; review Counsel's comments and submit email to R. Thapar re: Judgments against customer he represents;
6-Apr-2022	Sherri Murphy	1.80	Preparing schedules for report
7-Apr-2022	Carla Casco	1.00	Reconcile bank statements and other banking tasks;
7-Apr-2022	Angelo Consoli	3.50	correspondence with CGC re: customer settlement, customer CCA; correspondence with Counsel re: various customer account disputes, alternatives re: Guarantors, examination dates, etc.; review and updates to report schedules;
8-Apr-2022	Sherri Murphy	6.50	Preparing schedules for report
8-Apr-2022	Zack Fennema	0.60	Update customer payout statements and EFS Tracker;
8-Apr-2022	Angelo Consoli	2.50	Correspondence with Investigator re: customer contact information; review and updates to report schedules; correspondence with staff re: customer deposit

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2022

Date	Name	Hours	Comments
10-Apr-2022	Adam Boettger	2.50	Prepare interim statement of receipts and disbursements as at March 31, 2022; Compile EFS Collection for March 2022;
11-Apr-2022	Carla Casco	0.50	Set up payable, print cheques and reconcile bank statements;
11-Apr-2022	Susan Rickards	1.50	Preparing schedules for report
11-Apr-2022	Zack Fennema	0.50	Update payment plan and collection tracker;
11-Apr-2022	Sherri Murphy	1.50	Preparing schedules for report
11-Apr-2022	Angelo Consoli	4.30	Correspondence with Counsel re: Quebec proceedings, various customer settlement discussions; call with Customer re: Judgment and proposed Settlement terms; correspondence with customer re: lack of evidence for account payment and outline Judgement Amount; review of customer payments, customer garnishment notice; update to CGC re: same; review and updates to Report schedules;
11-Apr-2022	Adam Boettger	6.20	Update interim statement of receipts and disbursements as at March 31, 2022; Prepare journal entry for EFS Collections in 2022, HST calculations; Prepare and file HST return for March 2022; Prepare and file QST return for March 2022 and issue payment
11-Apr-2022	Chris Mazur	0.20	Attend re: Quebec accounts, JP transport;
12-Apr-2022	Carla Casco	0.50	Receipt cheques, prepare deposit slip and other banking tasks;
12-Apr-2022	Sherri Murphy	4.50	Preparing schedules for report
12-Apr-2022	Angelo Consoli	2.80	Calls and email correspondence with various customers re: Judgments, outstanding accounts, disputes, etc.; follow up with Counsel re: pre/post Judgement interest; review and updates to Report schedules; review bank correspondence and execute letter re: closure of bank accounts; review and approval of supplier invoice; call with Chris to discuss various estate matters, collection process updates, customer settlement proposal, etc.;
12-Apr-2022	Susan Rickards	2.00	Preparing schedules for report
12-Apr-2022	Chris Mazur	0.70	Call re: estate matters; collection disputes, settlement, etc.;
12-Apr-2022	Glenn Harper	0.50	Review email correspondence;
13-Apr-2022	Susan Rickards	2.00	Prepare schedules for court report
13-Apr-2022	Zack Fennema	1.80	Update payment plan and collection tracker, Update Summary EFS collections, discussion re: next steps;
13-Apr-2022	Sherri Murphy	1.70	Preparing schedules for report
13-Apr-2022	Chris Mazur	0.50	Attend re: RN transport, preparation for court and taxation;
13-Apr-2022	Angelo Consoli	3.60	Correspondence with customer Counsel re: review of Claim / Judgment; review and discuss customer deposits; review of CGC report; prepare Satisfaction piece and submit to customer; meeting to discuss various estate matters; follow up with Counsel re: proposed customer settlement terms; review and updates to report schedules;
13-Apr-2022	Kim Hickling	1.00	Prepare spreadsheet for report
14-Apr-2022	Sherri Murphy	6.00	Preparing schedules for report
14-Apr-2022	Susan Rickards	4.50	Prepare schedule documents for report
14-Apr-2022	Adam Boettger	2.00	Review settlement of EFS account and record entry in A/R tracker; Discuss HST and prepare summary of monthly HST filings;
14-Apr-2022	Angelo Consoli	2.20	Correspondence with customer re: proposed settlement / timing; discussion with staff re: HST account analysis, customer settlement terms; review and update to report schedules;
14-Apr-2022	Chris Mazur	0.10	E mail to CGC;
18-Apr-2022	Glenn Harper	0.10	Discussion with GoDaddy regarding Eagle Fleet Services domain;
18-Apr-2022	Carla Casco	0.50	Receipt cheques and prepared deposit slips;
18-Apr-2022	Angelo Consoli	3.00	Correspondence with CGC re: garnishments; discussions with staff re: customer deposits; review and updates to Report schedules;
19-Apr-2022	Sherri Murphy	5.50	Preparing schedules for court report
19-Apr-2022	Susan Rickards	1.00	Preparing schedules for court report

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2022

Date	Name	Hours	Comments
19-Apr-2022	Angelo Consoli	2.20	Review correspondence (and related documentation) submitted to Counsel re: Himalya dispute; correspondence with customer; updates to Report schedules;
20-Apr-2022	Zack Fennema	0.60	Update payment plan and collection tracker;
20-Apr-2022	Susan Rickards	3.50	Preparing schedules for report
20-Apr-2022	Angelo Consoli	1.50	Review update re: Pilot matter and correspondence with Counsel re: same; call to discuss status of various estate matters; review update re: Atradius hearing; review status of various settlement agreements /payment terms;
20-Apr-2022	Sherri Murphy	5.50	Preparing schedules for report
20-Apr-2022	Chris Mazur	0.50	Attend re: court approval motion, Himalya, letter from Counsel on Atradius;
20-Apr-2022	Kim Hickling	1.00	Assist with report schedules;
21-Apr-2022	Zack Fennema	0.60	Update payment plan and collection tracker;
21-Apr-2022	Chris Mazur	0.50	Compile documents for court attendance, call to discuss estate matters;
21-Apr-2022	Angelo Consoli	2.30	Review CGC submission; call to discuss various estate matters; review and updates to Report schedules; review documentation supplied by customer re: dispute;
21-Apr-2022	Sherri Murphy	3.50	Preparing schedules for report
21-Apr-2022	Kim Hickling	0.50	Report schedules;
22-Apr-2022	Glenn Harper	1.00	Communications with GoDaddy regarding ICANN requirements and related issues with domain key;
22-Apr-2022	Angelo Consoli	4.50	Email and call with RN Transport re: Judgment, customer's request for settlement -- account analysis and response; review and reconciliation of report schedules; call with Counsel re: upcoming Motion, report, etc.;
22-Apr-2022	Chris Mazur	1.30	Attend re: Atradius reporting letter, email to CIBC, attend re: court attendance, review court materials;
22-Apr-2022	Susan Rickards	1.50	Preparing schedules for report
22-Apr-2022	Sherri Murphy	5.00	Preparing schedules for report
25-Apr-2022	Carla Casco	0.20	Receipt payment, prepare deposit slip;
25-Apr-2022	Chris Mazur	0.10	Attend re: Himalya trucking;
25-Apr-2022	Angelo Consoli	4.30	Review Himalya dispute documentation, review related Eagle banking records and confirm customer disputed item is invalid - update to Counsel; correspondence with DJ #2 customer re: Judgment, repayment review and analysis of account
25-Apr-2022	Adam Boettger	0.20	Return call to CRA representative requesting update on account
25-Apr-2022	Glenn Harper	0.50	Review email correspondence;
25-Apr-2022	Sherri Murphy	3.30	Preparing schedules for report
26-Apr-2022	Angelo Consoli	3.20	Prepare update to Counsel re: status of collection /garnishment efforts for accounts > \$50,000; Attend call with Counsel re: various estate matters, Pilot Motion, Atradius, Customer Judgements, etc.; correspondence with Sky View Guarantor, review documentation re: dispute and forward to counsel for consideration; follow up with Simcom Guarantors re: Judgment, prepare and send Settlement Agreement to RN;
26-Apr-2022	Chris Mazur	0.60	Call with IC re: pending motion, Atradius.
27-Apr-2022	Carla Casco	0.60	Receipt payments, and prepare deposit slips;
27-Apr-2022	Angelo Consoli	0.50	Review and correspondence with Counsel re: letter to RSG/TM, Pilot matter; correspondence with staff re: customer payment, garnishment cheques; review bankruptcy notice re: customer Guarantor;
28-Apr-2022	Angelo Consoli	1.50	Correspondence with customer re: confirmation of settlement payment, Settlement Agreement and prepare Satisfaction Piece; call with Counsel re: Court report matters, customer Judgments, etc.; analysis re: various customer accounts and Guarantors and update to Counsel re: same; call with Counsel re: Himalya analysis and proposed response;
28-Apr-2022	Chris Mazur	0.20	Letter re: RSG clients and go forward;

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1 to April 30, 2022

Date	Name	Hours	Comments
29-Apr-2022	Carla Casco	0.60	Banking tasks;
29-Apr-2022	Angelo Consoli	2.20	Review and discussion re: Pilot Agreement and submit to Counsel; correspondence with customer re: Settlement Agreement/Satisfaction Piece; correspondence with CGC and staff re: garnishments and customer deposits; discussions with Chris re: various estate matters;
29-Apr-2022	Chris Mazur	1.10	Reporting letter re: court decision, email to CIBC, attend to Pilot release and sign;
		<u>163.10</u>	

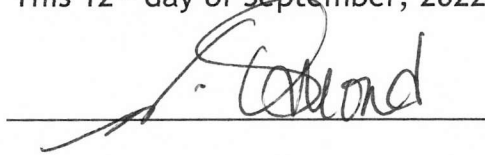
Attached is Exhibit "32"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jun-22	908593 ONTARIO LIMITED, et al	CINV0462171-FF

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of May 1, 2022 to May 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	11.30	\$ 510.00	\$ 5,763.00
Vice President			
A. Consoli	34.30	425.00	14,577.50
Manager			
A. Boettger	4.30	350.00	1,505.00
S. Burrowes	1.00	350.00	350.00
Staff			
C. Casco	6.90	150.00	1,035.00
G. Harper	2.30	250.00	575.00
S. Murphy	0.80	150.00	120.00
S. Rickards	0.20	150.00	30.00
Z. Fennema	12.30	250.00	3,075.00
	<u>73.40</u>		<u>\$ 27,030.50</u>
HST on BDO Fees			3,513.97
Total Fees			<u>\$ 30,544.47</u>
Total Invoice			<u><u>\$ 30,544.47</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2022

Date	Name	Hours	Comments
2-May-22	Angelo Consoli	2.20	Review and comments re: Draft Court Report; correspondence with customer re: Claim, settlement, etc.; discussions with staff re: customer deposits; review and correspondence with Counsel re: RSG /TM customer accounts and response re: same;
2-May-22	Zack Fennema	1.10	Update EFS collections summary for month of April. Update payment plan and tracker;
2-May-22	Carla Casco	0.50	Prepare deposit and other banking tasks;
2-May-22	Glenn Harper	0.50	Email monitoring on accounts;
2-May-22	Chris Mazur	1.10	Attend re: Court report and correspondence re: same;
3-May-22	Stephanie Burrowes	0.50	Account Transaction detail;
3-May-22	Sherri Murphy	0.80	Preparing schedules for court report
3-May-22	Carla Casco	0.20	Receipt payment, prepared deposit slip
3-May-22	Zack Fennema	0.50	Update payment plan and tracker with new payments. Follow-up with Adam on Journal Entries for collection agent
3-May-22	Adam Boettger	2.30	Prepare journal entry allocations for EFS Collections in April 2022; Prepare allocation of EFS Collection from collection agent received in April 2022
3-May-22	Angelo Consoli	2.80	Correspondence with Counsel re: customer dispute and review Eagle records re: same; conference call with Counsel to discuss Twelfth Court Report, considerations, etc.; prepare accompanying schedule; review and comments re: Report revisions;
3-May-22	Chris Mazur	0.60	Attend re: report to court, call with IC to discuss same;
4-May-22	Angelo Consoli	1.00	Review and correspondence with Counsel re: final review and comments on Twelfth Report and related Orders /Judgements; call with Counsel re: customer dispute and related Settlement discussions with their new counsel; correspondence to customer and guarantor re: Judgment and proposed resolution;
4-May-22	Chris Mazur	0.50	Review/finalize /Sign report to court. Attend re: Atradius notice of appeal;
5-May-22	Carla Casco	0.20	Prepare deposit slip and other banking tasks;
5-May-22	Angelo Consoli	0.70	Review and correspondence with Counsel re: customer dispute, prepare account analysis, confirmation of customer installment payments;
5-May-22	Chris Mazur	0.60	Attend re: repayment of borrowing's, Star Transport, Ingrid Transport, Quebec test case;
6-May-22	Stephanie Burrowes	0.30	Approve transfers.
6-May-22	Carla Casco	0.50	Set up payable and transfer funds as per cheque requisitions;
6-May-22	Chris Mazur	0.40	Prepare and have call re: Atradius;
6-May-22	Zack Fennema	0.60	Update payment plan and collection tracker;
6-May-22	Angelo Consoli	0.80	Review and correspondence with Counsel re: responses from Customers in respect of Motion; correspondence re: account transfers; review and discussions re: Atradius matters;
6-May-22	Glenn Harper	0.10	Upload Court documents to site;
8-May-22	Adam Boettger	2.00	Prepare HST calculations for EFS collections in Apr 2022; Prepare journal entry for EFS collections in Apr 2022; Prepare QST return for Apr 2022
9-May-22	Glenn Harper	0.60	Correspondence to BDO IT regarding report upload to extranet site; weekly email account management
9-May-22	Susan Rickards	0.20	Payment to vendors;
9-May-22	Angelo Consoli	0.50	Correspondence with Counsel re: customer Judgment payment and consideration re: Judgment sought; correspondence re: garnishment; review and approval of vendor invoices;
9-May-22	Chris Mazur	0.30	Attend re: Central Trucking, RSG /TM Accounts Status, emails;

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2022

Date	Name	Hours	Comments
10-May-22	Angelo Consoli	2.20	Attend call with Collection Agent re: status update on collection efforts, garnishments, next steps, etc.; Call with Counsel re: Central Trucking deposit and related Court Motion; Attend Court Motion; call with Counsel re: Customer settlement offer and account analysis; correspondence re: approval of loan repayment; telephone and e-mail correspondence with Customer and related Guarantors re: terms of settlement proposal;
10-May-22	Chris Mazur	1.20	Call with CGC to review collection status, review collection schedule, review Atradius matter, emails re: borrowings repayment; Attend Court Motion;
11-May-22	Stephanie Burrowes	0.10	Approve transfers;
11-May-22	Angelo Consoli	2.50	Review correspondence re: update on RSG/TM Customers; correspondence re: CIBC and Pilot transfers and approval /steps re: same, and follow up re: outstanding Pilot transfer information; correspondence with counsel re: DJ customer settlement proposal; correspondence with CGC re: garnished account, settled account;
11-May-22	Carla Casco	1.50	Print reports, create transfer on CIBC site and set up payable in Ascend;
11-May-22	Chris Mazur	0.40	Attend re: wire for Pilot, borrowings, attend re: A/R customer accounts, disputes, etc.;
11-May-22	Zack Fennema	1.10	Update payment plan and tracker. Correspondence to IT re: creditor site upload;
12-May-22	Angelo Consoli	1.10	Review and summary re: Quebec customer enforcement and update to Counsel re: same; correspondence with the Bank re: payment; call to discuss customer payments, RSG customers, etc.;
12-May-22	Chris Mazur	0.90	Attend re: RSG clients, settlement methodology, further Quebec garnishments;
12-May-22	Zack Fennema	0.70	Update payment plan and tracker. Confirm customer deposits;
13-May-22	Stephanie Burrowes	0.10	Approve transfer;
13-May-22	Angelo Consoli	1.80	Conference call re: Atradius matter and correspondence with Counsel re: same; correspondence with Counsel re: RSG/TM additional customers, proposed next steps, etc.; correspondence with Counsel and the Bank re: wire transfer; correspondence to customer re: Judgment;
13-May-22	Carla Casco	1.50	Prepare wire and other banking tasks;
13-May-22	Chris Mazur	1.20	Prepare for and have call with CIBC and respective Counsel. claims settlements;
15-May-22	Angelo Consoli	0.30	Bank reconciliations;
16-May-22	Angelo Consoli	1.50	Review garnishment notice; correspondence with CGC re: various garnished accounts; review and analysis re: additional RSG customers and update to Counsel re: same;
16-May-22	Carla Casco	0.50	Prepare deposit slip and other banking tasks;
16-May-22	Chris Mazur	0.20	Attend re: Atradius email, Freightway;
17-May-22	Angelo Consoli	1.80	Discussions re: analysis on status of accounts on Atradius submissions, review and summarize same and update to Chris; review and approval of supplier invoice; correspondence with Counsel re: Atradius considerations;
17-May-22	Chris Mazur	0.10	Attend re: Quebec Judgments;
17-May-22	Zack Fennema	0.80	Review and update status of Atradius account submission List Call to discuss analysis;
18-May-22	Carla Casco	0.50	Prepared cheque requisition, print cheques and other banking tasks.
18-May-22	Angelo Consoli	0.30	Review Counsel correspondence re: Atradius and discussions re: analysis on same;

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1 to May 31, 2022

Date	Name	Hours	Comments
18-May-22	Chris Mazur	0.30	Attend re: Atradius, customer accounts;
19-May-22	Angelo Consoli	2.00	Review correspondence re: RSG customer accounts, submissions to Claims officer; review customer garnishment notice; call with Counsel re: Atradius submissions, appeal, etc.;
19-May-22	Chris Mazur	0.10	E-mails from Counsel re: customer claims;
19-May-22	Zack Fennema	3.50	Update payment plan and tracker, Update EFS Collection Summary and reconcile. Create summary list
20-May-22	Angelo Consoli	1.50	Review and discuss analysis re: Atradius submissions and draft update re: Atradius accounts; call to discuss same;
20-May-22	Chris Mazur	0.20	Attend re: CIBC query response;
24-May-22	Angelo Consoli	3.20	Review and correspondence re: CGC remittance, bank garnishment notices, etc.; review affidavits and correspondence with Counsel re: Ray T clients; review and discussions re: Atradius customer accounts, updates to summary chart and draft update to Counsel;
24-May-22	Chris Mazur	1.30	Atradius report to CIBC, Telephone discussion with resources, Notice of Appeal of Atradius decision;
25-May-22	Zack Fennema	2.90	Review and discuss Summary Atradius List; Reconcile source sheets with summary list
25-May-22	Chris Mazur	0.30	attend to RSG/TM customer matters, next steps, etc.;
25-May-22	Angelo Consoli	2.70	Meeting to review/discuss RSG customers, proposed course of action, settlement offer, etc.; Call with Counsel re: RSG/TM customer accounts, next steps re: proposed settlement terms, Quebec customers, etc.; review and discuss re: analysis on Atradius accounts;
25-May-22	Glenn Harper	0.50	review account e-mails;
26-May-22	Carla Casco	0.50	Prepare deposit slip and other banking tasks.
26-May-22	Zack Fennema	0.90	Update payment plan and collection tracker;
26-May-22	Chris Mazur	0.40	Attend re: RSG issues/strategy, Atradius;
26-May-22	Angelo Consoli	1.00	Analysis re: Atradius Claims, CLD customers, call with Counsel to discuss same; correspondence from Customer counsel re: settlement, garnished bank account and follow up with Counsel re: request to remove;
27-May-22	Angelo Consoli	1.20	Prepare summary schedule for bank update; review update from Counsel; review customer submission to counsel and review Eagle records re: same;
30-May-22	Carla Casco	0.80	Set up payable, prepare cheque requisition, print cheque and other banking tasks;
30-May-22	Chris Mazur	1.10	Atradius report to CIBC, telephone discussion with resources, emails on A/R;
30-May-22	Angelo Consoli	1.70	Review and discussions re: Atradius matter, update report charts; correspondence re: creditor notice and follow up re: same; correspondence with customer counsel re: account garnishment; correspondence with Counsel re: examinations;
30-May-22	Glenn Harper	0.50	corporate account review;
31-May-22	Carla Casco	0.20	Mailing payments to vendors;
31-May-22	Chris Mazur	0.10	Attend re: garnishments;
31-May-22	Angelo Consoli	1.50	Correspondence re: customer garnishment; update RSG /TM customer listing, interest and settlement offer calculation; review vendor invoice;
31-May-22	Glenn Harper	0.10	Correspondence from Google regarding changes to business account;
31-May-22	Zack Fennema	0.20	Update tracking for A/R Reverse Claims process;
		<u>73.40</u>	

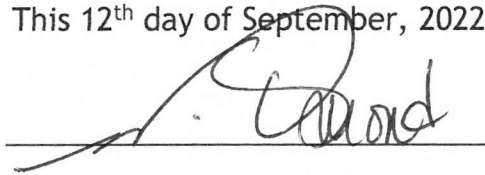
Attached is Exhibit "33"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Jul-22	908593 ONTARIO LIMITED, et al	CINV0462171-GG

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of June 1, 2022 to June 30, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	3.70	\$ 510.00	\$ 1,887.00
Vice President			
A. Consoli	38.40	425.00	16,320.00
Manager			
A. Boettger	4.50	350.00	1,575.00
S. Burrowes	0.60	350.00	210.00
Staff			
C. Casco	5.70	150.00	855.00
G. Harper	3.80	250.00	950.00
S. Murphy	1.20	150.00	180.00
S. Rickards	0.80	150.00	120.00
Z. Fennema	8.50	250.00	2,125.00
	<u>67.20</u>		<u>\$ 24,222.00</u>
HST on BDO Fees			3,148.86
Total Fees			<u>\$ 27,370.86</u>
Total Invoice			<u><u>\$ 27,370.86</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2022

Date	Name	Hours	Comments
1-Jun-22	Carla Casco	1.00	Prepare deposit, review invoices re: Hydro One request and other banking tasks.
1-Jun-22	Angelo Consoli	2.50	Review account statement / analysis re: vendor request; review customer dispute submission, review related Eagle records and update to Counsel; call with Counsel to discuss same; follow up with GT re: request for supporting documents; review and approval of supplier payment
1-Jun-22	Chris Mazur	0.30	Attend re: RSG matter, Town Transport
2-Jun-22	Stephanie Burrowes	0.60	Transaction detail.
2-Jun-22	Glenn Harper	0.60	Communications vendor re: account billing;
2-Jun-22	Chris Mazur	0.30	E mails and attend re: A/R.
3-Jun-22	Angelo Consoli	1.40	Review documentation provided by GT re: customer account dispute and update to Counsel; review and provide banking details for Quebec customer garnishment to counsel; call to customer re: dispute;
3-Jun-22	Adam Boettger	1.20	Prepare EFS collection allocations for May 2022; Prepare EFS collections journal entry for May 2022
3-Jun-22	Zack Fennema	0.50	Update payment plan and tracker.
6-Jun-22	Carla Casco	0.20	Review customer deposit
6-Jun-22	Sherri Murphy	0.80	Preparing schedules for report
6-Jun-22	Carla Casco	0.20	Prepare deposit slip.
6-Jun-22	Adam Boettger	3.00	Prepare journal entry for EFS collections in May 2022; Prepare HST calculations for EFS collections in May 2022; Prepare QST return for May 2022.
6-Jun-22	Chris Mazur	0.30	Attend re: Quebec enforcements, other A/R.
7-Jun-22	Carla Casco	0.60	Print bank reports, prepared cheque requisitions, set up payable, and print cheques.
7-Jun-22	Adam Boettger	0.30	Discussion of HST filings.
7-Jun-22	Angelo Consoli	0.80	Correspondence with Customer Counsel re: account garnishment and forward notices re: same; review and approval of invoices; discussions re: HST filings;
7-Jun-22	Chris Mazur	0.10	Attend re: Quebec accounts.
8-Jun-22	Susan Rickards	0.20	Payment to vendors
8-Jun-22	Angelo Consoli	1.40	Calls to customer re: outstanding account balance; review and correspondence re: Town Transport account, Quebec customers; correspondence from /to creditor re: pre-appointment claims; review and discussion re: garnished account
8-Jun-22	Carla Casco	0.50	Prepare deposit slip and other banking tasks.
8-Jun-22	Chris Mazur	0.40	Attend re: A/R Quebec Judgments.
9-Jun-22	Glenn Harper	1.00	Attend to vendor notification; Review email correspondence;
9-Jun-22	Susan Rickards	0.20	Payment to vendors
9-Jun-22	Carla Casco	0.60	Prepare cheque requisitions, set up payable and printed cheques.
9-Jun-22	Angelo Consoli	3.80	Review and approval of cheques; calls to customer; review Investigators report and call to discuss same; review Quebec customer listing for banking data and cca's; review update from counsel re: correspondence from customer's counsel, analysis re: customer account and update to counsel;
9-Jun-22	Zack Fennema	0.80	Update collection tracker and payment plan tracker;
9-Jun-22	Chris Mazur	0.20	Attend re: A/R.

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2022

Date	Name	Hours	Comments
10-Jun-22	Angelo Consoli	2.80	Review and approval of supplier invoice; correspondence with investigator re: customer report; correspondence with Counsel re: examinations, customer disputes, next steps, etc.; review and reconcile Quebec customer listing and update to Chris re: same;
10-Jun-22	Zack Fennema	0.50	Update payment plan and collection tracker.
13-Jun-22	Angelo Consoli	2.50	Call with Counsel to discuss various customer disputes, next steps; call with Chris to discuss Quebec customer litigation, prepare account analysis, review for banking details and submit summary to Counsel; review report and correspondence with Investigator;
13-Jun-22	Chris Mazur	0.60	Attend re: Quebec accounts, status, omnibus order targets, garnishments.
14-Jun-22	Zack Fennema	0.50	Update customer account schedules;
14-Jun-22	Carla Casco	0.40	Prepare deposit slips.
14-Jun-22	Chris Mazur	0.20	Attend re: Quebec A/R.
15-Jun-22	Carla Casco	0.70	Reconcile bank statement and prepare deposit slips.
15-Jun-22	Angelo Consoli	2.30	Review and discussions re: customer deposits and CGC collection report; update to CGC re: garnishment collection; review status of customer outstanding accounts and related account analysis;
15-Jun-22	Glenn Harper	0.50	Weekly email management of Company accounts.
15-Jun-22	Zack Fennema	0.60	Review CGC reporting and update payment plan and collection tracker.
16-Jun-22	Susan Rickards	0.20	Payment to vendors.
16-Jun-22	Angelo Consoli	1.50	Review correspondence and call with Counsel to discuss Atradius matter, CLD Claims, DCL claims, various customer accounts, etc.; review CRA correspondence; review customer reports and discuss re: next steps;
16-Jun-22	Chris Mazur	0.40	Call with Counsel on Atradius and go forward.
17-Jun-22	Chris Mazur	0.30	Attend re: A/R, disputes;
17-Jun-22	Zack Fennema	0.40	Update payment plan and collection tracker.
20-Jun-22	Chris Mazur	0.40	Attend re: Gold carrier, emails re: Atradius. Letter from Counsel.
20-Jun-22	Angelo Consoli	3.20	Review and update schedules re: costs, invoicing; review and discussions re: customer collections; review counsel correspondence re: Atradius.
20-Jun-22	Glenn Harper	0.50	Attend to notice from Vendor;
21-Jun-22	Carla Casco	0.60	Prepared cheque requisitions, set up payable and printed cheques.
21-Jun-22	Sherri Murphy	0.40	Preparing schedules for report
21-Jun-22	Angelo Consoli	0.60	Review and correspondence re: vendor invoices; customer account summary.
22-Jun-22	Susan Rickards	0.20	Payments to vendors.
22-Jun-22	Angelo Consoli	1.80	Review and discussion re: customer account summary, next steps, Atradius; review and discuss cost analysis;
22-Jun-22	Chris Mazur	0.20	Attend re: Guarantor actions, skip tracing, collection agent
23-Jun-22	Angelo Consoli	1.20	Review notice from Customer Counsel, review letter submitted re: guarantor, etc.; review related customer account details;
24-Jun-22	Angelo Consoli	0.20	Review and call to customer re: Judgment;
24-Jun-22	Glenn Harper	0.50	Review email correspondence;

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1 to June 30, 2022

Date	Name	Hours	Comments
27-Jun-22	Angelo Consoli	2.70	Correspondence with Customer and Customer Counsel re: PPSA discharge, review files and responses re: same; call with Counsel to discuss RSG customers, review customer DJ details and response to Counsel;
28-Jun-22	Zack Fennema	1.50	Complete T-Chek summary of customers as requested.
28-Jun-22	Carla Casco	0.40	Receipt payment and prepare deposit
28-Jun-22	Angelo Consoli	3.20	Call with Counsel re: update on RSG /TM customers, proposed additional analysis; discuss and review analysis with staff; review customer dispute details; correspondence from customer and call with Counsel re: Arctic Fox property discharge and next steps; collection agent correspondence;
28-Jun-22	Glenn Harper	0.60	Request from vendor regarding authorized email users.
29-Jun-22	Glenn Harper	0.10	Review vendor billing;
29-Jun-22	Carla Casco	0.50	Prepared cheque requisition, print cheque and other banking tasks.
29-Jun-22	Angelo Consoli	2.70	Review and correspondence with the Bank re: realization analysis; review and approval of supplier invoice; review and correspondence with Counsel and staff re; analysis on RSG /TM customer fuel charges, etc.;
29-Jun-22	Zack Fennema	1.10	Update Summary EFS Collections for end of month.
30-Jun-22	Angelo Consoli	3.80	Review and correspondence to Counsel re: Atradius update, considerations, next steps; call with staff re: counsel request and documentation to compile; review estimated realization analysis considerations and update to the Bank; review and update to Counsel re: RSG /TM customer fuel charges; review CRA notice; update to CGC and request for update re: status of accounts;
30-Jun-22	Zack Fennema	2.60	Review Atradius customers with Angelo Retrieve and compile Judgments.
		<u>67.20</u>	

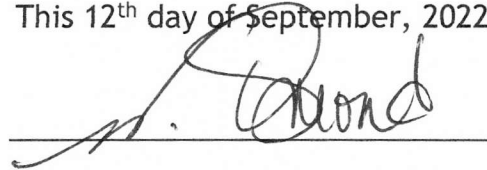
Attached is Exhibit "34"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**



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BDO Canada Limited
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BDO Canada Limited
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L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
15-Aug-22	908593 ONTARIO LIMITED, et al	CINV0462171-HH

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of July 1, 2022 to July 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	5.40	\$ 510.00	\$ 2,754.00
Vice President			
A. Consoli	59.70	425.00	25,372.50
Manager			
A. Boettger	1.00	350.00	350.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	2.40	150.00	360.00
G. Harper	1.10	250.00	275.00
S. Murphy	17.80	150.00	2,670.00
S. Rickards	0.80	150.00	120.00
Z. Fennema	8.70	250.00	2,175.00
	<u>97.40</u>		<u>\$ 34,251.50</u>
HST on BDO Fees			4,452.70
Total Fees			<u>\$ 38,704.20</u>
Total Invoice			<u><u>\$ 38,704.20</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2022

Date	Name	Hours	Comments
5-Jul-2022	Carla Casco	1.00	Prepare deposit, prepare cheque requisition, set up payables and print cheques;
5-Jul-2022	Glenn Harper	0.10	Contact with vendor;
5-Jul-2022	Angelo Consoli	0.90	Review vendor invoices; correspondence re: deposits, costing summary, etc.;
6-Jul-2022	Angelo Consoli	3.20	Review correspondence re: customer settlement offer; call with Counsel re: Atradius matter, CLD judgements, etc. and forward relevant judgements; correspondence with staff re: customer deposits, estimated realization analysis and related R&D;
6-Jul-2022	Zack Fennema	0.60	Update payment plan and collection tracker;
7-Jul-2022	Susan Rickards	0.20	Payment to vendors
7-Jul-2022	Angelo Consoli	4.50	Review update from Counsel re: Atradius and related customer accounts; discussion with staff re: analysis on same, DJ's, etc.; prepare response to Counsel; compile analysis re: customer disputed accounts, notice from guarantor's lawyer, etc. and update to Counsel re: same; call with Counsel;
8-Jul-2022	Carla Casco	0.20	Prepare deposit slip;
8-Jul-2022	Angelo Consoli	1.80	Review and update to reporting schedules;
8-Jul-2022	Zack Fennema	1.80	Update payment plan and tracker. Update summary EFS collections for report
11-Jul-2022	Stephanie Burrowes	0.50	Transaction detail.
11-Jul-2022	Angelo Consoli	3.50	Review CRA notice and discussion with staff re: status of filings; call with counsel re: Quebec customer legal entity name, and review of corporate search; review Eagle records (AR, banking, etc.) and Receiver service records and compile summary to counsel re: same; call with counsel re: disputed customer accounts, C.O. and next steps; correspondence with staff re: sourcing customer invoices and Judgements; e-mail update to Counsel re: Atradius submission and related Judgements;
11-Jul-2022	Sherri Murphy	2.50	Update schedules for report
11-Jul-2022	Zack Fennema	1.10	Compile Atradius Judgement submissions and revised excel summary sheet
12-Jul-2022	Carla Casco	0.30	Prepared cheque requisition, set up payable and print cheque.
12-Jul-2022	Angelo Consoli	3.60	Review and updates to report schedules; review status of AR and collection trackers; review vendor invoice and submit for payment; correspondence re: SIR access for customer invoices; correspondence with customer counsel re: deadline for settlement / next steps;
12-Jul-2022	Sherri Murphy	3.00	Update schedules for report
12-Jul-2022	Chris Mazur	0.40	Attend re: NRV schedule, correspondence from counsel re :Atradius, CGC collection activity/status.
12-Jul-2022	Glenn Harper	0.50	Review email correspondence;
12-Jul-2022	Zack Fennema	0.60	Correspondence with SIR for site access.
13-Jul-2022	Carla Casco	0.20	Set up payable, prepare cheque requisition and print cheque;
13-Jul-2022	Angelo Consoli	3.00	Call to review/discuss status of various estate matters; review and updates to Estimated Realization Schedules, discuss assumptions, collection schedules, etc.; review and updates to reporting schedules; correspondence re: customer judgement;
13-Jul-2022	Susan Rickards	0.40	Payment to vendors;
14-Jul-2022	Adam Boettger	0.50	Prepare interim statement of receipts and disbursements as at June 30, 2022.

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2022

Date	Name	Hours	Comments
14-Jul-2022	Angelo Consoli	2.20	Correspondence with Counsel re: Quebec enforcement; review and revisions re: draft update, schedules;
15-Jul-2022	Adam Boettger	0.50	Discussion of interim R&D update and HST;
15-Jul-2022	Angelo Consoli	1.80	Review and correspondence re: customer Counsel response; review and discuss HST and related tax filings; review and updates to AR and related schedules re: update report
15-Jul-2022	Chris Mazur	0.20	Attend to A/R and estimated realization analysis;
18-Jul-2022	Sherri Murphy	1.80	Update report schedules;
18-Jul-2022	Angelo Consoli	3.80	Call with Counsel re: Atradius matter, various CLD and DCL customer accounts, next steps; review records and compile data for submission; review and revisions to reporting and AR schedules; correspondence with customer re: final payment on Settlement Agreement and related Satisfaction Piece;
19-Jul-2022	Carla Casco	0.30	Prepare deposit slips;
19-Jul-2022	Susan Rickards	0.20	Payment to vendors.
19-Jul-2022	Angelo Consoli	3.30	Correspondence with Counsel re: RSG customers, Atradius submission; review and compilation of same; review and revisions to report and related estimated realization schedules;
20-Jul-2022	Sherri Murphy	4.00	Review and compile Default Judgments for Atradius submission; update related changes and updates re: same;
20-Jul-2022	Angelo Consoli	1.50	Call with Counsel to discuss correspondence with RSG and terms of proposed counter-offers, etc.; correspondence with a customer's counsel and call with Counsel to discuss same; review notice from customer re: counter offer and correspondence with Counsel re: rejection of same;
21-Jul-2022	Angelo Consoli	4.70	Correspondence with Customer counsel re: Judgement, proposed Notice of Motion; call to discuss status of various estate matters; review RSG Customer Counter offers, claims re: unrecognized payments, disputes, etc.; call with Counsel to discuss same; review collection agent update re: status of collection efforts and response re: various customer account updates; review Atradius customer lists, compare outstanding items vs. collection agent and compiled list
21-Jul-2022	Chris Mazur	1.10	Attend re; RSG counter offers, O/S issues, CGC status and NRV schedule;
21-Jul-2022	Zack Fennema	0.50	Follow-up with SIR re: site access. Update collection tracker.
22-Jul-2022	Sherri Murphy	2.50	Update chart and compile Default Judgments;
22-Jul-2022	Angelo Consoli	4.00	Correspondence with customers/guarantors re: Judgement; review Notice of Motion from customer counsel; call with Counsel to discuss Notice; review and updates to Realization schedules; review and updates to Atradius listing and related Judgements; review notice from CRA and correspondence from debtor's counsel re: same;
22-Jul-2022	Zack Fennema	2.50	Call to discuss list of outstanding customer accounts; revise schedule; Provide summary to A. Consoli.
25-Jul-2022	Zack Fennema	1.60	Update payment plan and collection tracker; Follow-up with SIR. Retrieve invoices and update customer summary sheet with invoice amounts.
25-Jul-2022	Sherri Murphy	2.20	Update schedules for report. DJ prep and update to summary.

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1 to July 31, 2022

Date	Name	Hours	Comments
25-Jul-2022	Angelo Consoli	4.80	Review and response to Counsel re: Atradius submission; complete review and submit initial batch of DCL claims and related Judgements and summary to Counsel re: CLD claims; review notices re: garnishment cheques; update to CGC; review and reconcile customer deposit details; summary of Customer Account Claim, forward and discuss with Counsel for discussion with customer's lawyer; review/RSG customer claims re: invoice payments, review invoices and Eagle banking records and response to Counsel re: rejection of customer claims;
25-Jul-2022	Carla Casco	0.40	Receipt cheques and prepare deposit slips.
25-Jul-2022	Glenn Harper	0.50	Review email correspondence;
26-Jul-2022	Chris Mazur	0.90	Telephone discussion with CGC; discuss collection process and analysis of accounts;
26-Jul-2022	Angelo Consoli	3.50	Call with Collection Agent; review analysis re: status of customer accounts / collection efforts; analysis re: customer accounts outstanding and updates to ERS supporting schedules;
27-Jul-2022	Angelo Consoli	4.50	Review and call with Counsel re: customer settlement proposal; Follow up with customer re: request for Satisfaction Piece; Call with Counsel re: customer settlement terms, status of garnishments, etc.; review and updates to ERS and related schedules, notes and accompanying e-mail; call with Chris to discuss assumptions, status of various estate matters, etc.; Correspondence with CGC re: customer garnishments; update to Counsel re: customer garnishments and related settlements;
27-Jul-2022	Chris Mazur	1.30	Attend re: Ramo Canada matter, NRV schedule, CGC collections status.
28-Jul-2022	Sherri Murphy	1.80	DJ review, prep and update to summary. E mail to A. Consoli re: same.
28-Jul-2022	Angelo Consoli	3.30	Correspondence with Counsel re: customer Settlement Agreement terms; meeting with Chris to review/discuss analysis and finalize revisions; call with SIR re: invoicing; review and discussions re: Atradius submission; correspondence to customer counsel re: status of settlement response;
28-Jul-2022	Chris Mazur	1.50	Attend re: Atradius settlement; review and finalize and submit NRV schedule to CIBC.
29-Jul-2022	Angelo Consoli	1.80	prepare Satisfaction Piece and forward to customer; correspondence with Counsel re: additional RSG customer counter-offers; correspondence with CRA re: filing information request;
		<u>97.40</u>	

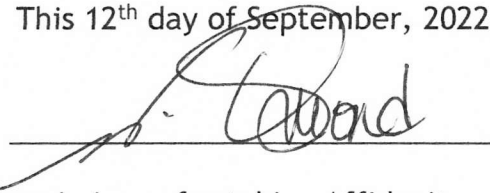
Attached is Exhibit "35"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
09-Sep-22	908593 ONTARIO LIMITED, et al	CINV0462171-II

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of August 1, 2022 to August 31, 2022:

	Hours	Rate		Fees
Senior Vice President				
C. Mazur	3.30	\$ 510.00	\$	1,683.00
Vice President				
A. Consoli	38.70	425.00		16,447.50
Manager				
A. Boettger	4.30	350.00		1,505.00
S. Burrowes	0.50	350.00		175.00
Staff				
C. Casco	3.30	150.00		495.00
G. Harper	4.00	250.00		1,000.00
S. Murphy	7.50	150.00		1,125.00
S. Rickards	0.80	150.00		120.00
Z. Fennema	6.70	250.00		1,675.00
	<u>69.10</u>		\$	<u>24,225.50</u>
HST on BDO Fees				3,149.32
Total Fees			\$	<u>27,374.82</u>
Total Invoice			\$	<u><u>27,374.82</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2022

Date	Name	Hours	Comments
2-Aug-22	Carla Casco	0.80	Set up payable and print cheque, receipt cheques and prepare deposits.
2-Aug-22	Stephanie Burrowes	0.50	Transaction review. Review re: customer correspondence and forward to A. Consoli;
2-Aug-22	Angelo Consoli	5.30	Review correspondence from Customer Counsel re: DJ and related garnishment, compile and forward documents requested; call with Counsel to discuss proposed motion, customer settlement offers/proposals, Atradius, Claims Officer account disputes, next steps, etc.; Review RSG customer counter-offers, investigate disputes to confirm invalid, review Eagle records; discussions with staff to source customer invoices, details of T-chek/Com-data details; call with Counsel to discuss letter from customer counsel, locate and provide CCA; correspondence with Stephanie re: confirmation of e-mails sent to customer (Non-Stop) to verify invalid claim (Wawa), review and forward to Counsel;
2-Aug-22	Adam Boettger	1.00	Prepare journal entry allocations for EFS Collections; Prepare allocation of EFS Collection from collection agent received in June 2022; Prepare HST calculations for EFS collections.
2-Aug-22	Zack Fennema	2.80	Compile customer T-Chek summaries and retrieve invoices.
3-Aug-22	Susan Rickards	0.20	Payment to vendor
3-Aug-22	Angelo Consoli	4.20	Review Eagle records for customer banking info and forward to Counsel re: garnishment; correspondence with the Debtor's counsel re: CRA response on tax filing request; complete review of RSG customer disputes / counter-offers, review Eagle records re: invalid disputes and compile response and related supporting documentation to Counsel; call with Counsel to discuss customer account review and next steps re: responses; review letter from Himalya counsel and comments to counsel;
3-Aug-22	Glenn Harper	0.50	Review email account correspondence.
4-Aug-22	Sherri Murphy	1.00	Preparing schedules for report
4-Aug-22	Angelo Consoli	3.30	Call with Counsel re: Atradius, category of submissions and related documentation; revisions to original DCL submissions and forward to counsel; review and execute customer and guarantor settlement agreements; review customer counsel notice; review and updates to report schedules; review and approval of supplier invoices;
5-Aug-22	Sherri Murphy	2.00	Preparing schedules for report
5-Aug-22	Angelo Consoli	4.00	Prepare customer and Guarantor Satisfaction pieces and forward to counsel; correspondence with staff re: final review of Atradius DCL submission list and compilation of same; review list revisions and forward to counsel; review guarantor listing, related CCA's and compile information for skip tracing; review notice of bankruptcy re: guarantor; file POC; call with Counsel.
5-Aug-22	Glenn Harper	0.20	Communication with skip trace provider.
8-Aug-22	Carla Casco	0.70	Prepare cheque requisitions, set up payable, and print cheques prepare deposit
8-Aug-22	Sherri Murphy	3.50	Update schedules for reports, updates to summary;
8-Aug-22	Chris Mazur	0.30	Attend re: Atradius accounts, court date.
9-Aug-22	Glenn Harper	1.10	Update to Sinclair at skip trace firm; compile and submit skip trace requests for Guarantors.

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2022

Date	Name	Hours	Comments
9-Aug-22	Carla Casco	0.30	Prepared cheque requisition, set up payable and print cheque.
10-Aug-22	Zack Fennema	0.60	Retrieve claim statements and invoices for collection agency as requested.
11-Aug-22	Susan Rickards	0.30	Payment to vendors.
11-Aug-22	Glenn Harper	0.70	Communications with Vendor regarding notification of expiring email address. Follow-up on skip trace, request information;
11-Aug-22	Chris Mazur	0.10	Attend to CGC request re: garnishment
15-Aug-22	Carla Casco	0.40	Prepare deposit
15-Aug-22	Glenn Harper	0.50	Weekly email account management
17-Aug-22	Chris Mazur	0.30	Attend re: Destiny Trucking, Atradius letter from counsel.
22-Aug-22	Angelo Consoli	3.00	Various correspondence re: customer accounts; update to Collection Agent re: customer account; call with Counsel to discuss RSG customer accounts/disputes, Himalya disputed Items, etc.; review initial Himalya reconciliation; review draft materials re: Quebec proceedings; call with Counsel to swear related affidavit;
22-Aug-22	Chris Mazur	0.20	Attend re: Himalya account
23-Aug-22	Carla Casco	0.40	Receipt cheque, prepare cheque requisition, set up payable and print cheque.
23-Aug-22	Chris Mazur	0.30	Attend re: Himalya, telephone discussion with resources.
23-Aug-22	Angelo Consoli	4.50	Correspondence with counsel re: customer settlement agreement terms; review and reconciliation re: customer account details in relation to Settlement Offer and various analysis and updates to counsel; call with counsel re: draft court material revisions, customer disputes; call with Chris to discuss proposed customer settlement; locate and provide CCA's for related customers re: banking info;
24-Aug-22	Angelo Consoli	0.80	Correspondence with counsel re: various customer disputes, RSG customer accounts, etc.; review and approve supplier invoices;
24-Aug-22	Glenn Harper	0.50	Review Eagle email accounts;
25-Aug-22	Susan Rickards	0.30	Payment to vendors.
25-Aug-22	Angelo Consoli	3.50	Review and reconciliation re: CGC collection statements; Update to CGC re: follow up on customer accounts; correspondence with Counsel re: customer settlement proposal and rejection thereof; coordinate customer payment re: settlement agreement and accompanying letter; discussions with Counsel re: Case Conference, customer negotiations and proposed next steps; Report
25-Aug-22	Carla Casco	0.50	Prepare cheque requisitions, set up payable and print cheque.
25-Aug-22	Chris Mazur	0.50	Attend re: Himalya counter offer, review of court hearing. Attend re: CGC status.
26-Aug-22	Zack Fennema	3.30	Update and reconcile payment plan tracker and summary EFS.
26-Aug-22	Angelo Consoli	0.80	Review and discussion re: A/R tracking reports; review correspondence re: customer dispute;
29-Aug-22	Adam Boettger	3.30	Prepare EFS Collection, G/L allocation for July 2022; Prepare EFS HST calculations for July 2022; File HST returns for April 2022 through July 2022; Prepare QST returns for June 2022 and July 2022.
29-Aug-22	Angelo Consoli	2.20	Correspondence with Counsel re: court proceedings; customer dispute review and related Eagle records; Report outline.

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2022

Date	Name	Hours	Comments
29-Aug-22	Chris Mazur	0.10	Himalya update from Counsel.
29-Aug-22	Glenn Harper	0.50	Review Eagle email accounts;
30-Aug-22	Sherri Murphy	1.00	Preparing schedules for report
30-Aug-22	Angelo Consoli	3.30	Call with Counsel to discuss various customer dispute matters, Court Report and related motion, etc.; review and execute Customer Settlement Agreement; review and updates to Court Report summary schedules;
30-Aug-22	Chris Mazur	1.20	Prepare for and attend call with Counsel re: Himalya , Jagjot, court attendance topics.
31-Aug-22	Angelo Consoli	3.80	Various calls with Counsel re: customer garnishment; response from customer counsel and additional documentation requested; review customer account details and provide summary to Counsel re: DJ, Claim and settlement offer amount; Draft Report; correspondence with staff re: garnishment funds received;
31-Aug-22	Carla Casco	0.20	Receipt cheque and prepare deposit slip.
31-Aug-22	Chris Mazur	0.30	Attend re: customer dispute re: Roadmaster, CGC garnishment

69.10

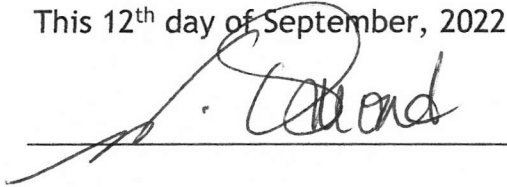
Appendix "B"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 12th day of September, 2022

A handwritten signature in black ink, appearing to read "Nicole Marie Ormond", is written over a horizontal line. The signature is cursive and somewhat stylized.

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires August 21, 2024.**

Eagle Travel et al.
Receiver's Fee Summary
September 2019 to August 31, 2022

APPENDIX B

Title/Name	Hours					Rate	Fee
	2019	2020	2021	2022	Total		
Senior Vice President							
B. Newton	162.20	33.00	-	-	195.20	\$ 510.00	\$ 99,552.00
C. Mazur	363.30	251.50	163.00	63.70	841.50	510.00	429,165.00
C. Lonergan	170.15	3.25	-	-	173.40	510.00	88,434.00
C. Sehgal	2.30	-	-	-	2.30	510.00	1,173.00
J. Parisi	238.70	2.40	-	-	241.10	510.00	122,961.00
S. Cherniak	60.30	6.45	-	-	66.75	510.00	34,042.50
V. Siciliano	10.20	3.10	-	-	13.30	510.00	6,783.00
Vice President							
A. Consoli	467.40	985.10	962.30	418.20	2,833.00	425.00	1,204,025.00
C. Prieur	14.50	-	-	-	14.50	425.00	6,162.50
D. Flett	92.20	-	-	-	92.20	425.00	39,185.00
M. Marchand	30.10	0.30	-	-	30.40	425.00	12,920.00
M. Murray	78.60	2.10	0.20	-	80.90	425.00	34,382.50
P. Crawley	-	81.00	45.10	-	126.10	425.00	53,592.50
P. Naumis	140.75	90.85	0.50	-	232.10	425.00	98,642.50
V. Gupta	40.00	-	-	-	40.00	425.00	17,000.00
Senior Manager							
D. Griffiths	62.60	73.50	0.20	-	136.30	425.00	57,927.50
Manager							
A. Boettger	529.80	1,080.60	161.20	43.80	1,815.40	350.00	635,390.00
E. Dewick	3.00	3.00	-	-	6.00	350.00	2,100.00
J. Knott	61.50	-	-	-	61.50	350.00	21,525.00
R. Duwyn	25.90	12.10	0.20	-	38.20	350.00	13,370.00
S. Burrowes	257.50	130.50	17.40	4.80	410.20	350.00	143,570.00
S. Lopatina	151.40	4.80	-	-	156.20	350.00	54,670.00
Staff							
A. Dipietro	12.80	-	-	-	12.80	150.00	1,920.00
A. Masse	2.25	-	-	-	2.25	150.00	337.50
B. Chiasson	15.30	0.90	-	-	16.20	150.00	2,430.00
C. Casco	219.00	442.80	126.60	49.50	837.90	150.00	125,685.00
C. Lewis	10.80	-	-	-	10.80	150.00	1,620.00
D. Tell	169.00	3.50	-	-	172.50	275.00	47,437.50
D. Zheng	140.35	8.80	-	-	149.15	275.00	41,016.25
D. Asatryan	6.00	-	-	-	6.00	150.00	900.00
E. Borges	10.00	-	-	-	10.00	275.00	2,750.00
F. Gisone	-	24.00	-	-	24.00	275.00	6,600.00
G. Harper	280.00	169.40	44.30	24.60	518.30	250.00	129,575.00
K. Semavor	-	995.00	-	-	995.00	150.00	149,250.00
K. Hickling	39.30	1.60	16.60	2.50	60.00	275.00	16,500.00
M. Berinpalingam	3.50	-	-	-	3.50	275.00	962.50
M. Finnegan	11.10	0.60	-	-	11.70	150.00	1,755.00
N. Jahja	-	23.20	-	-	23.20	250.00	5,800.00
N. Ormond	209.70	117.50	23.50	0.10	350.80	275.00	96,470.00
S. deBruyne	51.60	-	-	-	51.60	150.00	7,740.00
R. Bartolini	-	62.80	8.10	-	70.90	150.00	10,635.00
R. Jain	-	12.00	-	-	12.00	150.00	1,800.00
S. Murphy	55.60	88.20	10.60	73.90	228.30	150.00	34,245.00
S. Pavlovic	300.00	-	-	-	300.00	150.00	45,000.00
S. Rickards	65.60	123.80	30.30	25.60	245.30	150.00	36,795.00
T. Mntesano	76.70	2.60	1.00	-	80.30	150.00	12,045.00
D. Smith	-	-	85.90	-	85.90	250.00	21,475.00
V. Flis	72.30	12.15	-	-	84.45	150.00	12,667.50
W. Doma	33.50	120.00	-	-	153.50	250.00	38,375.00
W. Ge	9.55	3.00	0.30	-	12.85	275.00	3,533.75
Z. Fennema	-	50.90	263.35	80.90	395.15	250.00	98,787.50
	<u>4,756.35</u>	<u>5,026.30</u>	<u>1,960.65</u>	<u>787.60</u>	<u>12,530.90</u>		<u>\$ 4,130,680.50</u>

APPENDIX R

Fee Affidavit of Steven L. Graff Dated September 13, 2022

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

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

Defendants

**AFFIDAVIT OF STEVEN L. GRAFF
(sworn September 13, 2022)**

I, **STEVEN L. GRAFF**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP is acting as counsel for BDO Canada Limited, in its capacity as Receiver and Manager (in such capacity, the "Receiver").
2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as counsel to the Receiver, detailing its services rendered and disbursements incurred, namely:

- (a) an account dated November 29, 2019 in the amount of \$450,834.23 in respect of the period from September 29, 2019 to November 18, 2019;
- (b) an account dated December 20, 2019 in the amount of \$76,684.96 in respect of the period from November 13, 2019 to November 30, 2019;
- (c) an account dated January 31, 2020 in the amount of \$66,484.64 in respect of the period from January 12, 2019 to December 31, 2019;
- (d) an account dated February 24, 2020 in the amount of \$109,453.73 in respect of the period from January 2, 2020 to January 31, 2020;
- (e) an account dated March 5, 2020 in the amount of \$84,365.90 in respect of the period from February 2, 2020 to February 29, 2020;
- (f) an account dated March 31, 2020 in the amount of \$112,077.42 in respect of the period from February 27, 2020 to March 30, 2020;
- (g) an account dated April 20, 2020 in the amount of \$74,878.58 in respect of the period from March 30, 2020 to April 16, 2020;
- (h) an account dated May 31, 2020 in the amount of \$63,448.80 in respect of the period from April 2, 2020 to April 30, 2020;
- (i) an account dated June 23, 2020 in the amount of \$123,705.47 in respect of the period from May 1, 2020 to May 29, 2020;
- (j) an account dated July 13, 2020 in the amount of \$110,493.03 in respect of the period from June 1, 2020 to June 30, 2020;
- (k) an account dated August 26, 2020 in the amount of \$92,087.09 in respect of the period from July 1, 2020 to July 31, 2020;
- (l) an account dated September 9, 2020 in the amount of \$35,631.73 in respect of the period from August 3, 2020 to August 31, 2020;
- (m) an account dated October 19, 2020 in the amount of \$27,869.42 in respect of the period from September 1, 2020 to September 30, 2020;

- (n) an account dated November 30, 2020 in the amount of \$74,857.07 in respect of the period from September 25, 2020 to November 30, 2020;
- (o) an account dated December 31, 2020 in the amount of \$29,490.15 in respect of the period from December 1, 2020 to December 29, 2020;
- (p) an account dated February 28, 2021 in the amount of \$44,221.97 in respect of the period from October 24, 2020 to January 31, 2021;
- (q) an account dated March 30, 2021 in the amount of \$39,036.04 in respect of the period from February 1, 2021 to February 28, 2021;
- (r) an account dated April 22, 2021 in the amount of \$59,126.69 in respect of the period from March 1, 2021 to March 31, 2021;
- (s) an account dated May 27, 2021 in the amount of \$37,618.93 in respect of the period from April 1, 2021 to April 30, 2021;
- (t) an account dated June 15, 2021 in the amount of \$50,440.21 in respect of the period from May 3, 2021 to May 31, 2021;
- (u) an account dated July 15, 2021 in the amount of \$128,236.23 in respect of the period from June 1, 2021 to June 30, 2021;
- (v) an account dated August 20, 2021 in the amount of \$61,760.85 in respect of the period from July 2, 2021 to July 30, 2021;
- (w) an account dated October 29, 2021 in the amount of \$189,436.83 in respect of the period from June 15, 2021 to October 18, 2021;
- (x) an account dated November 22, 2021 in the amount of \$38,348.98 in respect of the period from October 18, 2021 to October 31, 2021;
- (y) an account dated December 31, 2021 in the amount of \$53,524.56 in respect of the period from November 1, 2021 to November 30, 2021;
- (z) an account dated January 25, 2022 in the amount of \$47,429.55 in respect of the period from December 1, 2021 to December 29, 2021;

- (aa) an account dated March 14, 2022 in the amount of \$108,448.64 in respect of the period from January 4, 2022 to February 28, 2022;
- (bb) an account dated April 14, 2022 in the amount of \$51,092.98 in respect of the period from February 18, 2022 to March 31, 2022;
- (cc) an account dated May 26, 2022 in the amount of \$53,586.54 in respect of the period from April 1, 2022 to April 29, 2022;
- (dd) an account dated June 16, 2022 in the amount of \$47,141.97 in respect of the period from May 2, 2022 to May 31, 2022;
- (ee) an account dated July 29, 2022 in the amount of \$35,621.82 in respect of the period from June 1, 2022 to June 30, 2022;
- (ff) an account dated August 31, 2022 in the amount of \$64,157.47 in respect of the period from July 2, 2022 to July 29, 2022;
- (gg) an account dated September 12, 2022 in the amount of \$40,475.62 in respect of the period from August 2, 2022 to August 31, 2022.

(collectively, the “**Statements of Account**”). Attached hereto and marked as **Exhibit “A”** to this Affidavit are copies of the Statements of Account. The average hourly rate of Aird & Berlis LLP is \$458.78.

3. Attached hereto and marked as **Exhibit “B”** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

4. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN remotely by Angelo Consoli stated as being located at the City of Hamilton in the Province of Ontario, before me at the Town of Ajax in the Province of Ontario, on September 13, 2021, in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.



Adam West
LSO No. 82565S
Commissioner for Taking Affidavits
(or as may be)



STEVEN L. GRAFF

Attached is Exhibit "A"

Referred to in the
AFFIDAVIT OF STEVEN L. GRAFF

Sworn before me

this 13th day of September, 2022

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

Commissioner for taking Affidavits, etc

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 652058

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

November 29, 2019

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended November 18, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	29/09/19	\$495.00	8.30	\$4,108.50	Calls with client re receivership strategy; calls with creditor re receivership strategy; professionals calls re receivership strategy; review and mark up draft order; calls with S. Graff and M. Spence re receivership strategy; coordinate security review; review documents
SLG	29/09/19	\$825.00	6.80	\$5,610.00	Several telephone calls with BDO (C. Mazur); several telephone calls with M. Spence and K. Esaw; several telephone calls with J. Speranzini and M. Jilesen; review draft Order and emails re background and IR Order; all hands on deck call with counsel and bank reps re plan of action and next steps; review action item list
SRM	29/09/19	\$370.00	4.50	\$1,665.00	Order profile and PPSA searches; Review existing searches and prepare search summary.
MES	29/09/19	\$475.00	2.20	\$1,045.00	Conference call with bank's counsel re: anticipated steps; Exchange of emails and discussions with S. Graff and K. Esaw re: preparation for court attendance and review of status

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	30/09/19	\$495.00	13.10	\$6,484.50	Prepare for receivership application; Instructions to D Lu; Discussions with M Spence and S Graff; Instructions to FSG and re security reviews; Attend at court re receivership; Stakeholder communications planning; Strategy re receivership post-day one; Telephone calls with CIBC and Pilot re supply agreement issues; Calls re receivership; Communications re Anton Piller issues; Review and comment on application materials.
SLG	30/09/19	\$825.00	6.50	\$5,362.50	Review docs and consider court attendance; several telephone calls with J. Speranzini, CIBC and telephone call with BDO team and A&B team re execution of the order; consider contracts, date and Flying J arrangements
SLJ	30/09/19	\$350.00	6.00	\$2,100.00	Draft security review; Various emails re same.
DL	30/09/19	\$295.00	10.30	\$3,038.50	Receive instructions from K. Esaw; draft letters to stakeholders; send email to K. Esaw re same; travel to Chatham to act as the independent supervising solicitor; travel back to Toronto
MGM	30/09/19	\$375.00	1.40	\$525.00	Review title to real property for mortgages and other financial encumbrances; Start preparing real property security summary chart; Report to K Esaw
JEM	30/09/19	\$215.00	1.00	\$215.00	Review profiles and draft search summary.
SRM	30/09/19	\$370.00	4.00	\$1,480.00	Review updated searches and update search summary; Prepare schedule to security opinion to receiver.
MES	30/09/19	\$475.00	10.50	\$4,987.50	Review and comment on all materials; Numerous conference calls with counsel, clients, bank; Attend at court to address obtaining receivership, Anton Piller and Mareva orders; Further calls with counsel and client re: enforcing orders; Call with supplier re: next steps; Update call with bank and all team

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	01/10/19	\$495.00	11.70	\$5,791.50	Plan and prepare for Negotiations with Pilot re fuel and gas supply issues; document review; instructions to S John and S Morris re property issues; Instructions to J Yantzi re document review; Consider strategy re sales process; Internal meetings re near term issues; Telephone calls with BDO re supply and other issues; Telephone calls re Pilot;
SLG	01/10/19	\$825.00	9.30	\$7,672.50	Conference calls with respect to Pilot supply matters, Pilot BDO follow up call; daily BDO update call; daily CIBC update call; emails with J. Speranzini; address full supply issues
SLG	01/10/19	\$825.00	1.00	\$825.00	Address security issues and coverage and other secured creditors affected; conference calls with Pilot's counsel; emails with 1st Ontario/Mark Perkins
SLJ	01/10/19	\$350.00	6.00	\$2,100.00	Prepare chart of entities, security and assets; Call with internal team re order; Various emails re same; Revise chart
DL	01/10/19	\$295.00	0.20	\$59.00	Research re right to set-off in a receivership; email to K. Esaw re same
MGM	01/10/19	\$375.00	2.90	\$1,087.50	Real property searches to locate properties potentially related to debtor entities; Prepare and register Applications to Register Court Orders to provide notice of receivership on title to relevant properties; Emails with K Esaw and J Kras re missing properties; Review receivership materials for potentially missing properties
SRM	01/10/19	\$370.00	2.30	\$851.00	Emails from and to K. Esaw re Notice of Receivership on title to properties; Email to M. McDonald re same.
MES	01/10/19	\$475.00	6.50	\$3,087.50	Numerous conference calls with bank counsel, clients; Internal meetings and discussions; Address attendance at residential location to retrieve shredded documents; Consider and address expansion of receivership order; Update call with BDO team and further correspondence with bank counsel

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWY	01/10/19	\$325.00	6.60	\$2,145.00	Draft non-disclosure agreement; Meeting with S. Graff, K. Esaw, M. Spence, S. John re status of file and next steps; Review Pilot and Flying J agreements; Revise letter to customers; Telephone call with client re status of file and next steps; Confer with K. Esaw re Pilot and Flying J agreements
AJB	02/10/19	\$395.00	0.50	\$197.50	Review correspondence; Review and update NDA; Correspondence; Telephone call with K. Esaw
KAE	02/10/19	\$495.00	7.00	\$3,465.00	Calls with BDO re Wyoming; calls and correspondence re card processor issues and potential solutions; call with BDO re urgent issues; review chart of assets and security re defendants; calls and correspondence re diesel supply matters and potential solutions; daily BDO update call; daily CIBC update call; Eagle-Pilot status call;
SLG	02/10/19	\$825.00	10.00	\$8,250.00	Telephone call with B. Huber and M. Perkin and address BMO situation and regular daily update calls; several telephone calls with BDO reps and internally; consider Pilot supply issues; emails and telephone calls with C. Burr and L. Williams; telephone call with C. Lonergan
SLJ	02/10/19	\$350.00	10.50	\$3,675.00	Draft chart of entities, security and assets; Draft parties and counsel list; Instruct D. Lu re factum research; Telephone calls with logistic providers; Telephone calls with P. McIlhome re chart; Draft factum re sale; Various emails re internal team and counsel re file; Discussions with K. Esaw re same.
DL	02/10/19	\$295.00	1.50	\$442.50	Receive instructions from S. John; review factum precedents; research re sale approval without any procedures; prepare email response; send email to S. John
MGM	02/10/19	\$375.00	0.40	\$150.00	Pull additional PINs and related security for S John and M Spence; Emails with K Esaw re disclosures from debtor

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JEM	02/10/19	\$215.00	1.20	\$258.00	Update schedule to security review with HVOL PPSA search; Begin reviewing certified searches and revising search summary.
JEM	02/10/19	\$215.00	1.80	\$387.00	Continue reviewing certified PPSA searches and revise search summary re same.
SRM	02/10/19	\$370.00	0.90	\$333.00	Review profiles and report on same; Reviewing additional profiles and services; Reporting on same.
MES	02/10/19	\$475.00	7.80	\$3,705.00	Numerous conference calls with bank counsel, clients; Internal meetings and discussions; Address and consider need for sealed records; Consider and address expansion of receivership order and issues relating to Wyoming service station; Update and strategy calls with BDO team, bank counsel
JWY	02/10/19	\$325.00	2.70	\$877.50	Review Short-term Fuel Marketing Agreement and Eagle Fuel Card Credit Agreement; Revise non-disclosure agreement; Telephone call re interim financing, letter of intent, consulting services arrangement; Discussion with S. Graff and K. Esaw
AJB	03/10/19	\$395.00	0.50	\$197.50	Review correspondence; Review updated NDA; Correspondence with K. Esaw; Review LOI
KAE	03/10/19	\$495.00	9.70	\$4,801.50	Review and revise LOI; call with Pilot's counsel re status of LOI and supply payment issues; discussions with BDO re LOI and supply payment issues; draft NDA; correspondence with BDO re diesel supply status; instructions re receiver's report for LOI approval; instructions to S John re supplier issues; BDO status call; CIBC status call; review receivership defendants re Wyoming's participation;
SLG	03/10/19	\$825.00	0.70	\$577.50	Emails with D. Jackson and G. Freedman re First Ontario and BMO
SLG	03/10/19	\$825.00	8.00	\$6,600.00	Consider evidentiary issues re recovery of Towers and PAD; consider update and participate in BDO and CIBC daily call

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	03/10/19	\$825.00	1.00	\$825.00	Consider status of Pilot and Tcheks and Comdata and PADS and status of O/C CT system and letter to customers and C. Burr
SLJ	03/10/19	\$350.00	11.30	\$3,955.00	Telephone calls with third party suppliers; Various emails re same; Draft letters to suppliers; Draft investor chart; Various emails and calls with internet team and client; Draft factum
JEM	03/10/19	\$215.00	0.20	\$43.00	Revise search summary.
MES	03/10/19	\$475.00	6.80	\$3,230.00	Numerous conference calls with bank counsel, clients; Internal meetings and discussions; Draft report re: access to sealed records, and correspond with bank counsel and BDO re: same; Address access to computer towers; Attend at court for motion relating to materials held by ISS; Update and strategy calls with BDO team, bank counsel; Address Tchek/Comdata issues; Correspondence re supply issues and Pilot transaction
JWY	03/10/19	\$325.00	0.90	\$292.50	Confer with K. Esaw and update issues list; Review Electronic Funds Source LLC merchant agreement
SEB	04/10/19	\$595.00	1.50	\$892.50	Discussion with S. Graff; [REDACTED] [REDACTED]
KAE	04/10/19	\$495.00	10.70	\$5,296.50	Revise and finalize NDA on receiver's side; discussions with S Graff and M Spence re next steps; instructions to D Lu re distribution list prep and service list creation; calls with other counsel re status of various issues; calls with C Longeran re status of com data and tchek; calls with tchek re status of card processing system; calls with J Parisi re status of outstanding issues and next steps; review and comment on fuel supply agreement; client status call; CIBC status call; instructions to J Yantzi re review and summary of agreements; review motion materials;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	04/10/19	\$825.00	12.00	\$9,900.00	Daily call with BDO re updates; update call with CIBC; update call with Pilot re go forward arrangement; negotiate and amend NDA & Stabilization Agreement; review emails from M. Gottlieb and response; research on direction of order; email traffic with Pilot, CIBC and BDO and review motion materials; address arrangement with Tcheks and Comm Data
SLG	04/10/19	\$825.00	0.80	\$660.00	Telephone call with D. Jackson; summarize info for exposure to Tchek
SLJ	04/10/19	\$350.00	8.00	\$2,800.00	Draft factum; Telephone calls re fuel supply; Telephone calls and emails re OLG; Draft letter to customer.
DL	04/10/19	\$295.00	3.30	\$973.50	Prepare PPSA service list; prepare internal distribution list; send email to K. Esaw and J. Yantzi re same
ADN	04/10/19	\$295.00	1.00	\$295.00	Filing a document with the commercial list for M. Spence
MES	04/10/19	\$475.00	7.80	\$3,705.00	Numerous conference calls with bank counsel, clients; Internal meetings and discussions; Review Pilot motion record re: motion to address terms of supply; Attend at court for Pilot motion; Calls with Bank counsel and debtor's counsel re same; Address various issues arising from Pilot motion; Address debtor's concerns; Correspondence with Bank counsel re: motion record to be delivered; Review correspondence re: Pilot arrangements; Review and consider correspondence re: Tcheks and Com-data issues
JWY	04/10/19	\$325.00	3.20	\$1,040.00	Draft motion materials re receivership order amendment; Telephone calls with client and other parties; Draft payment agreement between the Receiver, CIBC and BMO
KAE	05/10/19	\$495.00	3.50	\$1,732.50	Finalize issues list; internal correspondence re issues list; send issues list and other docs to BDO for review and comment; finalize NDA and fuel supply agreement; correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					re status of website and electronic matters; coordination re Pilot consulting
SLG	05/10/19	\$825.00	4.00	\$3,300.00	Review emails; telephone call with C. Mazur; emails re Pilot and coordination and resolution of payment arrangement; complete issues list
SLJ	05/10/19	\$350.00	6.00	\$2,100.00	Various emails to client and internal team; Telephone call with J. Parisi re website issue; Instruct D. Lu re research; Draft report.
MES	05/10/19	\$475.00	3.20	\$1,520.00	Review motion record of CIBC re: expansion of Mareva and access to ISS materials; Review and respond to correspondence re: negotiation and execution of agreements with Pilot; Email to debtor's counsel re: position; Review correspondence between counsel and Justice Hainey; Participate in conference call with counsel and Justice Hainey re: court attendance; Exchange emails with counsel re: same
SEB	06/10/19	\$595.00	2.10	\$1,249.50	██ ████████
SLG	06/10/19	\$825.00	6.00	\$4,950.00	Several conference calls with J. Speranzini, M. Jilesen, C. Mazur, K. Esaw and M. Spence; consider litigation and funding and review all emails and review and finalize NDA & Stabilization Agreement; address communication to clients and Pilot attendance
DL	06/10/19	\$295.00	2.20	\$649.00	Update contact list; research re "quick flip" sales in the CCAA context; send email to S. John and K. Esaw re same
MES	06/10/19	\$475.00	2.00	\$950.00	Review of emails from counsel for bank, counsel for Pilot, BDO re: Pilot arrangements; Review correspondence between counsel and Court re: status of negotiations; Conference calls with bank counsel re: negotiations with principals
MES	06/10/19	\$475.00	0.50	\$237.50	Review and respond to further emails re: negotiation of order for motion October 7

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SEB	07/10/19	\$595.00	0.20	\$119.00	Email to S. Graff [REDACTED] [REDACTED]
KAE	07/10/19	\$495.00	11.70	\$5,791.50	Determine property and assets in receivership; update call with J Parisi; daily scheduled update calls; revise property charts; review reimbursement agreements; correspondence re fuel payments; analysis and strategy re BMO receivership; instructions to S John re drafting post-supply agreements; push ahead on various supplier issues
SLG	07/10/19	\$825.00	7.00	\$5,775.00	Review status of all matters including system access, access to computer towers, assessing financial info; daily BDO and BMO update calls; [REDACTED] [REDACTED] telephone call with emails with G. Feldman
SLG	07/10/19	\$825.00	0.50	\$412.50	Telephone call with D. Jackson re First Ontario position
SLJ	07/10/19	\$350.00	7.00	\$2,450.00	Prepare summary chart of stations; Revise master chart; Review and revise summary chart of stations; Various emails and discussions with K. Esaw re same; Draft report.
MGM	07/10/19	\$375.00	0.30	\$112.50	Pull title and confirm ownership of 5470 Walker Road, Tecumseh and forward same to Kathryn Esaw; Telephone call with K Esaw
MES	07/10/19	\$475.00	1.40	\$665.00	Attend at court to address expansion of Mareva order, and report re: same
MES	07/10/19	\$475.00	4.50	\$2,137.50	Calls and exchanges of emails with BDO, A&B, Lencznars re various issues arising from ownership of properties, Pilot transaction, court attendances, general management; Participate in daily call with BDO; Participate in daily call with CIBC; Exchange of emails with counsel for Dhillons and exchange of emails with BDO re: same
JWY	07/10/19	\$325.00	0.30	\$97.50	Revise payment agreement between Receiver, CIBC, and BMO re 1254044 payroll amount

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	08/10/19	\$495.00	11.60	\$5,742.00	Negotiate supplier issues; calls with BDO re supplier and other matters; finalize security deposit for key supplier; finalize reimbursement agreement; strategize re approach on the BMO security issues; review asset list and reconcile inconsistencies; all hands on deck call; instructions to team re sale approval materials; correspondence re Pilot offer; internal calls and meetings re next steps
SLG	08/10/19	\$825.00	4.50	\$3,712.50	Participate in daily conference call with BDO, CIBC and reps; review of draft; draft of customer letter; entering full arrangements; telephone call with emails with C. Prophet
SLG	08/10/19	\$825.00	1.50	\$1,237.50	Conference call with all litigation counsel and bank reps and BDO and M. Dhillon and counsel for defendants (Lax O'Sullivan)
SLG	08/10/19	\$825.00	2.30	\$1,897.50	Address various urgent customer and NSF issues, MOE and environmental issues, bank position on BMO cooperation; telephone call with Bank and with C. Mazur
SLJ	08/10/19	\$350.00	4.00	\$1,400.00	Draft letter agreement re wex; Revise customer letter; Review issues list; Revise master chart and possession chart; Review letter agreement; Various emails re OLG issue.
DL	08/10/19	\$295.00	1.30	\$383.50	Research re cases where the court-appointed receiver operated a lottery kiosk
MES	08/10/19	\$475.00	1.60	\$760.00	Participate in conference call with Debtor/CIBC/Receiver and counsel, and follow-up call with CIBC/Receiver and counsel; Notes to file re: same
MES	08/10/19	\$475.00	4.30	\$2,042.50	Calls and exchanges of emails with BDO, A&B, CIBC counsel re various issues arising from operation of debtor businesses, cooperation with debtors, nature of interim Pilot arrangement, status of Receiver's accounts, access to funds at Meridian; Participate in daily call with BDO; Participate in daily call with

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					CIBC; Exchange of emails with counsel for CIBC and exchange of emails with BDO re: same
AJB	09/10/19	\$395.00	0.10	\$39.50	Correspondence with K. Esaw
KAE	09/10/19	\$495.00	7.60	\$3,762.00	Correspondence with C Burr re Pilot sale and supply matters; consider and provide instructions on priority payables; draft report for sale approval motion; review sale factum; daily update calls with client and CIBC; address reimbursement agreement issues; coordinate sale team and instructions re issues to consider; review master asset chart
SLG	09/10/19	\$825.00	3.50	\$2,887.50	Various phone calls with J. Speranzini, K. Esaw, Bank and BDO; discussion sale prospects and Pilot involvement, rebates and MOE issues and funding
SLG	09/10/19	\$825.00	2.50	\$2,062.50	Daily briefs and update calls; consider next steps, sale prospects; emails with C. Burr; telephone call with C. Mazur and C. Lonergan; address bank account at Meridian and payment of fees; telephone call with J. Speranzini re BMO and BMO and reimbursement
SLJ	09/10/19	\$350.00	8.00	\$2,800.00	Telephone Call with C. Stevens and client re OLG issue; Calls re Go Daddy website issue; Review contract re OLG; Various emails re website and OLG issues; Telephone call with P. McIlholme re chart; Revise chart; Telephone calls with K. Esaw re factum and next steps.
DL	09/10/19	\$295.00	4.80	\$1,416.00	Research re bankruptcy of Infoplace Ticket Centres Ltd.; send email to K. Esaw re same; research re effective time of receivership order; send email to K. Esaw and M. Spence re same; attend update meeting; prepare draft order re sale of card business; research re priority payables in a receivership sale
MGM	09/10/19	\$375.00	0.20	\$75.00	Telephone call with K Esaw re 5470 Walker Road, Essex and possible relation between debtor and operating company under lease with Parkland; Pull Notice of Lease registered on title

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	09/10/19	\$370.00	0.30	\$111.00	Conduct preliminary searches; Obtain profile; Order business names reports; Order PPSA searches; Report on profiles.
MES	09/10/19	\$475.00	4.60	\$2,185.00	Exchange of emails and calls with Lax O'Sullivan and BDO re: communications with M. Dhillon; Calls and exchanges of emails with BDO, A&B, CIBC counsel re various issues arising from operation of debtor businesses, cooperation with debtors, nature of interim Pilot arrangement, status of Receiver's accounts, access to funds at Meridian; Participate in daily call with CIBC; Internal discussions re: approach to proposed sale; Receive materials for CIBC motion returnable October 11
JWY	09/10/19	\$325.00	4.90	\$1,592.50	Revise issues list; Review lease agreement re 1087 Meyerside Drive, Mississauga; Discussion with S. Graff and K. Esaw re sales process and other issues; Telephone call with CIBC, counsel, and client; Review notes re business problems encountered by receiver; Prepare receiver's report outline with K. Esaw
KAE	10/10/19	\$495.00	11.90	\$5,890.50	Draft report; correspondence with parties re outstanding issues; calls with parties re strategy for going forward; attend Eagle negotiations; review BMO receivership materials; discussions re path forward for Eagle
SLG	10/10/19	\$825.00	6.00	\$4,950.00	Several telephone calls and emails with C. Lonergan, C. Mazur and consider customer communication, Notice of Receiver and draft Report; signed reimbursement agreement; meeting at Blakes re Pilot and organization of management and possible sale; address increased borrowing charge; emails with BMO and transition of receivership and First Ontario issues
SLJ	10/10/19	\$350.00	6.50	\$2,275.00	Draft factum; Draft report; Draft notice of motion; Various emails and discussions re same.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DL	10/10/19	\$295.00	3.10	\$914.50	Prepare draft email re priority payables in a receivership; send email to K. Esaw re same; prepare draft order re sale of card business; research re stalking horse bidding process; send email to K. Esaw re same
SRM	10/10/19	\$370.00	0.50	\$185.00	Review business names reports and PPSA search; Report on same
MES	10/10/19	\$475.00	5.50	\$2,612.50	Exchange of emails and calls with Lax O'Sullivan and BDO re: carve-out from receivership order in favour of BMO; Calls and exchanges of emails with BDO, A&B, CIBC counsel re various issues arising from operation of debtor businesses, cooperation with debtors, potential sale; Draft materials for increase in borrowing charge and exchange emails re: same; Receive and review materials for motion to access ISS materials; Further exchange of emails re: Oct 12 motion date
JWY	10/10/19	\$325.00	6.10	\$1,982.50	Email to D. Lu re notice of motion precedents; Review moving party's factum re motion for access / extension of Mareva and Anton Piller returnable October 11; Draft third report of receiver; Telephone call with A. Consoli re facts for third report of receiver
KAE	11/10/19	\$495.00	10.30	\$5,098.50	Draft and revise report; negotiations re BMO receiver materials and reimbursement; calls re BMO receivership; prepare for court appearance; strategy calls re next steps for Eagle; draft employee termination letter; review customer update letter; draft payment update letter to Pilot
SLG	11/10/19	\$825.00	10.00	\$8,250.00	Review case law [REDACTED] address report to court on receiver's activity; conference call update with CIBC, BDO and advisors; coordinate attendance at court; review further search results; email with M. Gottlieb; address order for increased borrowing charge; emails with Scarfone Hawkins

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DL	11/10/19	\$295.00	2.70	\$796.50	Attend update meeting; research [REDACTED] [REDACTED]; send email to K. Esaw re same
SRM	11/10/19	\$370.00	1.90	\$703.00	Review letter from Simpson Wigle and renew postponements and file same.
MES	11/10/19	\$475.00	6.80	\$3,230.00	Communications with bank counsel and BDO re: finalizing report to increase borrowing limit, finalize report and motion record, and arrange for service and filing of same; Attend at court to address various motions; Review of third report of the receiver; Participate in telephone calls re: outcome of hearing, strategy and approach; Review of emails re: shut-down of card program; Review of emails re: BMO receivership application; Review of emails re: access to ISS materials; Further communications re: third report
JWY	11/10/19	\$325.00	2.90	\$942.50	Draft third report of the receiver; Telephone call with client re draft report; Revise draft third report of the receiver; Revise payment agreement between client and Bank of Montreal; Draft letter to customers from receiver re shut down of card business
KAE	12/10/19	\$495.00	2.00	\$990.00	Revise and circulate draft report; Review and revise draft customer letter; Call re customer letter
SLG	12/10/19	\$825.00	2.00	\$1,650.00	Review status; telephone call with C. Mazur on Report and advising others on status; prepare email and revisions; telephone call with M. Spence on disclosure; emails to C. Burr
MES	12/10/19	\$475.00	3.20	\$1,520.00	Communications with BDO, bank counsel re: revisions to Third Report and plans for same; Review and comment on Third Report and exchange emails re: same; Exchange emails with bank counsel and defendants' counsel re: access to documents; Review emails re: BMO receivership issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWY	12/10/19	\$325.00	1.90	\$617.50	Prepare appendices to third receiver's report; Email to K. Esaw and M. Spence re appendices and execution of third receiver's report; Draft letter to customers re shut down of fuel card and express code programs; Telephone call with client re communications with customers
KAE	13/10/19	\$495.00	0.60	\$297.00	Correspondence re report; Review draft order re access to documents and receivership
SLG	13/10/19	\$825.00	2.50	\$2,062.50	Telephone call with C. Burr re report and timing; consider emails; telephone call with B. Newton; discussion with K. Esaw; emails with Bank and Pilot
MES	13/10/19	\$475.00	2.50	\$1,187.50	Exchange of emails with S. Graff, K. Esaw, J. Yantzi re: revisions to Third Report, and communications with BDO re: same; Exchange of emails and telephone calls with S. Graff and BDO re: strategy for Third Report; Exchange of emails re: BMO receivership; Exchange of emails re: access to documents
SLG	14/10/19	\$825.00	3.00	\$2,475.00	Telephone call with C. Burr; review Brad Kay emails; telephone call with M. Spence re locations and report; review and discuss report; revise; circulate same
SLJ	14/10/19	\$350.00	3.00	\$1,050.00	Review and consider emails from K. Esaw re various issues; Revise charts; Various emails re same.
SRM	14/10/19	\$370.00	0.20	\$74.00	Review certified PPSA searches.
MES	14/10/19	\$475.00	7.70	\$3,657.50	Participate in conference call re: access to documents, and exchange emails with all counsel re: same; Exchange emails and conferences calls with BDO re: Third Report; Revise and add to Third Report and exchange emails with BDO, A&B teams re: revisions; Effect further revisions per additional comments; Receive and review emails between all counsel re: BMO receivership
JWY	14/10/19	\$325.00	0.60	\$195.00	Prepare appendices to third receiver's report

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	15/10/19	\$495.00	2.00	\$990.00	Review and revise draft report; Status update on other ongoing issues
KAE	15/10/19	\$495.00	4.50	\$2,227.50	Plan and prepare for BMO receivership application; calls re third report; review and comment on third report; instructions to J Yantzi re next steps and open issues; discussion w S Graff re insurance matters; analysis re First Ontario loan details; monitor correspondence re doc production order; strategize re reimbursement agreement
SLG	15/10/19	\$825.00	3.50	\$2,887.50	Several emails and telephone call with BDO and CIBC advisors regarding timing and comments on Report and Pilot payment; consider approach to document and memo on First Ontario position; review and address insurance received
SRM	15/10/19	\$370.00	0.20	\$74.00	Review response email and provide comments re same.
MES	15/10/19	\$475.00	4.90	\$2,327.50	Exchanges of emails and numerous telephone calls with BDO re: revisions to draft Third Report; Effect revisions to draft Third Report and circulate to all counsel; Communications with bank counsel re: Third Report, BMO receivership, access to documents, and court appearance on October 16
PLW	15/10/19	\$190.00	0.60	\$114.00	Entered Order of October 11, 2019
JWY	15/10/19	\$325.00	0.20	\$65.00	Revise appendices to the receiver's third report
KAE	16/10/19	\$495.00	7.00	\$3,465.00	Conference calls re other secured creditors; [REDACTED] [REDACTED] [REDACTED] [REDACTED] Review correspondence re seized documents and other litigation issues; Revision and discussion of reimbursement agreement matters; Draft language for report; prepare for and attend court re BMO receivership
SLG	16/10/19	\$825.00	1.00	\$825.00	Conference call with D. Jackson and First Ontario reps regarding steps and receivership

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	16/10/19	\$825.00	1.60	\$1,320.00	Lengthy conference call on accounts and finalization of Report; consider transitional issues; consider finalization of Report
SLG	16/10/19	\$825.00	2.30	\$1,897.50	Review of Report and comments; discussion re BMO transaction and motion for discharge
MES	16/10/19	\$475.00	5.20	\$2,470.00	Address numerous issues arising out of Third Report, review of documents seized pursuant to Anton Piller order, BMO receivership; Communications with bank counsel and BDO; Internal communications re strategy and approach; Attend to revising Third Report and communications re: same
JWY	16/10/19	\$325.00	1.10	\$357.50	Update appendices to the receiver's third report; Discussion with M. Spence re revisions to third report; Revise reimbursement agreement with Bank of Montreal; Review changes to the third report and emails to M. Spence re same; Review lease agreement with Toyota Financial Services;
KAE	17/10/19	\$495.00	5.00	\$2,475.00	Review reimbursement agreement; draft notice of motion and orders; review third report; review and advise on security details for various Dhillon properties; discussion with S John re OLG letter
SLG	17/10/19	\$825.00	1.60	\$1,320.00	Daily update email; revisions to Report and timing; telephone call with J. Speranzini; email OLG and emails with M. Gottlieb and M. Jilesen
SLG	17/10/19	\$825.00	0.30	\$247.50	Emails with D. Jackson and B. McCutcheon
SLG	17/10/19	\$825.00	2.70	\$2,227.50	Review revised report; emails and consider first and second reports; address communications to financing institutions and shredding of docs
RTH	17/10/19	\$725.00	0.10	\$72.50	Discussion with clerk

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLJ	17/10/19	\$350.00	4.50	\$1,575.00	Review retail supply agreement re shell; Various calls re OLG; Discussions with K. Esaw and S. Graff re same; Draft letter re same.
ERL	17/10/19	\$300.00	1.10	\$330.00	Email from K. Esaw and telephone call with S. Morris and K. Esaw regarding PIN; Conducting search by address and name in Teraview; Email to K. Esaw regarding same; Email from K. Esaw regarding name of registered owner; Attending to subsearch of title; Obtaining instruments on title to property; Review search results and documents; Drafting search summary
DL	17/10/19	\$295.00	3.80	\$1,121.00	Review insurance policies; send email to K. Esaw re renewal and cancellation terms; update service list; send email to M. Spence re same; research re lapse and renewal of insurance policies; send email to K. Esaw re same
SRM	17/10/19	\$370.00	0.50	\$185.00	Review parcels and other searches; Emails and provide comments re same.
MES	17/10/19	\$475.00	8.50	\$4,037.50	Attend to numerous further revisions to Third Report, lengthy telephone calls with BDO re: same; Telephone calls and exchanges of emails with bank counsel re: Third Report; Address various operational issues with BDO; Address Receiver's participation in document review process, and exchanges of emails and telephone calls re: same; Consider strategy for approval of Receiver's activities; internal discussions re: same
SAD	18/10/19	\$295.00	1.50	\$442.50	Attend at commercial list to file confidential report and confirm October 22, 9:30 am appointment for M. Spence
KAE	18/10/19	\$495.00	4.00	\$1,980.00	Discussions with client and Chaitons re outstanding reimbursement agreement issues; review MV lease and advise re proper recourse; call re non-receivership properties and their treatment; call with M Jilesen re next steps; answer client questions re PAD agreements; correspondence with M Gottlieb re PAD agreements; review PINs;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	18/10/19	\$825.00	1.20	\$990.00	Telephone call with M. Spence and review file; consider final issue of sealing report and CIBC changes; telephone calls with C. Mazur (x3)
SLG	18/10/19	\$825.00	0.20	\$165.00	Letter from C. Burr; consider same and response
RTH	18/10/19	\$725.00	0.20	\$145.00	Discussion with clerk re subsearch, title documents
SLJ	18/10/19	\$350.00	0.50	\$175.00	Telephone call F. Cudo re OLG sales; Draft summary to client re same.
ERL	18/10/19	\$300.00	1.10	\$330.00	Email from and to K. Esaw regarding parcel page for 3360 Queen Street East, Brampton; Attending to subsearch of title; Obtaining instruments registered on title; Review search results; Drafting search summary; Meeting with R. Hooke regarding same
SRM	18/10/19	\$370.00	0.10	\$37.00	Review emails re 3360 Queen
MES	18/10/19	\$475.00	2.50	\$1,187.50	Finalize Third Report for service, and communications with BDO and bank counsel re: same; Arrange for service and filing of Third Report; Communications with counsel re: scheduling of approval motion, and arrange with the Court; Review correspondence re: document review
KAE	19/10/19	\$495.00	1.30	\$643.50	Review correspondence from Pilot; Review documentation re Pilot agreements; correspondence with S Graff; Call with G Feldman re accounts
MES	19/10/19	\$475.00	0.30	\$142.50	Review emails re document review; Review correspondence from C. Burr re: Pilot demands
KAE	20/10/19	\$495.00	1.00	\$495.00	Return correspondence; review Pilot letter and discuss with C Mazur; Correspondence with M Gottlieb.
MES	20/10/19	\$475.00	1.20	\$570.00	Receive and respond to emails re: service list, doc review process and delivery of documents; Review emails re: additional requests of defendants; Review emails re: Pilot demands

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	21/10/19	\$495.00	1.30	\$643.50	Review materials; Call with A Consoli re leases; Call with M Spence re Tuesday motion; Correspondence re Pilot demand;
SLG	21/10/19	\$825.00	0.20	\$165.00	Review daily update
SLG	21/10/19	\$825.00	0.20	\$165.00	Assignment of Bankruptcy power into Order
MES	21/10/19	\$475.00	2.70	\$1,282.50	Call and exchanges of emails with ISS and bank counsel re: review of documents; Address request for sealed report from defendants' counsel; Draft notice of motion for approval motion and exchange emails and telephone calls with A&B, BDO; Review demand letters received by Receiver and exchange emails re: same; Address preparation for court attendance
JWY	21/10/19	\$325.00	0.30	\$97.50	Email to K. Esaw re short-term fuel marketing agreement
KAE	22/10/19	\$495.00	3.00	\$1,485.00	Review materials; update issues list; Review and confirm status of MV lease; Discussion with S Graff re outstanding matters; Correspondence with M Spence re relief to be sought; Update email to BDO team.
SLG	22/10/19	\$825.00	0.70	\$577.50	Address motion re approval of activities and deferral re answering questions; review daily update and insurance policies
SLG	22/10/19	\$825.00	0.10	\$82.50	Emails with D. Jackson re coordinating call
MES	22/10/19	\$475.00	4.90	\$2,327.50	Telephone calls with BDO; Revise and serve notice of motion; Communications with defendants' and bank counsel; Attend at court for scheduling various issues and report to BDO; Review emails re: outstanding matters to be addressed; Review emails re: documentary review process and examinations of defendants

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWY	22/10/19	\$325.00	1.70	\$552.50	Review motor vehicle leases re purchase money security interest versus true lease; Revise issues list; Emails and discussion with K. Esaw re same
KAE	23/10/19	\$495.00	1.00	\$495.00	Prepare for and lead call on salesforce issues; Review and update on outstanding workstreams.
SLG	23/10/19	\$825.00	0.60	\$495.00	Address delivery of P&L to First Ontario and updates
SLG	23/10/19	\$825.00	0.20	\$165.00	Email to C. Burr re status of response
MES	23/10/19	\$475.00	0.50	\$237.50	Review emails from all counsel re: various issues; Email to BDO re: request for account information
JWY	23/10/19	\$325.00	0.30	\$97.50	Review motor vehicle leases re purchase money security interest versus true lease
KAE	24/10/19	\$495.00	2.00	\$990.00	Review P&L doc; Call re Pilot and other outstanding matters; Follow up on various outstanding matters.
SLG	24/10/19	\$825.00	1.60	\$1,320.00	Conference call with C. Mazur and K. Esaw re Menchie's location and sale of same and S. Cherniak re next steps and money mart issues and claim and daily update
SLG	24/10/19	\$825.00	0.20	\$165.00	Emails to Laurentian re ongoing discussion
SLG	24/10/19	\$825.00	0.40	\$330.00	Pre call to CIBC call on Pilot and P&L's at Stations and review emails re interrogations and answers; address Laurentian contacts
SLJ	24/10/19	\$350.00	0.30	\$105.00	Review chart re Laurentian and First Ontario; Various emails re same.
DL	24/10/19	\$295.00	3.70	\$1,091.50	Research [REDACTED] [REDACTED] prepare research memo; send email to K. Esaw re same
MGM	24/10/19	\$375.00	0.30	\$112.50	Pull Laurentian security instruments from title to 203 Indian Road and send to S Morris

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	24/10/19	\$475.00	1.90	\$902.50	Correspondence with CIBC counsel re document review issues; Correspondence and conference call with BDO re: requests from defendants, document review, Pilot issues; Exchange emails with M. Gottlieb re: request for information; Review emails re: sale process
KAE	25/10/19	\$495.00	2.00	\$990.00	Telephone call with CIBC re Pilot; Calls re BMO PAD data; [REDACTED]; Host Gator matters
SLG	25/10/19	\$825.00	1.00	\$825.00	Conference call with CIBC counsel re Pilot proposal and status of gas stations and continued operation; address timing of receivership; emails with J. Speranzini
SLJ	25/10/19	\$350.00	0.30	\$105.00	Draft email re Host Gator.
SRM	25/10/19	\$370.00	0.30	\$111.00	Review file re Laurentian Charge and PPSA registrations
MES	25/10/19	\$475.00	1.50	\$712.50	Review and respond to numerous emails re: document review; Conference call with BDO re: various issues; Telephone calls and exchanges of emails with A. Consoli, defendants' counsel, ISS re: request for access to website
MES	26/10/19	\$475.00	0.30	\$142.50	Receive and review emails re: access to documents
MES	27/10/19	\$475.00	0.50	\$237.50	Receive and review emails from BDO, A&B, Lenczner re: various issues to be addressed
IEA	28/10/19	\$550.00	0.30	\$165.00	Discussions with M. Spence regarding next steps
KAE	28/10/19	\$495.00	3.60	\$1,782.00	Review outstanding matters and action items; discussions with M Gottlieb re insurance matters; correspondence re insurance matters; [REDACTED] [REDACTED] [REDACTED] [REDACTED]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	28/10/19	\$825.00	1.00	\$825.00	Conference call with C. Mazur, K. Esaw, B. Newton and C. Lonergan
SLG	28/10/19	\$825.00	1.90	\$1,567.50	Address insurance issues; coordinate and participate in Conference call re indemnity and paydown of Receiver borrowing cert with B. Sarsh and email with Jackson
DL	28/10/19	\$295.00	2.10	\$619.50	Research re whether business expenses are a part of a receiver's charge; meeting with K. Esaw
MES	28/10/19	\$475.00	3.20	\$1,520.00	Consider outstanding matters and discuss with A&B team; Review and respond to emails from defendants' counsel, bank counsel, ISS re: issues arising from access to documents; Discussions with BDO and bank counsel re: same; Prepare response for BDO re: Grant Thornton request for documents; Consider strategy; Receive questions from defendants' counsel and email to BDO
JWY	28/10/19	\$325.00	0.10	\$32.50	Revise issues list
KAE	29/10/19	\$495.00	5.40	\$2,673.00	Review issues list and update BDO with status of matters; calls with A Consoli and Lenczners re Eagle password issues; review law of supplier priorities; draft correspondence re supplier priorities; discussion with S Graff re priorities issues;
SLG	29/10/19	\$825.00	2.90	\$2,392.50	Conference call with BDO and separately with LS re written interrogatories and response to same; [REDACTED]; [REDACTED]; [REDACTED]; consider other issues; review updates
MES	29/10/19	\$475.00	2.40	\$1,140.00	Telephone calls with CIBC counsel re: information requests, case conference, strategy for responding to interrogatories; Exchange emails with BDO re: same; Review and consider strategy re: responding to interrogatories and internal discussions re: same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	30/10/19	\$495.00	3.30	\$1,633.50	Call from G Feldman re BMO accounts; calls with client re Pilot supply issues; review supply issues; instructions to S John re ad hoc issues; revise correspondence per client instructions
SLG	30/10/19	\$825.00	2.30	\$1,897.50	Address emails and letters re Pilot with BDO and CIBC; attempts to get BMO account info and letters; efforts re Laurentian and First Ontario
SLJ	30/10/19	\$350.00	0.30	\$105.00	Discussion with K. Esaw re issues.
MES	30/10/19	\$475.00	6.30	\$2,992.50	Prepare for and attend at court for case conference addressing various document review questions; Report to BDO re: same; Consider strategy re interrogatories and exchange emails with BDO re: same; Participate in conference calls with CIBC counsel re: various issues; Further exchanges of emails with Lenczner and BDO re: fuel supply issues, document issues, interrogatories
KAE	31/10/19	\$495.00	4.70	\$2,326.50	Discussion with S Graff re letter to G Feldman; revise and send letter to G Feldman to C Mazur for review; call with A Ramnarine at Laurentian re receivership property and next steps; review and comment on draft letter to benefits provider form S John; [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
SLG	31/10/19	\$825.00	1.30	\$1,072.50	Review letter to Laurentian; review letter to Pilot; update to CIBC call; letter to BMO and call with First Ontario; email to C. Mazur on costs and report to Bank
SLJ	31/10/19	\$350.00	3.50	\$1,225.00	Draft letter re employee benefits; Various emails and calls re same; Review Atradius insurance policy.
MES	31/10/19	\$475.00	4.10	\$1,947.50	Numerous conference calls with CIBC counsel, defendants' counsel, BDO re: issues arising from proposed motions, document review, information to be provided to Grant Thornton, issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					arising from PAD processing, insurance issues; Exchange emails re: same; Further telephone calls with A. Consoli and B. Newton
SLG	01/11/19	\$825.00	1.50	\$1,237.50	Complete and issue letter to Pilot; discussion with M. Spence and M. Gottlieb on written interrogatories
SLG	01/11/19	\$825.00	0.60	\$495.00	Conference call with Simpson Wigle and reps of First Ontario re next steps re Bloomfield Road property and further info
SLJ	01/11/19	\$350.00	2.50	\$875.00	Call with W. Katler re benefits issue; Various emails re same and other active issues; Call with A. Consoli re Host Gator issue; Review and summarize Atradius insurance policy.
MES	01/11/19	\$475.00	5.80	\$2,755.00	Prepare for and participating in conference call with Justice Hainey re: scheduling of dates; Draft letter responding to interrogatories, discussions and exchanges of emails with BDO, S. Graff, M. Jilesen re: same; Arrange for BDO attendance at ISS offices; Multiple telephone calls with BDO and Lenczner re information required to process PAD agreements; Correspondence and telephone calls with Lenczner, BDO, Lax O'Sullivan re access to documents in BDO's possession
JWY	01/11/19	\$325.00	0.40	\$130.00	Email to A. Consoli re motor vehicle leases; Review Cadillac and Lexus leases; Email to S. John and D. Lu re update to service list
KAE	02/11/19	\$495.00	0.80	\$396.00	Prepare for and attend call re Pilot; review and reply to various outstanding correspondence
SLG	02/11/19	\$825.00	2.10	\$1,732.50	Review and revise email to CIBC; conference call with L. Williams, K Esaw and C. Burr re position of Pilot; consider indemnity; consider and revise daily report on issues to CIBC; discussion with K. Esaw on issues list

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	02/11/19	\$475.00	0.60	\$285.00	Review emails re: reporting to CIBC; Review emails re: Pilot response; Review and respond to emails re: additional information required by BDO
KAE	03/11/19	\$495.00	1.00	\$495.00	Review correspondence; Follow up with BDO re certain outstanding issues; Review Atradius policy; correspondence to S Graff.
SLG	03/11/19	\$825.00	0.20	\$165.00	Discussion with M. Spence re approach to hearing and relief
MES	03/11/19	\$475.00	0.80	\$380.00	Discussion with S. Graff re: various issues; Exchange emails with M. Jilesen re: agreement to provide information to GT and email to BDO re: same; Consider third report and email to BDO re same; Revise reporting email to CIBC
KAE	04/11/19	\$495.00	0.40	\$198.00	Instructions to D Lu re Pilot priority dispute research; correspondence with S John re insurance policy matters; review insurance policy
SLG	04/11/19	\$825.00	0.50	\$412.50	Prepare for and attend court on motion before Hainey, J re response to questions
SLG	04/11/19	\$825.00	0.30	\$247.50	Review email updates (Atradius)
SLG	04/11/19	\$825.00	0.20	\$165.00	Emails to C. Mazur et al and CIBC re First Ontario and Pilot Claim
SLJ	04/11/19	\$350.00	1.00	\$350.00	Review Atradius insurance policy; Draft summary email to K. Esaw re same.
MES	04/11/19	\$475.00	2.30	\$1,092.50	Attend at court for case conference before Justice Hainey; Report to BDO re: same; Exchange of emails and conference call with BDO re: proposed supplement to third report, answers to interrogatories; Email to M. Jilesen re: documents to be provided to Grant Thornton
KAE	05/11/19	\$495.00	0.40	\$198.00	Review insurance policy results, communicate same to clients.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	05/11/19	\$825.00	0.30	\$247.50	Telephone call with C. Mazur re status and indemnity reimbursement agreement (B. Kay call)
SLJ	05/11/19	\$350.00	0.50	\$175.00	Emails with K. Esaw re Atradius insurance.
MES	05/11/19	\$475.00	1.20	\$570.00	Emails to M. Jilesen re: status of GT materials; Review emails from M. Jilesen and M. Gottlieb re: debtors' accounts; Telephone calls and exchange of emails with A. Consoli re: electronic data and information required from M. Dhillon; Receive and review further emails re: agreement to release information to GT
KAE	06/11/19	\$495.00	1.00	\$495.00	Telephone call with D Iampietro re Atradius policy; Review and consider Atradius policy strategy.
SLJ	06/11/19	\$350.00	4.00	\$1,400.00	Draft letter re Atradius insurance; Discussion with K. Esaw re same; Various emails re OLG issues; Call with F. Cuda re same; Call with J. Parisi re same.
LJK	06/11/19	\$350.00	0.20	\$70.00	Discussion with M. McDonald; draft Application to Register Court Order
MGM	06/11/19	\$375.00	0.70	\$262.50	Telephone call with Town of Wyoming tax department re roll numbers and related properties; Pull title documents relating to 5873 Oil Heritage Road and related court order; Email to Kathryn Esaw asking for clarification as to which property is involved in current matter and requires tax certificate
MES	06/11/19	\$475.00	0.50	\$237.50	Exchange emails re: status of various matters
JWY	06/11/19	\$325.00	0.20	\$65.00	Review Acura lease agreement and email to A. Consoli re same; Review Toyota process and discussion with K. Esaw re same
DL	07/11/19	\$295.00	2.70	\$796.50	[REDACTED]
MES	07/11/19	\$475.00	0.20	\$95.00	Exchange emails with M. Jilesen re: access to documents

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWY	07/11/19	\$325.00	0.30	\$97.50	Discussion with K. Esaw re sales process project management and review notes
KAE	08/11/19	\$495.00	3.00	\$1,485.00	Draft order and notice of motion re BMO data access; correspondence re Menchie's and instructions to J Yantzi;
SLG	08/11/19	\$825.00	0.50	\$412.50	Email with S. Cherniak re Yogurt World and review Atradius email (draft) and address Laurentian
SLG	08/11/19	\$825.00	0.50	\$412.50	Review motion materials; telephone call with K. Esaw (draft order and notice of motion)
SLJ	08/11/19	\$350.00	0.20	\$70.00	Email to K. Esaw re Laurentian.
LJK	08/11/19	\$350.00	0.20	\$70.00	Attend to register Application re: Court Order
DL	08/11/19	\$295.00	1.80	\$531.00	Prepare and revise research memo re post-filing obligations; send email to K. Esaw re same
MES	08/11/19	\$475.00	1.00	\$475.00	Receive and review emails re: order compelling information from BMO, addressing Menchie's Locations; Exchange emails with Lenczner, Stockwoods, BDO team re: request for information re: email accounts; Receive materials for Nov 13 hearing; Receive service of defendants' motion materials
JWY	08/11/19	\$325.00	0.60	\$195.00	Draft notice of repudiation of commercial lease; Email to K. Esaw re same
KAE	09/11/19	\$495.00	4.00	\$1,980.00	Draft fourth report; Review correspondence re BMA data access; Review and revise materials for court appearance.
MES	09/11/19	\$475.00	0.20	\$95.00	Receive emails from Lenczner and Lax O'Sullivan re: requests for additional expenses
MES	10/11/19	\$475.00	0.30	\$142.50	Receive emails from Lenczner and Lax O'Sullivan re: settling agreement for GT access to records; Review materials for motion to access BMO Records

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	11/11/19	\$495.00	7.70	\$3,811.50	Prepare fourth report; negotiations with counsel to BMO re scope of order; calls with BDO re report and scope of order; incorporate comments from counsel to CIBC re fourth report; serve report; review update email
SLG	11/11/19	\$825.00	0.50	\$412.50	Review draft Report
SLG	11/11/19	\$825.00	1.00	\$825.00	Conference call with BDO to discuss info required of BMO and limitations on length of time of review; review L. Williams letter sent on behalf of Pilot
SLJ	11/11/19	\$350.00	0.40	\$140.00	Telephone call with K. Esaw re security review.
SRM	11/11/19	\$370.00	0.40	\$148.00	Order amalgamation history and report on same; Order historical corporate profiles for Yogurt Waterloo Inc., 2292798 Ontario Inc. and 2288861 Ontario Inc.
MES	11/11/19	\$475.00	1.50	\$712.50	Review motion materials of the defendants and email to BDO re: same; Review correspondence with Pilot; Discussions with K. Esaw, and receive and consider numerous emails from BDO, Lenczner, Scarfone Hawkins re: finalizing materials for motion to compel information from BMO; Review and comment on materials
JWY	11/11/19	\$325.00	1.30	\$422.50	Draft issues list and timeline for sales process; Review documents related to Menchie's lease; Consider authority for disclaimer or resiliation of lease under receivership order; Email to K. Esaw re Menchie's lease; Discussion with K. Esaw re Menchie's lease
KAE	12/11/19	\$495.00	4.10	\$2,029.50	Prepare for BMO data access motion; prepare sales process pitch; all hands call re next steps; consideration of a sales process; all hands pre-call; discussion with S Graff re outstanding issues
SLG	12/11/19	\$825.00	2.80	\$2,310.00	Lengthy telephone call with C. Mazur to discuss issues and prepare for call; further call with other BDO and A&B reps

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					in advance of all parties call; conduct all parties call on multiple issues in receivership and follow up call and emails; address Atradius com
SLG	12/11/19	\$825.00	0.30	\$247.50	Telephone call with D. Iampietro re reimbursements and indemnity issues
SLG	12/11/19	\$825.00	0.20	\$165.00	Consider letter from Pilot and forward same
SLJ	12/11/19	\$350.00	2.50	\$875.00	Research re PAD issue; Call with S. Mingarelli re subway issue; Various emails re same; Draft letter to Atradius.
SRM	12/11/19	\$370.00	0.30	\$111.00	Review and report on corporate profiles for Yogurt Waterloo Inc. and its predecessors
MES	12/11/19	\$475.00	1.80	\$855.00	Exchange emails re: document request issues, document review process, request by S. Dhillon to retrieve personal items; Review materials in advance of Nov 13 motion
PLW	12/11/19	\$190.00	0.60	\$114.00	Filed 4th Report of Receiver for Motion returnable November 13, 2019
JWY	12/11/19	\$325.00	4.50	\$1,462.50	Telephone call with client and counsel re sale process and other issues; Draft memo re steps and timeline for sale process; Discussion with K. Esaw re sale process steps and timeline; Email to C. Mazur re sale process timeline
KAE	13/11/19	\$495.00	7.10	\$3,514.50	Prepare for and attend court re BMO data access motion; coordinate entry of other with respect to same; update call with client; meeting with and instructions to J Yantzi and D Lu re sales process; draft fifth report; discussions with A Consoli re environmental clean up; review and comment on next steps list
SLG	13/11/19	\$825.00	0.80	\$660.00	Lengthy conference call with BDC on various items with focus on sale process motion
MES	13/11/19	\$475.00	4.20	\$1,995.00	Prepare for and attend at court to address motion for access to BMO records, and CIBC motion for access to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					documents, receive and review emails re: related issues
MES	13/11/19	\$475.00	1.00	\$475.00	Telephone call with BDO re: answering interrogatories, and exchange further emails re: same
JWY	13/11/19	\$325.00	1.10	\$357.50	Telephone call with S. Cherniak re Menchie's lease; Prepare motion materials for sale process order; Meeting with K. Esaw and D. Lu re sale process materials; Revise memo re sale process steps and timeline
KAE	14/11/19	\$495.00	0.80	\$396.00	Discussion with J Yantzi re sales process; review draft report
SLG	14/11/19	\$825.00	0.50	\$412.50	Telephone call with K. Esaw re approach to Atradius claim and policy; email from J. Speranzini; review remediation contract for Bloomfield
ERL	14/11/19	\$300.00	2.70	\$810.00	Email from J. Yantzi regarding schedules to asset purchase agreement; Telephone call with M. McDonald; Discussion with R. Hooke and M. McDonald regarding restriction and construction lien; Attending to subsearch of title for each property; Review of parcel pages; Drafting permitted encumbrance and legal descriptions schedule; Telephone call with M. McDonald and J. Yantzi regarding CIBC restriction and construction lien
MES	14/11/19	\$475.00	0.70	\$332.50	Receive emails from BDO re: requests for documents and emails to ISS and BDO re: same; Review emails from Lenczner and Lax O'Sullivan re: advancement of hard copy document review; Discussion with S. Graff re: answering questions
PLW	14/11/19	\$190.00	0.60	\$114.00	Entered Order of November 13, 2019
JWY	14/11/19	\$325.00	3.10	\$1,007.50	Draft form of asset purchase agreement re sale of retail gas stations; Draft bidding procedures

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	15/11/19	\$395.00	0.70	\$276.50	Correspondence; Telephone call with K. Esaw; Review and update asset purchase agreement
KAE	15/11/19	\$495.00	2.40	\$1,188.00	Call with Atradius re insurance; review and draft report re sales process
SLG	15/11/19	\$825.00	0.30	\$247.50	Review various emails on KERP, Atradius and motion materials
SLJ	15/11/19	\$350.00	1.00	\$350.00	Revise security agreement.
DL	15/11/19	\$295.00	2.50	\$737.50	Draft model orders; send email to K. Esaw and J. Yantzi re same; draft notice of motion
MES	15/11/19	\$475.00	2.50	\$1,187.50	Review emails from ISS re: document review; Lengthy call with BDO re: answering interrogatories
SLJ	16/11/19	\$350.00	0.80	\$280.00	Draft letter to Atradius.
JWY	16/11/19	\$325.00	2.90	\$942.50	Research re rights of first refusal in a sale by a receiver; Draft bidding procedures and non-disclosure agreement
KAE	17/11/19	\$495.00	3.00	\$1,485.00	Draft/Revise Update BDO team re Atradius call; draft report
SLG	17/11/19	\$825.00	0.20	\$165.00	Review emails re Atradius
KAE	18/11/19	\$495.00	8.00	\$3,960.00	Other Draft sale process report; review and comment on bidding procedures and APA; discussion re status of environmental clean up; status call and instructions from S Graff; review correspondence from stakeholders; correspondence with Atradius
SLG	18/11/19	\$825.00	1.70	\$1,402.50	Conference call with A. Consoli and C. Mazur re Pizza Pizza, Subway, wholesale operation and ownership of assets; consider sale process re First Ontario and Laurentian; discussion with K. Esaw
TOTAL:			<u>770.20</u>	<u>\$391,795.00</u>	

Name	Hours	Rate	Value
Kathryn A. Esaw (KAE)	214.50	\$495.00	\$106,177.50
Steven L. Graff (SLG)	155.40	\$825.00	\$128,205.00
Shannon R. Morris (SRM)	16.40	\$370.00	\$6,068.00
Miranda E. Spence (MES)	164.90	\$475.00	\$78,327.50
Shakaira L. John (SLJ)	98.60	\$350.00	\$34,510.00
Damian Lu (DL)	46.00	\$295.00	\$13,570.00
Michael G. McDonald (MGM)	6.20	\$375.00	\$2,325.00
Jenaya E. McLean (JEM)	4.20	\$215.00	\$903.00
Jonathan W. Yantzi (JWY)	48.20	\$325.00	\$15,665.00
Aaron J. Baer (AJB)	1.80	\$395.00	\$711.00
Sam E. Babe (SEB)	3.80	\$595.00	\$2,261.00
Andy D. Nguyen (ADN)	1.00	\$295.00	\$295.00
Patrick L. Williams (PLW)	1.80	\$190.00	\$342.00
Randy T. Hooke (RTH)	0.30	\$725.00	\$217.50
Eveleen R. Lal (ERL)	4.90	\$300.00	\$1,470.00
Stephanie A. D'Amico (SAD)	1.50	\$295.00	\$442.50
Ian E. Aversa (IEA)	0.30	\$550.00	\$165.00
Lindsay J. Kannegiesser (LJK)	0.40	\$350.00	\$140.00

OUR FEE \$391,795.00
HST at 13% \$50,933.35

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Search Under P.P.S.A.	\$568.00
Due Diligence-Gov Fee	\$17.00
Teranet	\$258.25
Notice of Motion/Application	\$320.00

Total Agency Costs \$1,163.25

Subject to HST

Corporate Search	\$786.00
Service Provider Fee	\$335.50
Photocopies	\$206.75
Photocopies - Local	\$1,783.75
Imaging/Scanning	\$188.00
Binding and Tabs	\$172.75
Deliveries/Parss	\$323.94
Due Diligence	\$44.00
Travelling Expenses	\$298.73
Business Meal & Entertainment	\$58.84
ACL - Litigation	\$200.00
Taxi	\$208.33
Service Fee Teranet	\$43.10
Teraview Search	\$699.80
Name Search	\$69.00

Reproduction Services	\$184.83	
Tax Certificate	\$540.60	
Total Disbursements		\$6,143.92
HST at 13%		\$798.71

AMOUNT NOW DUE

\$450,834.23

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

37957208.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 656102

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

December 20, 2019

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended November 30, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	13/11/19	\$825.00	0.20	\$165.00	Telephone call with K. Esaw [REDACTED]
AJB	18/11/19	\$395.00	1.80	\$711.00	Review and update APA; Correspondence
SLJ	18/11/19	\$350.00	1.50	\$525.00	Revise master chart re sales process
DL	18/11/19	\$295.00	1.10	\$324.50	Draft factum re sales process, collections process and interim distribution
MES	18/11/19	\$475.00	0.60	\$285.00	Review costs outline and email to counsel requesting position; Receive email from MOE
KAE	19/11/19	\$495.00	6.40	\$3,168.00	Draft sale process materials; discussions with BDO team re outstanding matters including franchise issues, PO Box recovery, [REDACTED]
SLG	19/11/19	\$825.00	1.30	\$1,072.50	Review emails; meet with K. Esaw; review response to SH letter on various items and prepare letter to First Ontario and Laurentian and draft letter to L. Williams and letter to M. Gottlieb

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLJ	19/11/19	\$350.00	1.00	\$350.00	Revise chart re sales process
DL	19/11/19	\$295.00	2.40	\$708.00	Draft factum; update notice of motion; update orders; draft letter to Lax O'Sullivan
MES	19/11/19	\$475.00	1.60	\$760.00	Discussion with K. Esaw re: sale process; Drafting responses to questions posed by defendants
JWY	19/11/19	\$325.00	0.20	\$65.00	Confer with K. Esaw re sale process factum; Discussion with D. Lu re sale process factum
KAE	20/11/19	\$495.00	8.50	\$4,207.50	Finalize sale process materials; Review APA; Call with client re APA; Review Dhillon interrogatories; Calls with client re PO box, franchise issues, [REDACTED]
SLG	20/11/19	\$825.00	1.50	\$1,237.50	Meeting with K. Esaw; review status; [REDACTED]; review memo/email to D. Iampietro; email to B. Kay; consider appraisals and sale process; letter to L. Williams; letter to customers on PADs and rebates
SLJ	20/11/19	\$350.00	0.40	\$140.00	Review sales process chart
MES	20/11/19	\$475.00	3.20	\$1,520.00	Exchange emails and telephone calls with Lenczner re: request for access to email accounts and other electronic devices, and exchange emails and telephone calls with BDO re: same; Review and revise proposed letter to Gottlieb re: Subway and Pizza Pizza franchises; Review and comment on Fifth Report and Sale Process; Review and comments on draft email to CIBC counsel; Various discussions with S. Graff and K. Esaw re: same
JWY	20/11/19	\$325.00	4.10	\$1,332.50	Revise draft bidding procedures and draft fifth report of receiver; Telephone call with client re sale process and other issues; Draft emails to Laurentian and First Ontario

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	21/11/19	\$495.00	4.00	\$1,980.00	Finalize sale process materials; Correspondence with client on outstanding issues ie Subway franchise and KERPs
SLG	21/11/19	\$825.00	1.20	\$990.00	Review bidding procedures; review 5th report; discussion with C. Mazur
DL	21/11/19	\$295.00	3.60	\$1,062.00	Draft factum re sales process, collections process, and interim distribution; send email to J. Yantzi re same; meeting with J. Yantzi; send revision to K. Esaw
MES	21/11/19	\$475.00	2.70	\$1,282.50	Prepare answers to questions posed by defendants, and email to BDO re: same; Review emails re: Subway franchise, sale process motion
JWY	21/11/19	\$325.00	1.30	\$422.50	Telephone call with client re fifth report; Revise draft fifth report and draft bidding procedures; Review draft factum re sale process order, collections process order and interim distribution order and discussion with D. Lu re revisions to factum
KAE	22/11/19	\$495.00	3.00	\$1,485.00	Finalize sale materials; Instructions re sale research and procedural matters; Call with Scarfone and Lencznerners re sales process motion strategy; Review and send correspondence to Chaitons re Laurentian; Review franchise issues; Calls with client re franchise issues and other matters
SLG	22/11/19	\$825.00	1.30	\$1,072.50	Several telephone calls with K. Esaw; review multiple emails; consider status and next steps; address emails from G. Benchitrit re Laurentian
SLJ	22/11/19	\$350.00	2.00	\$700.00	Review supply agreements re Esso; Prepare summary chart re same; Various emails
DL	22/11/19	\$295.00	1.20	\$354.00	Prepare service list; prepare appendices to Fifth Report

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	22/11/19	\$475.00	0.20	\$95.00	Email to M. Gottlieb re: Receiver's answers to questions
JWY	22/11/19	\$325.00	0.10	\$32.50	Email to D. Griffiths re non-disclosure agreement
SLG	23/11/19	\$825.00	0.40	\$330.00	Telephone call with K. Esaw re update on issues (Laurentian)
DL	23/11/19	\$295.00	2.10	\$619.50	Review retail fuel supply agreements; summarize same and send revised chart to S. John; review appendices to Fifth Report
KAE	24/11/19	\$495.00	2.00	\$990.00	Call with C Mazur re property carveouts; Coordinate calls re property care out issues among stakeholders; Status review re sales process and outstanding issues
SLG	24/11/19	\$825.00	0.80	\$660.00	Telephone call with K. Esaw and C. Mazur re timing of motion and service and locations including allocation of fees, costs and losses
SLJ	24/11/19	\$350.00	2.50	\$875.00	Review Esso agreement; Review and revise chart re same; Various emails re same
MES	24/11/19	\$475.00	0.30	\$142.50	Receive and review emails re: sale process motion, answers to questions
JWY	24/11/19	\$325.00	0.40	\$130.00	Review draft notice of motion re sale process; Review draft bidding procedures
KAE	25/11/19	\$495.00	8.10	\$4,009.50	Calls with secured creditors and others re sale process, allocation and carve out issues; Telephone call prepare motion materials for sale process; Review ancillary sale materials; consider allocation issues
SLG	25/11/19	\$825.00	1.30	\$1,072.50	Consider position, of First Ontario; consider position of Laurentian; telephone call with G. Benchitrit; telephone call with C. Mazur; telephone call with K. Esaw re motion for approval and distribution

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLJ	25/11/19	\$350.00	2.00	\$700.00	Research re PAD issue
DL	25/11/19	\$295.00	4.10	\$1,209.50	Meeting with J. Yantzi and K. Esaw; update Fifth Report and appendices; update orders; update motion record; update service list; search for agreements
SRM	25/11/19	\$370.00	0.60	\$222.00	Email from K. Esaw re guarantees from 2145754 Ontario Limited for obligations of related parties to CIBC; Review file and respond same
MES	25/11/19	\$475.00	3.50	\$1,662.50	Exchange emails with BDO re: Receiver's response to defendants' questions, participate in lengthy conference call with BDO, and revise Receiver's response to defendants' questions
MES	25/11/19	\$475.00	0.90	\$427.50	Review and comment on orders for sales process, review and response to various other emails re: upcoming motions
JWY	25/11/19	\$325.00	2.40	\$780.00	Meeting with K. Esaw and D. Lu re service of motion materials and form of asset purchase agreement; Discussion with K. Esaw re fifth report of the receiver; Revise draft fifth report of the receiver; Review revised draft orders; Review final draft of receiver's fifth report; Review and revise form of asset purchase agreement; Prepare and review motion record
KAE	26/11/19	\$495.00	5.00	\$2,475.00	Finalize motion record; Discussions with client and internal discussions re sale process issues; Multiple discussions with other secured creditors re sale issues and allocation
SLG	26/11/19	\$825.00	1.30	\$1,072.50	Consider all issues and participate in call with CIBC and with Chaitons (Laurentian) re allocation formula and arrangement; discussion with K. Esaw

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	26/11/19	\$825.00	0.80	\$660.00	Conference call with Chaitons and Laurentian and CIBC
SLJ	26/11/19	\$350.00	1.00	\$350.00	Research re PAD issue
DL	26/11/19	\$295.00	0.40	\$118.00	Revise factum; send email to J. Yantzi and K. Esaw re same
MES	26/11/19	\$475.00	1.80	\$855.00	Numerous telephone calls and exchanges of emails with BDO re: Receiver's answers to questions; Revise answers to questions in accordance with various comments received; Exchange emails with CIBC counsel re same
MES	26/11/19	\$475.00	0.80	\$380.00	Receive and review materials and emails re: court hearing November 27
JWY	26/11/19	\$325.00	0.20	\$65.00	Prepare motion record for service and coordinate service of same
KAE	27/11/19	\$495.00	2.50	\$1,237.50	Discussions re cost allocation and carve out issues; Preparation of materials for sale process; calls with client re outstanding matters; Internal discussions re outstanding matters
SLG	27/11/19	\$825.00	0.60	\$495.00	Address sales process motion and adjournment of same
SLJ	27/11/19	\$350.00	4.00	\$1,400.00	Discussion with K. Esaw re PAD memo; Research re same; Draft memo re same
DL	27/11/19	\$295.00	1.20	\$354.00	Revise factum; send email to K. Esaw re same; prepare appendices to Receiver's response to questions; send email to M. Spence re same
MES	27/11/19	\$475.00	4.30	\$2,042.50	Prepare for and attend at court for Defendants' motion to vary/set aside Anton Piller and Mareva orders
MES	27/11/19	\$475.00	2.60	\$1,235.00	Review and revise answers to Defendants' questions; Telephone calls and exchanges of emails with BDO re: same; Exchange emails with Scarfone Hawkins re: same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Prepare brief of answers and arrange for service of same on Defendants
MES	27/11/19	\$475.00	0.40	\$190.00	Review emails re: sale process and application of Laurentian Bank
KAE	28/11/19	\$495.00	5.10	\$2,524.50	Calls with client re sale process; calls re receivership application; review receivership application materials; consider and advise re carve out issues; draft correspondence re carve out issues; review allocation framework; calls with client re allocation issues
SLG	28/11/19	\$825.00	0.40	\$330.00	Review of draft email re carve out
SLG	28/11/19	\$825.00	2.50	\$2,062.50	Email with G. Benchetrit re Indian Road property; lengthy telephone call with A. Consoli and C. Mazur and K. Esaw
DL	28/11/19	\$295.00	1.80	\$531.00	Revise service lists; send email to B. Cook re same; prepare calculations for time spent on gas stations
MES	28/11/19	\$475.00	0.80	\$380.00	Telephone call with Himelfarb Proszanski re: mortgages in default as a result of Mareva, and emails re: same; Address additions to service list; Review emails re: carve-outs from sales process
PLW	28/11/19	\$190.00	0.60	\$114.00	Filed Motion Record at Commercial List Court
JWY	28/11/19	\$325.00	0.30	\$97.50	Draft reimbursement agreement between BDO and CIBC
KAE	29/11/19	\$495.00	5.20	\$2,574.00	Calls with client re cost allocation; internal discussion re cost allocation; strategy meeting re sale process
SLG	29/11/19	\$825.00	0.30	\$247.50	Consider cost allocation
SLG	29/11/19	\$825.00	0.20	\$165.00	Consider approach to sale process motion; telephone call with K. Esaw
DL	29/11/19	\$295.00	1.10	\$324.50	Review information re Hargett Industries; revise service list

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	29/11/19	\$370.00	0.30	\$111.00	Review email, conduct searches and report on same
MES	29/11/19	\$475.00	2.50	\$1,187.50	Review materials of Laurentian Bank re: receivership application; Review materials of Pilot re: opposition to December 4 motion; Office conference with K. Esaw re: strategy for motion on December 4; Prepare correspondence to service list re: same; Communications with stakeholders re: December 4 motion
SLG	30/11/19	\$825.00	0.30	\$247.50	Review and revise Reimbursement Agreement; emails with K. Esaw
MES	30/11/19	\$475.00	0.10	\$47.50	Review email from counsel for mortgagee
TOTAL:			<u>136.20</u>	<u>\$63,751.50</u>	

Name	Hours	Rate	Value
Steven L. Graff (SLG)	14.40	\$825.00	\$11,880.00
Aaron J. Baer (AJB)	1.80	\$395.00	\$711.00
Shakaira L. John (SLJ)	14.40	\$350.00	\$5,040.00
Damian Lu (DL)	19.00	\$295.00	\$5,605.00
Miranda E. Spence (MES)	26.30	\$475.00	\$12,492.50
Kathryn A. Esaw (KAE)	49.80	\$495.00	\$24,651.00
Jonathan W. Yantzi (JWY)	9.00	\$325.00	\$2,925.00
Shannon R. Morris (SRM)	0.90	\$370.00	\$333.00
Patrick L. Williams (PLW)	0.60	\$190.00	\$114.00

OUR FEE \$63,751.50
 HST at 13% \$8,287.70

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Motion/Application \$320.00

Subject to HST

Service Provider Fee	\$25.00	
Corporate Search	\$72.00	
Imaging/Scanning	\$6.25	
Photocopies - Local	\$1,444.00	
Binding and Tabs	\$21.25	
Tax Certificate	\$60.00	
Deliveries/Parss	\$1,411.39	
Reproduction Services	\$788.22	
Total Disbursements		\$3,828.11
HST at 13%		\$497.65

AMOUNT NOW DUE

\$76,684.96

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

38281508.1

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 659589

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

January 31, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended December 31, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	01/12/19	\$395.00	0.30	\$118.50	Correspondence with J. Yantzi and K. Esaw; Review APA
KAE	01/12/19	\$495.00	2.00	\$990.00	Review and consider correspondence re December 4 case conference
MES	01/12/19	\$475.00	0.60	\$285.00	Review emails from K. Esaw, C. Mazur, counsel for Meridian re: proposed opposition to Dec. 4 motion, outstanding issues
AJB	02/12/19	\$395.00	2.50	\$987.50	Review correspondence; Review and update APA; Review and revise; Correspondence
KAE	02/12/19	\$495.00	4.20	\$2,079.00	Attend Call re cost allocation; deal with cost allocation issues; address case conference issues and draft agenda; call with counsel to CIBC re agenda; internal discussion matters to address at case conference; review and reply to various correspondence
SLG	02/12/19	\$825.00	1.40	\$1,155.00	Emails and calls with K. Esaw and A. Consoli and C. Mazur re allocation and carve out motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLJ	02/12/19	\$350.00	1.00	\$350.00	Review correspondence and lease re Bodkin; Call with S. Werthmer re same
DL	02/12/19	\$295.00	0.50	\$147.50	Draft letter to Atradius
MES	02/12/19	\$475.00	1.30	\$617.50	Address communications with CIBC counsel, debtor's counsel, other stakeholders re: motion returnable Dec. 4; Emails and telephone calls with S. Graff and K. Esaw re: strategy for same; Review issues to be addressed
KAE	03/12/19	\$495.00	2.90	\$1,435.50	Review and respond to stakeholder correspondence; review receivership application records from other secured lenders;
SLG	03/12/19	\$825.00	1.10	\$907.50	Consider allocation issues, timing and approach; emails from Meridian, First Ontario and Laurentian and counsel; email from M. Gottlieb and response; discussion re management of case conference
DL	03/12/19	\$295.00	0.80	\$236.00	Prepare chart re Parkland Fuel Corporation ownership claim to equipment
MES	03/12/19	\$475.00	2.10	\$997.50	Exchange emails with M. Gottlieb re: position on motion; Exchange emails and telephone calls with A&B re: strategy for motion; Telephone call with counsel for mortgagee; Review and revise draft agenda for Dec 4 hearing and exchange further emails re: same
KAE	04/12/19	\$495.00	4.30	\$2,128.50	Plan and prepare for court case conference; Attend court re case conference; Telephone call re a/r; Telephone call re Esso ownership claims
SLG	04/12/19	\$825.00	0.50	\$412.50	Discussion with K. Esaw re various issues, including allocation, Atradius and court attendance; email D. O'Leary
DL	04/12/19	\$295.00	0.70	\$206.50	Prepare draft endorsement for motion returnable December 4, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	04/12/19	\$475.00	3.70	\$1,757.50	Prepare for and attend at court for Sale Process motion; Exchange emails re: endorsement arising from same
JWVY	04/12/19	\$325.00	0.20	\$65.00	Email to D. Griffiths re corporation profile report; Revise collections process order and emails with K. Esaw re same
KAE	05/12/19	\$495.00	2.00	\$990.00	Call with Parkland re rental supply agreements; Call with client re status and next steps; Consider next steps
SLG	05/12/19	\$825.00	0.30	\$247.50	Emails re status and court process and allocation for nature of motion
DL	05/12/19	\$295.00	0.40	\$118.00	Attend call with counsel for Parkland Fuel Corporation
KAE	06/12/19	\$495.00	0.60	\$297.00	Review and consider correspondence re various matters
MES	06/12/19	\$475.00	0.20	\$95.00	Exchange emails with E. Fan re: outcome of Dec 4 hearing and service list
JWVY	06/12/19	\$325.00	0.30	\$97.50	Telephone call with L. Sigal at Macdonald Sager Manis LLP re motions to amend Mareva; Discussions with K. Esaw and M. Spence re same
KAE	07/12/19	\$495.00	1.00	\$495.00	Review and return correspondence re various outstanding matters; Correspondence with client re status of various issues; Consider cost allocation issues
SLG	07/12/19	\$825.00	0.30	\$247.50	Review emails re allocation and reimbursement agreement and update
KAE	08/12/19	\$495.00	1.10	\$544.50	Correspondence re outstanding issues in receivership; consider outstanding issues in receivership
KAE	09/12/19	\$495.00	4.70	\$2,326.50	Review and comment on cost allocation; Calls with client re rebates and set-off; Calls with CIBC re cost

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					allocation issues; Correspondence with secured lenders re cost allocation issues; Review outstanding matters;
SLG	09/12/19	\$825.00	1.20	\$990.00	Conference call among A. Consoli, K. Esaw and C. Mazur re PAD's, rebates, collections and reporting to CIBC; consider email to other lenders re cost allocation model
SLJ	09/12/19	\$350.00	0.50	\$175.00	Telephone call with counsel re Bodkin lease
MES	09/12/19	\$475.00	0.60	\$285.00	Receive and review emails re: cost allocations, summary of status of receivership; Exchange emails with K. Esaw re: same
KAE	10/12/19	\$495.00	2.00	\$990.00	Call with Canada Post; Discussion with A Consoli re outstanding issues; Correspondence re outstanding issues
SLG	10/12/19	\$825.00	0.30	\$247.50	Review and respond to A. Consoli emails re PADs
SLG	10/12/19	\$825.00	0.40	\$330.00	Review email re rebates and allocation issues and PADs and approvals re pre-communications; review letter from Lax O'Sullivan re A/R collection
MES	10/12/19	\$475.00	0.50	\$237.50	Telephone call with A. Consoli re: various document issues; Exchange emails with M. Jilesen re: same
JWVY	10/12/19	\$325.00	0.30	\$97.50	Telephone call to V. Vasantgadkar re 203 Indian Road South in Sarnia; Email to K. Esaw re same
KAE	11/12/19	\$495.00	1.80	\$891.00	Correspondence with client; Consider outstanding matters; Cost allocation consideration
SLG	11/12/19	\$825.00	0.30	\$247.50	Review analysis of PADING and rebates; telephone call with BDO re same; emails re same and report to CIBC
MFH	11/12/19	\$625.00	0.10	\$62.50	Draft email to K. Esaw regarding retention on temporary independent contractor

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	11/12/19	\$475.00	0.40	\$190.00	Receive emails re: language for Meridian receivership order, update from BDO
JWVY	11/12/19	\$325.00	0.30	\$97.50	Telephone call to D. Byskal at the City of Sarnia re letter re 203 Indian Road South; Telephone call to V. Vasantgadkar to confirm that he will not be compensated for work on the property without the receiver's prior approval of costs
KAE	12/12/19	\$495.00	3.60	\$1,782.00	Consider response to A/R collection letter; draft terms of A/R collection letter; discussion with counsel to CIBC; call with G Benchetrit; correspondence with CIBC re carve out
SLG	12/12/19	\$825.00	0.40	\$330.00	Address emails re allocation
SLG	12/12/19	\$825.00	0.50	\$412.50	Address terms of Dhillon involvement in collection of A/R's
MES	12/12/19	\$475.00	0.40	\$190.00	Review and address emails re: collection arrangements with debtor, carve-out of certain properties
KAE	13/12/19	\$495.00	3.40	\$1,683.00	Cost allocation analysis; consider terms of settlement with FCU and Laurentian; calls re cost allocation and other outstanding issues
SLG	13/12/19	\$825.00	0.80	\$660.00	Review emails re carve out and allocation and position on motion
MES	13/12/19	\$475.00	0.80	\$380.00	Receive and review emails re: Dec 16 court attendance, document issues, Mandeep devices
KAE	14/12/19	\$495.00	4.10	\$2,029.50	Review materials for court; calls re cost allocation; review and comment on settlement materials; consider approach re cost allocation and other matters returnable on December 16
MES	14/12/19	\$475.00	0.40	\$190.00	Receive and review emails regarding December 16 court attendance and related motions

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	14/12/19	\$325.00	0.90	\$292.50	Review draft collections process order; Revise draft sale process order; Email to K. Esaw re same
KAE	15/12/19	\$495.00	4.70	\$2,326.50	Prepare for December 16 motions; calls to negotiate allocation agreements; discussions re December 16 relief
SLG	15/12/19	\$825.00	1.10	\$907.50	Telephone call with K. Esaw; review issues re LBC and FCU and allocation and form of orders; consider BDO position
MES	15/12/19	\$475.00	0.80	\$380.00	Receive and review emails re: Dec 16 court attendance and related motions; Discussions with K. Esaw; Receive emails re: document production issues
JWVY	15/12/19	\$325.00	2.90	\$942.50	Telephone call with C. Mazur, A. Consoli, S. Graff and K. Esaw; Revise bidding procedures; Revise First Ontario allocation agreement; Emails to counsel for CIBC re revisions to First Ontario allocation agreement; Discussion with K. Esaw re orders; Revise and prepare orders
KAE	16/12/19	\$495.00	2.10	\$1,039.50	Prepare for and attend at court re sales process et al
SLG	16/12/19	\$825.00	0.80	\$660.00	Review outcome and possible course re motion of FCU and LBC and carve out motions; consider adjournment and allocation of costs and expense
SLG	16/12/19	\$825.00	0.20	\$165.00	Address allocation issues; ;emails and letter from Valina re Dhillon assistance on collection
SLJ	16/12/19	\$350.00	0.30	\$105.00	Various emails re searches; Instruct J. McLean re same
MES	16/12/19	\$475.00	0.50	\$237.50	Receive and review emails re: outcome of hearing, documentary review issues
JWVY	16/12/19	\$325.00	5.90	\$1,917.50	Prepare orders for attendance at court; Attend at court re sale process order, collections process order and related issues; Attend to entering of orders;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emails to K. Esaw re orders and endorsements; Draft email to service list re orders
KAE	17/12/19	\$495.00	2.50	\$1,237.50	Prepare for and attend call with client re status of matters and next steps; correspondence with applicant's counsel; calls with applicant's counsel
SLG	17/12/19	\$825.00	0.20	\$165.00	Review Indian Road transition issues
DMO	17/12/19	\$760.00	1.00	\$760.00	Review Atradius Risk policy ; Email with K. Esaw
MES	17/12/19	\$475.00	0.20	\$95.00	Review emails re outcome of Dec 16 court attendance
JWVY	17/12/19	\$325.00	1.60	\$520.00	Telephone call with client; Email to client re appointment of receiver re Bloomfield Property; Email to client re 203 Indian Road parcel register; Telephone call with D. Griffiths re confidential information memorandum and order re sale process; Email to D. Griffiths re confidential information memorandum and order re sale process
KAE	18/12/19	\$495.00	2.50	\$1,237.50	Correspondence with Canada Post re PO Box issues; review insurance policy issues and make recommendation to client; correspondence with client; various telephone calls;
SLG	18/12/19	\$825.00	0.20	\$165.00	Review emails re operational status of gas stations
MES	18/12/19	\$475.00	0.50	\$237.50	Exchange emails with A. Consoli re: document issues; Review emails re: Meridian receivership; Review email from V. Calina re: receivables
JWVY	18/12/19	\$325.00	0.90	\$292.50	Discussion with K. Esaw re letter to debtor's counsel; Draft letter to Lax O'Sullivan and Crawley MacKewn re 203 Indian Road gas station

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	19/12/19	\$495.00	3.10	\$1,534.50	Calls re outstanding matters; correspondence re sales process next steps; consider various offers from Dhillons
SLG	19/12/19	\$825.00	0.20	\$165.00	Review updated report and contact with Dhillons
SLG	19/12/19	\$825.00	0.20	\$165.00	Telephone call with C. Mazur and K. Esaw re issues on collections and set up for same
MES	19/12/19	\$475.00	0.90	\$427.50	Telephone call with A. Consoli re: various document issues; Email to M. Jilesen requesting input from CIBC and further exchange of emails and telephone call with A. Consoli re: same
JWVY	19/12/19	\$325.00	0.20	\$65.00	Revise draft letter to Lax O'Sullivan and Crawley MacKewn re 203 Indian Road; Email to D. Griffiths re tax certificates
KAE	20/12/19	\$495.00	2.10	\$1,039.50	Call with D. O'Leary; consider A/R collection insurance issues; correspondence re outstanding documents; consider sale process issues
DMO	20/12/19	\$760.00	0.20	\$152.00	Telephone conversation with K. Esaw
MES	20/12/19	\$475.00	1.00	\$475.00	Exchange emails with A. Consoli re: delivery of documents to ISS; Exchange emails with BDO re: variation to Anton Piller order; Telephone call with A. Consoli re: various document review issues and contact with Mandeep; Exchange emails with M. Jileseon re: same
JWVY	20/12/19	\$325.00	1.60	\$520.00	Telephone call with Gordon Food Service re Bloomfield truck stop; Telephone call with A. Consoli re Gordon Food Service; Email to K. Esaw re Gordon Food Service; Draft letter to Shell; Draft letter to KSV; Telephone call with A. Consoli re agreement with Shell Canada Products

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	23/12/19	\$495.00	3.40	\$1,683.00	Review correspondence; status update call with CIBC; discussions with S Graff
SLG	23/12/19	\$825.00	1.00	\$825.00	Participate on conference call on agenda items and with CIBC and counsel and BDO reps, Atradius recovery/pursuit
SLJ	23/12/19	\$350.00	0.50	\$175.00	Various emails re CIBC security
JEM	23/12/19	\$215.00	0.10	\$21.50	Order, review and report on PPSA search
DMO	23/12/19	\$760.00	0.30	\$228.00	Communications with Kathryn; Email to client.
MES	23/12/19	\$475.00	0.50	\$237.50	Exchange emails with M. Jilesen, A. Consoli re: production of email accounts and Quickbooks files
KAE	27/12/19	\$495.00	2.00	\$990.00	Call with A Consoli re cost allocation; status update discussion with S Graff; review correspondence
SLG	27/12/19	\$825.00	0.50	\$412.50	Review email from G Benchetrit and letter from D. Jackson; discussion with K. Esaw re approach and timing of motion and position
MES	27/12/19	\$475.00	0.20	\$95.00	Exchange emails with M. Jilesen and K. Esaw re: provision of email accounts to ISS
KAE	30/12/19	\$495.00	0.90	\$445.50	Discussions with J Yantzi; correspondence re next steps for Atradius and cost allocation
SLG	30/12/19	\$825.00	0.20	\$165.00	Letter to Shell re discontinuance of operations
MES	30/12/19	\$475.00	0.30	\$142.50	Review and respond to emails re: posting materials on Receiver's website
JWVY	30/12/19	\$325.00	0.80	\$260.00	Email to A. Consoli re updates to receiver's website; Email to M. Spence and D. Lu re receiver's website; Prepare letters re Indian Road location; Email to A. Consoli re agreement with Shell

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	31/12/19	\$495.00	1.00	\$495.00	Status update call
SLG	31/12/19	\$825.00	1.00	\$825.00	Review status of various issues, including Atradius allocation agreement
JWVY	31/12/19	\$325.00	1.40	\$455.00	Telephone call with client, S. Graff, and K. Esaw; Draft letters to Chaitons and Simpson Wigle
TOTAL:			<u>117.50</u>	<u>\$58,515.50</u>	

Name	Hours	Rate	Value
Aaron J. Baer (AJB)	2.80	\$395.00	\$1,106.00
Kathryn A. Esaw (KAE)	62.00	\$495.00	\$30,690.00
Miranda E. Spence (MES)	15.90	\$475.00	\$7,552.50
Steven L. Graff (SLG)	13.10	\$825.00	\$10,807.50
Shakaira L. John (SLJ)	2.30	\$350.00	\$805.00
Damian Lu (DL)	2.40	\$295.00	\$708.00
Jonathan W. Yantzi (JWVY)	17.30	\$325.00	\$5,622.50
Michael F. Horvat (MFH)	0.10	\$625.00	\$62.50
Dennis M. O'Leary (DMO)	1.50	\$760.00	\$1,140.00
Jenaya E. McLean (JEM)	0.10	\$215.00	\$21.50

OUR FEE \$58,515.50
 HST at 13% \$7,607.02

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Search Under P.P.S.A. \$8.00

Subject to HST

Photocopies - Local	\$174.75
Binding and Tabs	\$52.75
Imaging/Scanning	\$8.25
Taxi	\$62.64
Business Meal & Entertainment	\$10.49
Service Provider Fee	\$4.50

Total Disbursements
HST at 13%

\$313.38
\$40.74

AMOUNT NOW DUE

\$66,484.64

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

38758533.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 661680

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

February 24, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended January 31, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	02/01/20	\$535.00	3.10	\$1,658.50	Draft letters re cost allocation; review status of hearing and next steps; draft claim notice re accounts receivable; discussion with J Yantzi
SLG	02/01/20	\$850.00	0.10	\$85.00	Update letters
MES	02/01/20	\$525.00	0.20	\$105.00	Exchange emails with C. Di Carlo
JWVY	02/01/20	\$325.00	1.70	\$552.50	Review and prepare documents for publication at the receiver's website; Prepare notices of appearance re Bank of Montreal, FirstOntario and Laurentian receiverships; Review Bank of Montreal receivership application and emails with counsel re motion to amend receivership order
MES	03/01/20	\$525.00	0.20	\$105.00	Exchange emails with C. Di Carlo re: email access issue
JWVY	03/01/20	\$325.00	1.90	\$617.50	Emails to counsel to FirstOntario and Laurentian re counsel to receivers; Review and revise form of asset purchase agreement, non-disclosure agreement and confidential information memorandum re sale of gas

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					stations; Revise draft notices of appearance; Emails to counsel to receivers in Bank of Montreal, FirstOntario, and Laurentian proceedings; Draft amended BMO receivership order
KAE	05/01/20	\$535.00	0.90	\$481.50	Correspondence re Dhillon a/r assistance; draft communications re cost allocation next steps
MES	05/01/20	\$525.00	0.10	\$52.50	Receive email from K. Esaw re: collections process
KAE	06/01/20	\$535.00	4.00	\$2,140.00	Call re FCU issues; consider collection process; discussion with J. Yantzi re BMO motion
DMO	06/01/20	\$775.00	1.50	\$1,162.50	Reviewing XPRESS claim materials; Letter to Atradius; Letter to client; Preparing template
MES	06/01/20	\$525.00	1.00	\$525.00	Telephone call and exchange of emails with C. Di Carlo re: document production issues; Exchange emails with J. Kras re: document production issues; Exchange emails with A. Consoli re: document production issues; Telephone call with the court office re: sealing of documents and posting of documents on Receiver's website
JWVY	06/01/20	\$325.00	0.90	\$292.50	Review and revise confidential information memorandum; Prepare motion materials re amendment of Bank of Montreal receivership order; Confer with K. Esaw re Bank of Montreal motion
KAE	07/01/20	\$535.00	0.60	\$321.00	Review motion materials; discussion with S Graff re allocation
SLG	07/01/20	\$850.00	0.20	\$170.00	Discussion with K. Esaw re allocation and other issues
DMO	07/01/20	\$775.00	0.50	\$387.50	Read and review letters and template; E-mails sent and received

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	07/01/20	\$525.00	0.50	\$262.50	Exchange emails with K. Esaw re: release and other issues; Email to Lenczner re: various document request issues
JVVY	07/01/20	\$325.00	2.10	\$682.50	Emails with K. Esaw re January 13 motion re amendment of MNP appointment order; Review order amending MNP appointment order dated October 30, 2019; Email to counsel for MNP re factum and amended appointment order; Revise and prepare motion materials re amendment to BMO receivership order
KAE	08/01/20	\$535.00	3.20	\$1,712.00	Review and comment on APA; phone call with C Burr re liability release; sales process call; review correspondence; status update on outstanding matters; correspondence re Atradius
SLG	08/01/20	\$850.00	0.30	\$255.00	Telephone call with BDO team re sales process and ROFR
DMO	08/01/20	\$775.00	0.30	\$232.50	Review and revise letter; Email to K. Esaw
MES	08/01/20	\$525.00	0.30	\$157.50	Exchange emails with Lenczner and BDO re: document issues
JVVY	08/01/20	\$325.00	5.30	\$1,722.50	Discussion with K. Esaw re sale materials and MNP receivership motion materials; Revise notice of appearance; Prepare motion record re MNP receivership motion; Revise confidential information memorandum, non-disclosure agreement and asset purchase agreement; Telephone call with client re sale process materials; Email to client re confidential information memorandum and non-disclosure agreement; Email to D. Lu re approval and vesting order; Email to A. Gentile re tax review of asset purchase agreement; Email to S. Stoll re environmental review of asset purchase agreement; Email to K. Esaw re comments by counsel to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					MNP; Confer with S. Stoll re environmental issues related to asset purchase agreement; Review factum of MNP re sale process
KAE	09/01/20	\$535.00	2.20	\$1,177.00	Discussion with G Benchetrit; discussion with L Williams; consider timetables for upcoming matters; discussions re discharge relief
AG	09/01/20	\$695.00	0.20	\$139.00	Reviewing emails and revised agreements
SLG	09/01/20	\$850.00	0.50	\$425.00	Review issues re allocation and timing of motion and timetable; address issues of release
SLG	09/01/20	\$850.00	0.50	\$425.00	Call re cost allocation
DL	09/01/20	\$295.00	1.20	\$354.00	Draft approval and vesting order; correspondence with M. McDonald; revise approval and vesting order
MES	09/01/20	\$525.00	1.00	\$525.00	Telephone calls with BDO re: document requests from Grant Thornton/Lenczner; Conference call with BDO, GT, Lenczner re: same; Review course of action re: Pilot
PLW	09/01/20	\$200.00	0.60	\$120.00	Filed Motion Record for January 13, 2020
JWVY	09/01/20	\$325.00	1.30	\$422.50	Review draft approval and vesting order re sale of gas stations; Confer with K. Esaw re release language in FirstOntario and Laurentian receivership orders; Revise asset purchase agreement and email to client re same; Revise draft order re MNP receivership
KAE	10/01/20	\$535.00	6.40	\$3,424.00	Negotiations re cost allocation; calls with client re cost allocation and Pilot scheduling; discussions re Pilot scheduling issues; review file; consider a/r collections timing; discussions re BMO release language;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	10/01/20	\$850.00	0.50	\$425.00	Address various scheduling matters and Atradius matter and ROFR
DMO	10/01/20	\$775.00	2.00	\$1,550.00	Review materials forwarded by Receiver; Telephone call with clients; Letter to same; Review policy and customer list; Email to K. Esaw
MES	10/01/20	\$525.00	0.60	\$315.00	Telephone calls with A. Consoli re: documents to be provided to Grant Thornton/ISS, and review emails re: same; Review emails re: provision of documents to reporter
JWVY	10/01/20	\$325.00	3.10	\$1,007.50	Emails with counsel for Spergel re service list; Emails with counsel for KSV re service list; Telephone call with counsel to CIBC and counsel to Pilot; Revise draft amended order re MNP receivership; Email to counsel for MNP and Bank of Montreal re draft amended order; Telephone call with counsel to FirstOntario, Laurentian and CIBC
KAE	12/01/20	\$535.00	0.60	\$321.00	Consider issues and draft letter to Dhillons' counsel for client review and comment; correspondence re January 13 motion; correspondence re news article
SLG	12/01/20	\$850.00	0.40	\$340.00	Review email re scheduling of cost allocation motion and priority issues
KAE	13/01/20	\$535.00	4.80	\$2,568.00	Prepare for and attend court re various matters
SLG	13/01/20	\$850.00	0.30	\$255.00	Review emails re scheduling and endorsements
DMO	13/01/20	\$775.00	0.70	\$542.50	E-mails; Read and review letter to client; Consider implications of Fraud allegations
MES	13/01/20	\$525.00	0.50	\$262.50	Receive and review emails re: consent orders and timetable; Telephone call with A. Consoli re: production issues, and exchange emails with A. Consoli and A. Winton re: same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	13/01/20	\$325.00	6.20	\$2,015.00	Prepare for court attendance re cost allocation, priority issues, and amendment of MNP appointment order; Attend at court re cost allocation, priority issues and amendment of MNP appointment order; Email to counsel to FirstOntario, Laurentian and CIBC re cost allocation hearing; Email to counsel to Pilot and CIBC re dispute resolution timetable; Emails to BMO and CIBC service lists re amended order; Confer with K. Esaw re fee approval motion and revised non-disclosure agreement; Email to D. Griffiths re rights of first refusal
AJB	14/01/20	\$435.00	0.20	\$87.00	Review NDA; Correspondence and telephone call with J. Yantzi
KAE	14/01/20	\$535.00	0.80	\$428.00	Correspondence with J Yantzi re sales process; Correspondence with D O'Leary re insurance issues; Review NDA issues
SLG	14/01/20	\$850.00	0.20	\$170.00	Address email re ROFR
DMO	14/01/20	\$775.00	2.30	\$1,782.50	Review ACL collections agreement; E-mails to and from client internally; Telephone call to Atradius; E-mail to same; Reviewing Atradius Atrium user manual v. 3 and 5; E-mails re same
MES	14/01/20	\$525.00	0.50	\$262.50	Telephone calls and exchange of emails with A. Consoli re: document issues
JWVY	14/01/20	\$325.00	2.10	\$682.50	Email to counsel to CIBC re agreement with Shell; Email to A. Consoli re scheduled meeting with Dhillons following December 19, 2019 letter to their counsel; Confer with A. Baer re BG Fuels non-disclosure agreement; Telephone call with Brookfield counsel re non-disclosure agreement; Review proposed changes to non-disclosure agreement and email to K. Esaw re same; Revise BG Fuels non-disclosure agreement; Email to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Brookfield counsel re non-disclosure agreement; Email to client re non-disclosure agreement; Review and revise confidential information memorandum
KAE	15/01/20	\$535.00	0.40	\$214.00	Correspondence re current issues; internal correspondence re Atradius
AG	15/01/20	\$695.00	1.00	\$695.00	Reviewing draft revised APA and confirming sales tax matters
SLG	15/01/20	\$850.00	0.30	\$255.00	Discussion with D. O'Leary and review emails re claims
SLJ	15/01/20	\$370.00	0.30	\$111.00	Emails re Subway letter
MES	15/01/20	\$525.00	0.40	\$210.00	Telephone call and exchange of emails with A. Consoli, C. Di Carlo re: document production issues
JWVY	15/01/20	\$325.00	1.60	\$520.00	Telephone call with D. Griffiths re confidential information memorandum; Email to S. Graff and K. Esaw re confidential information memorandum; Email to D. Griffiths re confidential information memorandum; Consider precedents for motion record re Receiver's report and email to K. Esaw re same; Confer with K. Esaw re motion records; Discussion with D. Lu re drafting of motion materials
AJB	16/01/20	\$435.00	0.50	\$217.50	Review correspondence; Review APA; Correspondence with J. Yantzi
KAE	16/01/20	\$535.00	3.10	\$1,658.50	Strategy meeting re upcoming motions; call re status of Atradius and other matters; correspondence with LOLG re a/r collection efforts; review APA
SLG	16/01/20	\$850.00	1.30	\$1,105.00	Participate in call to discuss next steps of collection of A/R and consider timing of cost allocation and consider timing of Pilot motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	16/01/20	\$300.00	1.50	\$450.00	Meet with DO'L and discuss application to Atradius re Eagle Travel Plaza; navigate online application and attach appropriate documentation;
DL	16/01/20	\$295.00	2.60	\$767.00	Prepare cost allocation analysis
DMO	16/01/20	\$775.00	3.50	\$2,712.50	Receive user ID and password for Atradius portal; Discussion with G. Lonergan (clerk); Meeting with same to navigate portal and submit claim; E-mails to and from BDO and internally; Conference call with client
MES	16/01/20	\$525.00	1.20	\$630.00	Telephone call and exchange of emails with C. Di Carlo re: production issues; Meeting with S. Graff, K. Esaw, J. Yantzi re: upcoming matters to be addressed
JWVY	16/01/20	\$325.00	1.70	\$552.50	Email to counsel for KSV re service list; Email to counsel for Spergel re service list; Review asset purchase agreement and emails with D. Griffiths re same; Email to A. Baer re APA; Meeting with S. Graff, M. Spence, and K. Esaw re litigation strategy
AJB	17/01/20	\$435.00	0.70	\$304.50	Telephone call with J. Yantzi and BDO; Correspondence
KAE	17/01/20	\$535.00	0.60	\$321.00	Discussion with J Yantzi re sales process issues; correspondence re outstanding issues and next steps; review and comment on correspondence
DL	17/01/20	\$295.00	0.90	\$265.50	Prepare cost allocation analysis; send email to K. Esaw re same
DMO	17/01/20	\$775.00	1.00	\$775.00	Drafting language to include on BDO report to CIBC
JWVY	17/01/20	\$325.00	1.90	\$617.50	Email to S. Graff, M. Spence and K. Esaw re meeting notes; Review asset purchase agreement; Telephone call with client re asset purchase agreement; Email to client re cost allocation timeline;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Telephone call with W. Doma re non-disclosure agreements
KAE	19/01/20	\$535.00	0.50	\$267.50	Review correspondence from CIBC and its counsel; correspondence re status of A/R collections issues
KAE	20/01/20	\$535.00	4.30	\$2,300.50	Respond to Pilot question email; review correspondence from Scarfone; calls with client re cost allocation; review draft cost allocation; discussion with M Spence re cost allocation and construction liens; discussion with S Graff re construction liens
SLG	20/01/20	\$850.00	0.20	\$170.00	Emails re filing claims with Atradius on A/R
DMO	20/01/20	\$775.00	2.00	\$1,550.00	E-mail to and from counsel for CIBC; E-mail with Acknowledgment letter from Atradius; Reporting e-mail; Review Atradius portal
MES	20/01/20	\$525.00	0.80	\$420.00	Address cost allocation issues and exchange emails with K. Esaw re same; Receive emails from M. Jilesen re: production of eagle travel emails
JWVY	20/01/20	\$325.00	0.60	\$195.00	Confer with K. Esaw re information to secured creditors re cost allocation process; Email to A. Consoli re same; Review allocation of costs
AJB	21/01/20	\$435.00	0.90	\$391.50	Review correspondence; Review and update APA: Correspondence and telephone call with J. Yantzi
KAE	21/01/20	\$535.00	4.90	\$2,621.50	Review and discuss letter re a/r from LOLG; review Pilot questions; finalize cost allocation; correspondence re cost allocation; discussion with S Graff re cost allocation and other matters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	21/01/20	\$850.00	1.30	\$1,105.00	Review emails; consider cost allocation submission to Atradius claims; consider registration on title with respect to mortgages and address LOLG letter re Dhillon cooperation
DMO	21/01/20	\$775.00	1.00	\$775.00	Receive and send e-mails; Receive 11 claims for submission to Atradius; Discussion with G. Lonergan; Working on claims
MES	21/01/20	\$525.00	0.70	\$367.50	Review of emails from M. Jilesen, A. Winton, C. Di Carlo re: document production issues; Review emails from K. Esaw and BDO re: cost allocation issues
JWVY	21/01/20	\$325.00	2.30	\$747.50	Prepare fee allocation documents; Review asset purchase agreement and revisions to same; Email to D. Griffiths re asset purchase agreement; Review documents related to Brampton mortgages; Draft letters to owners' counsel re Brampton mortgages
AJB	22/01/20	\$435.00	0.30	\$130.50	Review correspondence; Review and update APA; Correspondence with J. Yantzi and K. Esaw
KAE	22/01/20	\$535.00	2.80	\$1,498.00	Draft and consider Pilot responses, consider assignment of contract issues; discussions re outstanding issues
SLG	22/01/20	\$850.00	0.50	\$425.00	Telephone call with K. Esaw to review list of Pilot questions and answers; address registration on title
GTL	22/01/20	\$300.00	2.50	\$750.00	Meet with D. O'Leary to discuss further claims and start developing plans if future claims required; receive and organize documents from 14 emails with documentation from BDO; prepare chart of customer numbers for future use; set up files; rename documentation for future use; start submissions to Atradius;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	22/01/20	\$775.00	1.80	\$1,395.00	Discussion with G. Lonergan; Meeting with same to undertake further precedent submissions; Meeting with G. Lonergan to undertake further submissions; E-mails sent and received
MES	22/01/20	\$525.00	0.80	\$420.00	Exchange emails with M. Jilesen, A. Consoli, C. Di Carlo, A. Winton re: document production issues; Review emails from K. Esaw re: response to Pilot
JWVY	22/01/20	\$325.00	1.80	\$585.00	Confer with K. Esaw re Brampton mortgages and draft letters to counsel; Telephone call with client re sale process; Revise asset purchase agreement; Consider response re assignment of contracts; Email to M. McDonald and C. Casasola re registration of notice of receivership order on title to Brampton properties; Email to client re mortgagors
CEC	23/01/20	\$315.00	0.10	\$31.50	Receipt and review of instructions; Draft of Application to Register Court Order; Email to M. McDonald of draft application for review;
DJC	23/01/20	\$350.00	0.20	\$70.00	Reviewing memo from D. O'Leary re research re negligence
KAE	23/01/20	\$535.00	2.50	\$1,337.50	Review and calls re outstanding issues; Atradius review and follow up; review cost allocation agreement and call with A Consoli
SLG	23/01/20	\$850.00	0.30	\$255.00	Registration on title and draft email to WS
GTL	23/01/20	\$300.00	7.50	\$2,250.00	Submission of 14 claims to Atradius;
DL	23/01/20	\$295.00	3.80	\$1,121.00	Research re assignability of contracts; research re disclaimer of contracts; draft and send email memo re same; meeting with J. Yantzi re motion materials; prepare list of documents to prepare; prepare documents

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DL	23/01/20	\$295.00	2.90	\$855.50	Prepare motion materials; send email to J. Yantzi re same
MGM	23/01/20	\$425.00	0.20	\$85.00	Register court order appointing BDO as receiver for Brampton properties (mortgagee is debtor)
SRM	23/01/20	\$385.00	0.10	\$38.50	Email from and to S. Graff re searches to determine if an individual is a director or officer of companies
DMO	23/01/20	\$775.00	0.40	\$310.00	E-mails; Instructions to D. Collett to prepare Statement of Claim; forwarding precedents
MES	23/01/20	\$525.00	1.20	\$630.00	Review and provide comments on draft responses to questions from Pilot; Exchange emails with M. Jilesen re: settlement discussions and involvement of BDO
JWVY	23/01/20	\$325.00	0.60	\$195.00	Email to M. McDonald re registrations on Brampton properties; Discussion with D. Lu re motion records for fee approval and sale approval; Draft email to CIBC counsel re Brampton properties
KAE	24/01/20	\$535.00	1.40	\$749.00	Client calls; call with CIBC re a/r collections; review cost allocation issues
SLG	24/01/20	\$850.00	2.00	\$1,700.00	Review letter and response to Pilot; conference call with CIBC, BDO and counsel to CIBC; emails to LOGL re discussion on collection of receivables; address Construction Lien claim
GTL	24/01/20	\$300.00	1.00	\$300.00	Emails and phone calls with Atradius re support issues and discussion with April of Claims Department to determine why the initial response from Xpress filing said we were conducting our own collections - she would change files to collections also; email status to all; continuing email re status to DO'L; update notes;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	24/01/20	\$775.00	0.80	\$620.00	Meeting with Geri; Review filing; Instructions; Response to inquiry
MES	24/01/20	\$525.00	0.80	\$420.00	Conference call with CIBC, Lencnzer, BDO, A&B re: various issues; Exchange emails re: proposed call with Debtors' counsel
JWVY	24/01/20	\$325.00	0.10	\$32.50	Email to W. Doma re professional advisor under non-disclosure agreement
KAE	25/01/20	\$535.00	2.00	\$1,070.00	Review and comment on cost allocation agreement
SLG	25/01/20	\$850.00	0.10	\$85.00	Emails re response from LOLG re participation in receivable collection
DJC	27/01/20	\$350.00	3.00	\$1,050.00	Prepare statement of claim; Reviewing precedents; Reviewing order of Justice Hainey dated September 30, 2019
KAE	27/01/20	\$535.00	2.90	\$1,551.50	Correspondence re outstanding issues; review status of cost allocation work; review and finalize Pilot responses; correspondence re Pilot
SLG	27/01/20	\$850.00	0.30	\$255.00	Review email re comments on Pilot answers to questions
SLG	27/01/20	\$850.00	0.30	\$255.00	Consider listing stay for construction lien claimant
DMO	27/01/20	\$775.00	0.30	\$232.50	E-mails sent and received; Discussions with D. Collett regarding Statement of Claim
MES	27/01/20	\$525.00	0.80	\$420.00	Discussions and exchange of emails with K. Esaw re: answers to Pilot questions; Exchange emails re: call with defendants
DJC	28/01/20	\$350.00	0.30	\$105.00	Engaged with D. O'Leary and K. Esaw re statement of claim; Emailing M. Spence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	28/01/20	\$535.00	1.20	\$642.00	Calls and correspondence re cost allocation; discussion with D Collett re insurance issues; review and consider NDA for Pilot; consideration of a/r insurance claims
DMO	28/01/20	\$775.00	1.00	\$775.00	Receive e-mails from Atradius; E-mail response; Letter to same; Instructions to clerk; E-mail to client re next steps
MES	28/01/20	\$525.00	1.00	\$525.00	Prep for and participate in conference call with counsel for defendants re: participation in A/R collections; Email to BDO re: inquiry about Menchies locations
JWVY	28/01/20	\$325.00	0.60	\$195.00	Telephone call with Lax O'Sullivan and Crawley MacKewn re accounts receivable collections
DJC	29/01/20	\$350.00	1.00	\$350.00	Engaged with M. Spence re statement of claim; Revising same; Emailing D. O'Leary re same
KAE	29/01/20	\$535.00	1.80	\$963.00	Discussions re a/r insurance; instructions re demand letters to customers; correspondence re Dhillon a/r collection involvement
SLG	29/01/20	\$850.00	0.20	\$170.00	Review emails re Atradius filings
SLG	29/01/20	\$850.00	0.20	\$170.00	Consider Pilot access to data room
DMO	29/01/20	\$775.00	0.70	\$542.50	E-mails to and from K. Esaw; Discussions with K. Esaw; Read and review letter to Atradius; Forwarding to client; Instructions re demand letter
MES	29/01/20	\$525.00	0.50	\$262.50	Review letter from counsel for Simran and respond to same; Email to BDO re: same; Discussions with K. Esaw re: AR collections process
JWVY	29/01/20	\$325.00	2.10	\$682.50	Draft Pilot non-disclosure agreement re sale process; Confer with K. Esaw re same; Email to client re same; Email to counsel to Pilot re

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					same; Review draft motion materials re activities and fee approval; Emails to K. Esaw and D. Lu re same
KAE	30/01/20	\$535.00	7.10	\$3,798.50	Prepare for interim receivership; negotiate terms; calls with client; calls with Lenczner; review and comment on demand letters; direct filing strategy
GTL	30/01/20	\$300.00	5.00	\$1,500.00	Atradius Claims: Prepare detailed memorandum of all claims submitted to Atradius with detailed list of all documents submitted with each claim; realization that Maple Leaf Freight had to be amended to Maple Eagle and re-submission of claims;
DL	30/01/20	\$295.00	1.90	\$560.50	Meeting with K. Esaw and J. Yantzi re motion materials; draft letter re Jagot Express
DMO	30/01/20	\$775.00	1.00	\$775.00	Receive e-mails from BDO; Responding to same; Read and review DCO and letter to Atradius; Letter to same; Instructions
MES	30/01/20	\$525.00	1.20	\$630.00	Telephone call with Lenczner, and exchange numerous emails re: motion to appoint BDO as IR over Windsor operations
JWVY	30/01/20	\$325.00	0.90	\$292.50	Telephone call with counsel to Pilot re priority dispute; Discussion with K. Esaw and D. Lu re motion materials and Sixth Report of the Receiver
KAE	31/01/20	\$535.00	5.90	\$3,156.50	Prepare for and attend court re interim receivership; internal discussions re Pilot motion; call with LS re IR order; coordinate post-order issues; calls with client re execution of IR;
MGM	31/01/20	\$425.00	0.30	\$127.50	Prepare and register court order appointing BDO as interim receiver of Windsor properties

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	31/01/20	\$775.00	0.50	\$387.50	Read and review letter to Atradius; Review attachment; E-mails to and from client
MES	31/01/20	\$525.00	1.60	\$840.00	Review and consider emails relating to new IR appointment, issues relating to posting of order online; Discussions and exchange of emails with K. Esaw re: case conference addressing Pilot priority issues; Comment on approach to secured creditors; Review emails re: document production issues
JWVY	31/01/20	\$325.00	1.10	\$357.50	Confer with K. Esaw re upcoming key dates and work streams; Email to client re upcoming key dates

TOTAL: 195.80 \$95,929.50

Name	Hours	Rate	Value
Kathryn A. Esaw (KAE)	68.00	\$535.00	\$36,380.00
Steven L. Graff (SLG)	10.00	\$850.00	\$8,500.00
Miranda E. Spence (MES)	15.90	\$525.00	\$8,347.50
Jonathan W. Yantzi (JWVY)	39.90	\$325.00	\$12,967.50
Dennis M. O'Leary (DMO)	21.30	\$775.00	\$16,507.50
Angelo Gentile (AG)	1.20	\$695.00	\$834.00
Damian Lu (DL)	13.30	\$295.00	\$3,923.50
Patrick L. Williams (PLW)	0.60	\$200.00	\$120.00
Aaron J. Baer (AJB)	2.60	\$435.00	\$1,131.00
Shakaira L. John (SLJ)	0.30	\$370.00	\$111.00
Geri T. Lonergan (GTL)	17.50	\$300.00	\$5,250.00
Carlos E. Casasola (CEC)	0.10	\$315.00	\$31.50
Dillon J. Collett (DJC)	4.50	\$350.00	\$1,575.00
Michael G. McDonald (MGM)	0.50	\$425.00	\$212.50
Shannon R. Morris (SRM)	0.10	\$385.00	\$38.50

OUR FEE \$95,929.50
 HST at 13% \$12,470.84

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Motion/Application	\$320.00
Teranet	\$65.05
Total Agency Costs	\$385.05

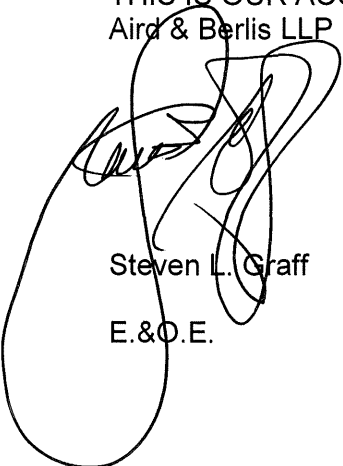
Subject to HST

Photocopies - Local	\$482.75	
Imaging/Scanning	\$25.25	
Binding and Tabs	\$60.25	
Photocopies	\$1.00	
Service Fee Teranet	\$10.85	
Deliveries/Parss	\$11.35	
Total Disbursements		\$591.45
HST at 13%		\$76.89

AMOUNT NOW DUE

\$109,453.73

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

38959774.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 663494

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

March 5, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended February 29, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	02/02/20	\$535.00	0.60	\$321.00	Develop language [REDACTED]; status update and correspondence re ongoing matters
MES	02/02/20	\$525.00	0.40	\$210.00	Receive and review emails re: access to accounts, information to be posted on website
JWVY	02/02/20	\$325.00	0.30	\$97.50	Revise letters to Brampton mortgagors' counsel; Email to K. Esaw and S. Graff re same
KAE	03/02/20	\$535.00	4.10	\$2,193.50	Review insurance policies; call with B. Newton; correspondence with D O'Leary re A/R insurance; meeting re outstanding issues; review and comment on report; correspondence re case conference; coordination re case conference
SLG	03/02/20	\$850.00	0.50	\$425.00	Review email re motion, case conference, emails from C. Mazur; discussions re same
DL	03/02/20	\$295.00	2.60	\$767.00	Revise motion materials; meeting re same; prepare demand letters [REDACTED]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JEM	03/02/20	\$240.00	0.20	\$48.00	Order, review and report on profiles
MES	03/02/20	\$525.00	0.60	\$315.00	Exchange emails re: case conference to address Pilot motion; Review emails re: Lerner's access to documents
JWVY	03/02/20	\$325.00	0.70	\$227.50	Revise letters to counsel to Brampton mortgagors; Emails to client re letters to Brampton mortgagors; Email to CIBC counsel re letters to counsel to Brampton mortgagors; Confer with K. Esaw and D. Lu re receiver's report and motion materials
KAE	04/02/20	\$535.00	0.80	\$428.00	Correspondence re case conference with Pilot; consider issues surrounding conference including attendees and format; correspondence re insurance issues re Pilot; correspondence re Atradius
SLG	04/02/20	\$850.00	0.30	\$255.00	Action items list and timeline
MES	04/02/20	\$525.00	0.60	\$315.00	Exchange emails with CIBC, Pilot, K. Esaw, J. Yantzi re: case conference
MES	04/02/20	\$525.00	0.80	\$420.00	Exchange emails with BDO, ISS, CIBC re: various documentary discovery issues, [REDACTED] issues; Exchange emails with B. Sachdeva re: information requests
JWVY	04/02/20	\$325.00	0.60	\$195.00	Email to client re non-disclosure agreement; Email to B. Cook re March 17 case conference; Email to Pilot counsel and CIBC counsel re case conference; Email to K. Esaw and M. Spence re Pilot priority dispute; Email to client re Pilot priority dispute
KAE	05/02/20	\$535.00	2.30	\$1,230.50	Dealing with various issues relating to lotus group property; Consider issues [REDACTED]; Coordinate request re [REDACTED] disclosure; Facilitate and coordinate call re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
ERL	05/02/20	\$315.00	2.10	\$661.50	Email from J. Yantzi re search request; Attend to subsearch of title to properties; Review search results summary; Discussion with M. McDonald re court order
DL	05/02/20	\$295.00	0.80	\$236.00	Prepare sixth report of the receiver; call with K. Esaw
SRM	05/02/20	\$385.00	0.20	\$77.00	Review emails re rental units; Review email and parcels re creditors
DMO	05/02/20	\$775.00	0.30	\$232.50	Read and review letter to Atradius; E-mail to client
MES	05/02/20	\$525.00	1.00	\$525.00	Exchange emails with L. Williams, M. Jilesen, K. Esaw re: Pilot priorities motion and related issues; Review emails re: [REDACTED] issues and shredded documents
JVVY	05/02/20	\$325.00	1.20	\$390.00	Emails to client and E. Lal re rental unit properties; Review searches re rental unit properties and email to K. Esaw re same; Confer with K. Esaw re letter from counsel to FirstOntario and rental unit properties
DJC	06/02/20	\$350.00	0.30	\$105.00	Engaged with D. Liu re draft Statement of Claim re Atradius and Third Report of the Receiver dated October 18, 2019; Emailing D. Liu re same
KAE	06/02/20	\$535.00	1.70	\$909.50	Prepare for and have call with counsel to CIBC [REDACTED]; review report correspondence; coordination re receivership
DL	06/02/20	\$295.00	4.10	\$1,209.50	Prepare sixth report of the receiver; send email to J. Yantzi re same
DMO	06/02/20	\$775.00	1.00	\$775.00	Telephone conversations with A. Consoli re letter to Atradius; Status of claims; Review Eagle credit application T and C's

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	06/02/20	\$525.00	0.50	\$262.50	Exchange emails re: additional documents to send to ISS
JWVY	06/02/20	\$325.00	1.10	\$357.50	Email to Independent Supervising Solicitor re non-corporate records; Confer with D. Lu re draft receiver's report; Draft email to counsel to FirstOntario; Confer with K. Esaw re letter to FirstOntario; Telephone call with A. Consoli re profit and loss statements
DL	07/02/20	\$295.00	0.10	\$29.50	Revise service list; send email to client re same
MES	07/02/20	\$525.00	0.20	\$105.00	Review emails re: service list issues
JWVY	07/02/20	\$325.00	1.60	\$520.00	Review and revise draft receiver's report and email to K. Esaw and D. Lu re same; Email to K. Esaw re response from [REDACTED]
SLG	10/02/20	\$850.00	0.20	\$170.00	Address Atradius submissions
DL	10/02/20	\$295.00	0.20	\$59.00	Send email to M. Spence and S. Graff re sixth report
DMO	10/02/20	\$775.00	1.30	\$1,007.50	E-mails to and from Atradius (x6); Forwarding copies of accurate and supporting documents; E-mail to client [REDACTED]
MES	10/02/20	\$525.00	0.70	\$367.50	Exchange emails re: sale process issues and cost allocations; Exchange emails with ISS and BDO re: additional documents retrieved by BDO
JWVY	10/02/20	\$325.00	1.30	\$422.50	Review non-disclosure agreements and email to K. Esaw re same; [REDACTED]; Confer with M. Spence re lease agreements; Emails to counsel to Laurentian, FirstOntario and CIBC re profit and loss statement

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	11/02/20	\$535.00	0.60	\$321.00	Correspondence with counsel to BMO re upcoming motion issues; coordination with J Yantzi and client re cost allocation and other matters
GTL	11/02/20	\$300.00	1.50	\$450.00	Emails from Dennis O'Leary re requests for documentation/information [REDACTED]
JWVY	11/02/20	\$325.00	1.80	\$585.00	Email to D. Lu re receiver's report; Review account re redaction; Review motion record of Tandia and emails to K. Esaw and S. Morris re same; Review fax from counsel [REDACTED] and email to K. Esaw re same; Email to A. Consoli re request from counsel to FirstOntario; Email to counsel to FirstOntario re profit and loss statement; Confer with S. Graff; Review correspondence from counsel to FirstOntario and email to S. Graff and K. Esaw re same
VLC	12/02/20	\$390.00	0.20	\$78.00	Receive instructions from D. Collett; Conduct research for Atradius and provide same to D. Collett
DJC	12/02/20	\$350.00	0.20	\$70.00	Arranging provincial corporate search re Atradius Insurance
SLG	12/02/20	\$850.00	0.80	\$680.00	Review status, issues, cost allocation, extension order and telephone call with M. Spence and J. Yantzi
DL	12/02/20	\$295.00	0.40	\$118.00	Send appendices to first report of interim receiver to CIBC's counsel
SRM	12/02/20	\$385.00	0.70	\$269.50	Review emails and file re security and obligations of 908593 Ontario Limited

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	12/02/20	\$775.00	1.40	\$1,085.00	E-mails to and from BDO; Telephone calls to and from Atradius; Discussion with G. Lonergan Read and review Statement of Claim vs Atradius
JWVY	12/02/20	\$325.00	1.70	\$552.50	Email to S. Graff, K. Esaw and M. Spence re inquiry from CIBC counsel; Emails to A. Consoli re letter from Simpson Wigle; Emails with W. Doma re non-disclosure agreements; Review non-disclosure agreements; Review motion record of KSV re sale process for 2145744 Ontario Limited; Email to K. Esaw re inquiry from potential bidder re termination of contracts; Review motion record of KSV re sale process and email to S. Graff, M. Spence and K. Esaw re same
KAE	13/02/20	\$535.00	0.20	\$107.00	Review status of Atradius matter and correspondence re same
SLG	13/02/20	\$850.00	0.60	\$510.00	Conference call with C. Mazur, A. Consoli and J. Yantzi; review and respond to D. Jackson letter
GTL	13/02/20	\$300.00	0.60	\$180.00	Review of acknowledgement letters addressed to Eagle, email acknowledgement and advice to contact A&B directly;
GTL	13/02/20	\$300.00	0.50	\$150.00	Organize documents to respond to request [REDACTED] with attached invoices and supporting docs; query to D. O'Leary re rebate cheques
DL	13/02/20	\$295.00	0.40	\$118.00	Compile and finalize report of interim receiver; send email to M. Spence re same
MGM	13/02/20	\$425.00	0.60	\$255.00	Telephone calls with land registry office re registration of Court Order in Essex County; Review title to affected properties and email M Spence and J Yantzi [REDACTED] Telephone call [REDACTED]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	13/02/20	\$775.00	1.20	\$930.00	Receive further claims; Forward same to G. Lonergan; e-mails to and from BDO; E-mails and telephone conversation with Atradius
JWVY	13/02/20	\$325.00	1.60	\$520.00	Email to client re KSV motion record; Email to K. Esaw, S. Graff and M. Spence re inquiry re contracts from potential bidder; Telephone call with client re letter from counsel to FirstOntario; Draft letter to counsel to FirstOntario and email to client re same; Email to counsel to CIBC re inquiries re cost allocation; Emails with K. Esaw re potential bidders
SLG	14/02/20	\$850.00	0.20	\$170.00	Review Atradius trade claims
GTL	14/02/20	\$300.00	3.00	\$900.00	Receive additional claims, organize documents, prepare accompanying documentation, discussions with D. O'Leary;
DMO	14/02/20	\$775.00	2.30	\$1,782.50	Receipt of numerous further e-mails from Atradius; E-mail to BDO re rebate issues; Telephone call to Atradius; Draft letter to same re A/Rs (x15)
GTL	15/02/20	\$300.00	7.50	\$2,250.00	Atradius - organize and enter the 15 new Eagle claims received from K. Semavor at BDO via email on February 13, 2020
SLG	17/02/20	\$850.00	0.70	\$595.00	Review emails on status of collections and Atradius; consider collection status
MES	17/02/20	\$525.00	0.50	\$262.50	Exchange emails with C. Mazur, K. Esaw re: reporting to CIBC and outstanding issues
AJB	18/02/20	\$435.00	0.20	\$87.00	Review correspondence from J. Yantzi; Review APA; Correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	18/02/20	\$535.00	2.20	\$1,177.00	Correspondence with LBC counsel re cost allocation; discussion with D O'Leary; consider next steps; discussions with J Yantzi re sales process and other matters; review and comment on update email; consider A/R collections issues
SLG	18/02/20	\$850.00	0.50	\$425.00	Review emails on collection issues, approaches and numbers; review reporting update and comment and Atradius progress
SLG	18/02/20	\$850.00	0.30	\$255.00	Telephone call with D. O'Leary and K. Esaw re collection process
ERL	18/02/20	\$315.00	0.20	\$63.00	Email from and telephone call with J. Yantzi regarding Charges/Transfers and solicitors for Chargor regarding [REDACTED]
DMO	18/02/20	\$775.00	5.00	\$3,875.00	Meeting with S. Graff and K. Esaw; E-mails and telephone conversations with D. Santilli in U.S. (Atradius); E-mails and telephone calls to Equifax; Letter to same; Letter to client; E-mails with A. Consoli; Read and review letter to Atradius; Lengthy telephone call with A. Consoli at BDO; working on Notices to Atradius
MES	18/02/20	\$525.00	0.40	\$210.00	Review fees and exchange emails with Lenczner re: cost estimate
JWVY	18/02/20	\$325.00	1.70	\$552.50	Telephone calls to M. Thapliyal re letter dated February 3 re mortgage in favour of 908; Telephone calls [REDACTED]; Confer with E. Lal re charges in favour of 908 and email to K. Esaw re same; Emails with S. Graff, M. Spence and D. Lu re draft report; Confer with K. Esaw re mortgages in favour of 908 and sale process issues; Email to D. Griffiths re sale process issue

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	19/02/20	\$350.00	0.10	\$35.00	Emailing D. O'Leary re research re Atradius corporate profile report
KAE	19/02/20	\$535.00	1.40	\$749.00	Internal discussions re status and next steps; review report; draft correspondence to Dhillons' counsel; correspondence re frozen accounts in interim receivership; A/R collections matters
DMO	19/02/20	\$775.00	2.30	\$1,782.50	E-mails from BDO; Telephone call with A. Consoli; telephone call with Equifax; Working on letter to Atradius; Working on 15 letters to update claims
DJC	20/02/20	\$350.00	0.10	\$35.00	Emailing D. O'Leary re Atradius Ontario corporate profile report
KAE	20/02/20	\$535.00	0.70	\$374.50	Status update call with client; consider outstanding issues; review report; TC with M Spence re next steps; correspondence with LBC's counsel re cost issues
SLG	20/02/20	\$850.00	0.40	\$340.00	Review emails re collections and PADs; discussion with C. Mazur
DMO	20/02/20	\$775.00	2.00	\$1,550.00	Numerous e-mails to and from BDO team re A/R claims via Atradius and Courts; Review spreadsheet; E-mail re missing information; Review loan agreements and comments; Read and review letters to Atradius
MES	20/02/20	\$525.00	0.40	\$210.00	Emails to ISS and C. Mazur re: shredded documents; Review emails re: settlement conference
IBV	20/02/20	\$200.00	0.20	\$40.00	Obtained the profile report f [REDACTED]
PLW	20/02/20	\$200.00	0.60	\$120.00	Issued Statement of Claim
KAE	21/02/20	\$535.00	2.40	\$1,284.00	Update call with CIBC; pre-call with client; correspondence re collections and cost allocation; review and finalize demand letters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	21/02/20	\$850.00	1.50	\$1,275.00	Review emails and prep for call with BDO and with CIBC and reps; engage in prep call with BDO and advisors; consider collection steps and initiatives
SLG	21/02/20	\$850.00	2.00	\$1,700.00	Review Settlement Conference Briefs
DMO	21/02/20	\$775.00	1.30	\$1,007.50	Participate in preparatory call in advance of call with bank; Partake in call with bank; E-mails sent and received; Reviewing further claims
MES	21/02/20	\$525.00	1.50	\$787.50	Review settlement conference briefs and discuss strategy with S. Graff, K. Esaw
JWVY	21/02/20	\$325.00	1.80	\$585.00	Telephone call with client re collections and other issues; Telephone call with CIBC, CIBC counsel and client re various issues; Emails to S. Graff, K. Esaw and M. Spence re calls; Review [REDACTED] Telephone calls [REDACTED]
KAE	24/02/20	\$535.00	5.30	\$2,835.50	Prepare for settlement conference; call with CIBC's counsel re various issues; review cost allocation issues; review correspondence re allocation disputes
SLG	24/02/20	\$850.00	2.50	\$2,125.00	Review Settlement Conference Briefs; telephone call with K. Esaw and M. Spence
MES	24/02/20	\$525.00	1.00	\$525.00	Review settlement brief delivered by Lerner, discuss with A&B, and call with BDO re: same
JWVY	24/02/20	\$325.00	1.10	\$357.50	Review settlement conference briefs; Telephone call with S. Cheifetz re sale process and email to K. Esaw re same
KAE	25/02/20	\$535.00	5.50	\$2,942.50	Prepare for and attend at settlement conference; consider collections issues; prepare various correspondence for signing

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	25/02/20	\$850.00	2.50	\$2,125.00	Attend mediation with Dhillons and CIBC; prepare for same
DMO	25/02/20	\$775.00	1.00	\$775.00	Read and review letter to Santilli at Atradius; Letter re forwarding Statement of Claim; Discussion with K. Esaw; E-mail to G. Lonergan; Correspondence with client
MES	25/02/20	\$525.00	3.50	\$1,837.50	Prepare for and attend at settlement conference
KAE	26/02/20	\$535.00	1.20	\$642.00	Review and revise correspondence; review case law re collections; internal correspondence re collections issues; set meeting re collections and draft action plan
SLG	26/02/20	\$850.00	0.30	\$255.00	Telephone call with K. Esaw re collection process coordination
DMO	26/02/20	\$775.00	0.60	\$465.00	Discussion with K. Esaw; Letter from Atradius
MES	26/02/20	\$525.00	0.30	\$157.50	Review emails re: Pilot motion, collections strategy meeting
JWVY	26/02/20	\$325.00	0.70	\$227.50	Telephone call from S. Cheifetz re sale process; Draft letter to Lerner re 2364507 Ontario Limited property; Telephone call to S. Somal re mortgages in favour of 908
AJB	27/02/20	\$435.00	0.20	\$87.00	Review correspondence; Telephone call with J. Yantzi; Review bidding procedures
KAE	27/02/20	\$535.00	3.10	\$1,658.50	Correspondence re media reports re Eagle; internal collections discussion; discussion re allocation with G Benchetrit; review cost allocation letter from FCU; considerations re sales process deadline and correspondence re same; instructions re collections letters and review of same;
SLG	27/02/20	\$850.00	1.00	\$850.00	Meeting with K. Esaw, G. Lonergan, D. O'Leary and M. Spence on collection process and issued; review articles

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	27/02/20	\$300.00	1.00	\$300.00	Meet with Steve Graff, Dennis O'Leary, Kathryn Esaw and Miranda Spence re status; discussions re standardized procedures going forward; further emails with Dennis O'Leary re Atradius issues;
DL	27/02/20	\$295.00	2.40	\$708.00	Revise demand letters; order corporate profile searches; compile invoices; add PAD amounts to demand amount; send email to K. Esaw re same
DL	27/02/20	\$295.00	2.30	\$678.50	Attend court; prepare draft letter to Commercial List; arrange for demand letters to be couriered and emailed
JEM	27/02/20	\$240.00	0.50	\$120.00	Order, review and report on profiles
DMO	27/02/20	\$775.00	1.80	\$1,395.00	Read and review letters and summary to Atradius; Meeting with Aird and Berlis team; E-mails sent and received with BDO; Instructions re review Policy
MES	27/02/20	\$525.00	1.30	\$682.50	Office conference with S. Graff, D. O'Leary, K. Esaw re: collections process; Review emails re: upcoming court attendances and status of settlement
JWVY	27/02/20	\$325.00	0.70	\$227.50	Email to client re media reports; Review sale process documents; Telephone call with W. Doma re sale process; Telephone call to S. Vanroboys; Email to W. Doma re list of users with access to data room; Confer with A. Baer re sale process
AJB	28/02/20	\$435.00	0.50	\$217.50	Correspondence and telephone calls; Review asset purchase agreements
KAE	28/02/20	\$535.00	3.00	\$1,605.00	Prepare for and attend case conference; call with counsel to CIBC re upcoming motions; correspondence re Sarnia station sales process issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	28/02/20	\$775.00	1.30	\$1,007.50	Telephone conversation with BDO re forwarding letter re Statement of Claim; Reviewing further IS claims; Discussion with G. Lonergan; Instructions; E-mail to and from same
MES	28/02/20	\$525.00	0.30	\$157.50	[A105] Communicate/In Firm: Consult with K. Esaw re: case conference issues
JWVY	28/02/20	\$325.00	1.60	\$520.00	Letter to Commercial List re scheduled attendance on March 9, 2020 and confer with K. Esaw re same; Email to client re March 9, 2020 attendance; Telephone call to S. Singh re mortgages in favour of 908 and email to K. Esaw re same; Review bids and emails to K. Esaw and A. Baer re same; Discussion with D. Lu re bids summary; Email to client re call re bids; Email to S. Graff re bids
SLG	29/02/20	\$850.00	0.20	\$170.00	Emails re Pilot matter and cost allocation
TOTAL:			<u>140.40</u>	<u>\$72,983.00</u>	

Name	Hours	Rate	Value
Kathryn A. Esaw (KAE)	35.10	\$535.00	\$18,778.50
Miranda E. Spence (MES)	14.00	\$525.00	\$7,350.00
Jonathan W. Yantzi (JWVY)	19.50	\$325.00	\$6,337.50
Steven L. Graff (SLG)	14.50	\$850.00	\$12,325.00
Damian Lu (DL)	13.30	\$295.00	\$3,923.50
Jenaya E. McLean (JEM)	0.70	\$240.00	\$168.00
Eveleen R. Lal (ERL)	2.30	\$315.00	\$724.50
Shannon R. Morris (SRM)	0.90	\$385.00	\$346.50
Dennis M. O'Leary (DMO)	22.80	\$775.00	\$17,670.00
Dillon J. Collett (DJC)	0.70	\$350.00	\$245.00
Gerri T. Lonergan (GTL)	14.10	\$300.00	\$4,230.00
Veronica L. Clayton (VLC)	0.20	\$390.00	\$78.00
Michael G. McDonald (MGM)	0.60	\$425.00	\$255.00
Aaron J. Baer (AJB)	0.90	\$435.00	\$391.50
Ivone B. Vieira (IBV)	0.20	\$200.00	\$40.00
Patrick L. Williams (PLW)	0.60	\$200.00	\$120.00

OUR FEE \$72,983.00
HST at 13% \$9,487.79

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee	\$29.00	
Notice of Action/Statement of Claim	\$229.00	
Teranet	\$65.05	
Total Agency Costs		\$323.05

Subject to HST

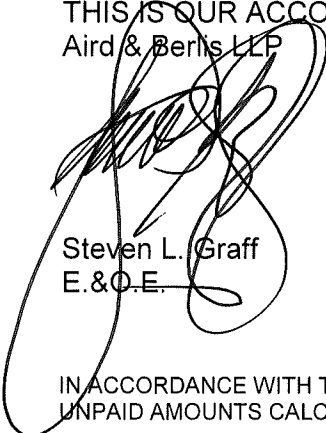
Imaging/Scanning	\$6.00	
Due Diligence	\$63.50	
Corporate Search	\$72.00	
Deliveries/Parss	\$177.23	
Service Provider Fee	\$8.00	
Photocopies - Local	\$726.75	
Teraview Search	\$257.40	
Binding and Tabs	\$33.75	
Photocopies	\$2.25	
Service Fee Teranet	\$10.85	
Taxi	\$10.47	
Name Search	\$23.00	
Total Disbursements		\$1,391.20
HST at 13%		\$180.86

AMOUNT NOW DUE

\$84,365.90

THIS IS OUR ACCOUNT HEREIN

Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 666117

PLEASE WRITE ACCOUNT NUMBERS
ON THE ~~FRONT~~ BACK OF ALL CHEQUES

File No.: 13137/153192

March 31, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 31, 2020


LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DL	27/02/20	\$295.00	2.50	\$737.50	Attend court; draft letter to commercial list; revise demand letters and send out by email / courier
MES	01/03/20	\$525.00	0.20	\$105.00	Review emails from D. Iampietro re: cost allocation issues
AJB	02/03/20	\$435.00	0.40	\$174.00	Review correspondence; Telephone call with BDO
KAE	02/03/20	\$535.00	2.90	\$1,551.50	Call re sales process outcome; consider sales process issues; cost allocation discussions; review correspondence re cost allocation; internal meetings re status and next steps
SLG	02/03/20	\$850.00	0.60	\$510.00	Telephone call with BDO re sale process bids and negotiations
GTL	02/03/20	\$300.00	0.50	\$150.00	[REDACTED] emailing [REDACTED] Dennis O'Leary's email dated February 27th confirming AMG had already paid; email from Sandro Guadio of Atradius [REDACTED] [REDACTED], review file and forward requested invoices [REDACTED] via email
DL	02/03/20	\$295.00	1.50	\$442.50	Prepare chart re bids on gas stations; send email to J. Yantzi, S. Graff and K.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Esaw re same
DMO	02/03/20	\$775.00	0.40	\$310.00	Read and review letter to Atradius with Statement of Claim; E-mail from Atradius
MES	02/03/20	\$525.00	0.70	\$367.50	Review and consider emails re: sale process; Discussion with K. Esaw re: cost allocation and fee issues and review emails re: same
JWVY	02/03/20	\$325.00	0.40	\$130.00	Email to FirstOntario counsel re court attendance; Confer with K. Esaw re response form First Ontario counsel; Email to K. Esaw re letter to defendants re [REDACTED]
AJB	03/03/20	\$435.00	0.30	\$130.50	Correspondence
SLG	03/03/20	\$850.00	0.30	\$255.00	Discussion re new found property
ERL	03/03/20	\$315.00	0.40	\$126.00	Emails from and to J. Yantzi and M. McDonald regarding [REDACTED]; Attending to subsearches of a [REDACTED]; [REDACTED] Review same; Email to J. Yantzi regarding same
GTL	03/03/20	\$300.00	1.50	\$450.00	Atradius Claims - Organize documents provided by BDO on Feb 13 and 18 for new Atradius claims; update file documents as to requests made and claims not to be made segregated;
MGM	03/03/20	\$425.00	0.70	\$297.50	Additional conversations with J Yantzi; Pull additional PINs and compare parcel areas to verify information provided by client on potential lands surrounding [REDACTED]; [REDACTED] Provide instruction to E Lal re additional PINs
SRM	03/03/20	\$385.00	0.10	\$38.50	Email from J. Yantzi; Order corporate profile [REDACTED]
DMO	03/03/20	\$775.00	1.00	\$775.00	Numerous e-mails received re claims filed and status of bids; E-mail with G. Lonergan
MES	03/03/20	\$525.00	0.40	\$210.00	Review emails re: cost allocation, sales process, document access issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	03/03/20	\$325.00	1.70	\$552.50	Email to K. Esaw re sale process; Email to D. Griffiths re sale process; Confer with K. Esaw re sale process; Review revised version of letter to Lerner re [REDACTED] and prepare execution version; Emails to client re [REDACTED]; Email to E. Lal and M. McDonald re [REDACTED] Confer with K. Esaw re [REDACTED]
AJB	04/03/20	\$435.00	0.20	\$87.00	Review correspondence
KAE	04/03/20	\$535.00	2.10	\$1,123.50	Review issues re upcoming case conference; review correspondence re cost allocation issues; correspondence with client re 908 asset recovery
SLG	04/03/20	\$850.00	0.30	\$255.00	Discussion with J. Yantzi and K. Esaw re discovery process
ERL	04/03/20	\$315.00	0.30	\$94.50	Email and telephone call with J. Yantzi regarding name search for [REDACTED] Attending to name search; Email to J. Yantzi regarding results of name search
DL	04/03/20	\$295.00	0.80	\$236.00	Prepare draft letter re outstanding information [REDACTED] send letter to B. Cook
SRM	04/03/20	\$385.00	0.30	\$115.50	Review and report on corporate profile for [REDACTED] Order, review and report on PPSA search
DMO	04/03/20	\$775.00	0.50	\$387.50	Receive 17 further claims; Discussion with staff
MES	04/03/20	\$525.00	0.40	\$210.00	Telephone calls with K. Esaw and review emails re: scheduling of fee approval motions
JWVY	04/03/20	\$325.00	2.30	\$747.50	Review profile [REDACTED] and consider [REDACTED]; Email to S. Graff, K. Esaw, and M. Spence re [REDACTED] Telephone call with counsel to FirstOntario re cost allocation; Confer with K. Esaw re cost allocation; Confer with S. Graff and K. Esaw re [REDACTED]; Telephone calls to D. Griffiths and A.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Consoli re [REDACTED] Telephone call to counsel to CIBC and email to counsel to CIBC; Telephone call to [REDACTED]
AJB	05/03/20	\$435.00	0.20	\$87.00	Review correspondence
KAE	05/03/20	\$535.00	0.40	\$214.00	Monitor correspondence; review sales process outcome
SLG	05/03/20	\$850.00	0.30	\$255.00	Review sale process emails
JWVY	05/03/20	\$325.00	0.40	\$130.00	Email to K. Esaw re voicemail from [REDACTED] Telephone call with [REDACTED] Email to K. Esaw re telephone call with [REDACTED]
AJB	06/03/20	\$435.00	0.30	\$130.50	Correspondence re: bidding process and purchase agreements
KAE	06/03/20	\$535.00	1.60	\$856.00	Call re sale process bids; review and comment on update to applicant; correspondence re a/r respondents
SLG	06/03/20	\$850.00	0.20	\$170.00	Review update on offers
DMO	06/03/20	\$775.00	1.00	\$775.00	Discussion with G. Lonergran; Working on letter to Atradius; Read and review precedent letter; Instructions
MES	06/03/20	\$525.00	0.30	\$157.50	Exchange emails re: motion dates
JWVY	06/03/20	\$325.00	0.80	\$260.00	Confer with K. Esaw re sale process and form of asset purchase agreement; Telephone call with client re bidding procedures
MES	08/03/20	\$525.00	0.30	\$157.50	Review and respond to emails re: inclusion of new property in receivership
KAE	09/03/20	\$535.00	3.90	\$2,086.50	Review and consider sale process questions from CIBC; call with M Jileson re [REDACTED] meeting with J Yantzi; correspondence with client; review sales process;
SLG	09/03/20	\$850.00	0.50	\$425.00	Review Pilot Notice of Motion and consider next steps

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	09/03/20	\$300.00	2.00	\$600.00	Per DO request, to review excel spreadsheet of first fifteen cases to attach to letter to [REDACTED] receive new draft generic letter from DO to attach to new Atradius claims being submitted through portal; receive additional cases and organize for submission;
SRM	09/03/20	\$385.00	0.20	\$77.00	Review email re proposal of additional property; Order, review and report on corporate profile [REDACTED]
DMO	09/03/20	\$775.00	1.30	\$1,007.50	E-mails received; Receive additional claims
MES	09/03/20	\$525.00	0.70	\$367.50	Exchange emails and telephone calls re: response to CIBC's questions re sale process, case conference to address Pilot request
JWVY	09/03/20	\$325.00	1.40	\$455.00	Review questions from CIBC counsel re sale process; Meeting with K. Esaw re questions from CIBC counsel re sale process; Draft responses to questions from CIBC counsel re sale process; Review order [REDACTED] and email to K. Esaw re same
KAE	10/03/20	\$535.00	3.80	\$2,033.00	Draft update re a/r collections; review notice of motion; internal discussions re Pilot case conference; consider sales process issues and discussions re same
GTL	10/03/20	\$300.00	6.00	\$1,800.00	Atradius - to organization and submission of claims [REDACTED] from BDO with individual letter for each [REDACTED]
DL	10/03/20	\$295.00	2.50	\$737.50	Meeting with K. Esaw; prepare memorandum for settlement conference on March 17
DMO	10/03/20	\$775.00	1.20	\$930.00	Working on correspondence re claims filed with Atradius; Review claims material; Letter to Atradius; Internal discussions

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	10/03/20	\$525.00	0.50	\$262.50	Review questions posed by CIBC re: sale process and discuss approach to response with K. Esaw
MES	10/03/20	\$525.00	1.20	\$630.00	Review notice of motion delivered by Pilot, and consider position for case conference
JWVY	10/03/20	\$325.00	0.70	\$227.50	Review draft notice of motion by Pilot counsel and confer with K. Esaw re same; Telephone call to counsel for Jack Smith Fuels re bid; Review account
KAE	11/03/20	\$535.00	6.50	\$3,477.50	Prepare materials for sales process consideration; consider a/r strategy; instructions to D Lu; discussion re approach to case conference
SLG	11/03/20	\$850.00	0.70	\$595.00	Telephone call with BDO with respect to Report and response to questions; review draft Report; telephone call with M. Spence
SLG	11/03/20	\$850.00	0.30	\$255.00	Discussion with K. Esaw re Pilot Motion
GTL	11/03/20	\$300.00	8.50	\$2,550.00	Organize BDO files for 
DL	11/03/20	\$295.00	1.10	\$324.50	Meeting with K. Esaw; review research memo; meeting with K. Esaw
DMO	11/03/20	\$775.00	1.00	\$775.00	Reviewing further materials and claims from BDO; Discussion with G. Lonergan
MES	11/03/20	\$525.00	1.20	\$630.00	Review and consider approach to answering questions about sale process, discuss with S. Graff and K. Esaw; Telephone call with D. Iampietro and K. Esaw re: same
MES	11/03/20	\$525.00	1.50	\$787.50	Review and consider approach to case conference; Review and consider Pilot notice of motion; Discuss response with K. Esaw and exchange emails re: same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	11/03/20	\$325.00	0.70	\$227.50	Telephone call with client re questions from CIBC counsel; Email to [REDACTED] re mortgages in favour of 908; Review correspondence re sale process and email to K. Esaw re same
KAE	12/03/20	\$535.00	4.00	\$2,140.00	Consider sales process issues; review case law; conduct case law research re affirmation; correspondence re sales process; prepare email re sales process
SLG	12/03/20	\$850.00	1.10	\$935.00	Review emails re collection process and report re sales process
GTL	12/03/20	\$300.00	3.00	\$900.00	Meet with DO re status of all files; discussions re future handling of all files; discussion as to [REDACTED] [REDACTED] joint excel spreadsheet for DO and GL; prepare streamlined version of letters and instructions/discussion with DocPro to prepare template letters;
DL	12/03/20	\$295.00	2.00	\$590.00	Prepare Pilot priorities position decision tree
SRM	12/03/20	\$385.00	0.10	\$38.50	Review emails and respond re same
DMO	12/03/20	\$775.00	2.00	\$1,550.00	Meeting with G. Lonergan; Review status of claims; Letter to Atradius; Revising update to BDO; E-mail to and from same and Atradius
MES	12/03/20	\$525.00	0.40	\$210.00	Review and respond to emails re: CIBC's questions re: sale process
MES	12/03/20	\$525.00	1.20	\$630.00	Consider issues to be addressed at case conference and strategy; Exchange emails and discussions with K. Esaw re: same; Review Pilot draft notice of motion
JWVY	12/03/20	\$325.00	0.30	\$97.50	Telephone call with D. Griffiths and A. Consoli re email re sale process; Email to K. Esaw re email re sale process
KAE	13/03/20	\$535.00	1.30	\$695.50	Consideration re sales process issues; Correspondence with counsel to CIBC; Analysis re claims process; Discussion re status of collections

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	13/03/20	\$850.00	0.30	\$255.00	Telephone call with D. Jackson and review letter; email re [REDACTED]
DL	13/03/20	\$295.00	2.00	\$590.00	Prepare draft memo re Pilot settlement conference
MGM	13/03/20	\$425.00	0.50	\$212.50	Telephone call with J Yantzi and email summarizing [REDACTED]
DMO	13/03/20	\$775.00	1.30	\$1,007.50	Numerous emails sent and received re various claims; Letter to BDO; Reviewing Atradius e-mails; E-mails with G. Lonergan
MES	13/03/20	\$525.00	1.60	\$840.00	Telephone calls with K. Esaw, and conference call with L. Williams, B. Kolenda, K. Esaw re: strategy for case conference; Instruct D. Lu re: drafting case conference brief and review of research re: same
JWVY	13/03/20	\$325.00	0.70	\$227.50	Telephone call with CIBC counsel and Pilot counsel re Pilot priority dispute
AJB	14/03/20	\$435.00	0.20	\$87.00	Review correspondence
KAE	14/03/20	\$535.00	0.70	\$374.50	Review correspondence from Dhillon counsel and correspondence re same; correspondence re sale transaction
AJB	15/03/20	\$435.00	0.10	\$43.50	Review correspondence; Correspondence with J. Yantzi
KAE	15/03/20	\$535.00	0.20	\$107.00	Correspondence re DIP investors and consideration of same;
KAE	15/03/20	\$535.00	1.80	\$963.00	Review and comment on memo of law; status review; correspondence re various outstanding matters
MES	15/03/20	\$525.00	1.90	\$997.50	Draft case conference brief re: Pilot claim, exchange emails with S. Graff and K. Esaw re: same, incorporate comments, and circulate to BDO
MES	15/03/20	\$525.00	0.30	\$157.50	Review emails re: sale process outcome
AJB	16/03/20	\$435.00	1.80	\$783.00	Review correspondence; Review and update APA; Review and update closing agenda; Correspondence with J. Yantzi

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KRC	16/03/20	\$675.00	0.50	\$337.50	Discussions with Dennis O'Leary regarding class action
KAE	16/03/20	\$535.00	2.30	\$1,230.50	Review case conference materials and consider scheduling issues; call re case conference; review correspondence re cooperation in proceeding; call with A Consoli re status of various issues
SLG	16/03/20	\$850.00	1.10	\$935.00	Meeting with D. O'Leary and discussion re claims process (reverse) and review draft email to BDO for report and draft letter to LOLG
GTL	16/03/20	\$300.00	3.00	\$900.00	BDO claims received March 4th - organize, add to ongoing chart, enter into Atradius;
MGM	16/03/20	\$425.00	0.60	\$255.00	Review asset purchase agreement and closing agenda prepared by J Yantzi; Provide comments on same; Emails with K Esaw re real property security on certain properties
MGM	16/03/20	\$425.00	0.40	\$170.00	Further review of closing agenda, APA and comments from A Baer and provide input on additional real property documents required by the APA
DMO	16/03/20	\$775.00	2.50	\$1,937.50	Meeting with S. Graff; Telephone call to BDO; Discussion with F. Clark; Considering defence class action
MES	16/03/20	\$525.00	1.30	\$682.50	Conference calls with K. Esaw, B. Kolenda, L. Williams, M. Jilesen re: case conference, and exchange emails and telephone call with BDO re: same
MES	16/03/20	\$525.00	1.70	\$892.50	Discussions with K. Esaw re: outstanding requests to Dhillons, and draft response to A. Winton re: same
JWVY	16/03/20	\$325.00	2.60	\$845.00	Emails to CIBC counsel re sale process; Emails to client re sale process; Confer with K. Esaw re sale process; Email to CIBC counsel [REDACTED]; Emails [REDACTED]; Telephone call [REDACTED]; Telephone call [REDACTED]; Confer with K. Esaw re sale process;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email [REDACTED] Instruct D. Lu re issues list; Revise asset purchase agreement; Review A. Baer comments re closing agenda and email to K. Esaw and A. Baer re same
AJB	17/03/20	\$435.00	4.50	\$1,957.50	Correspondence; Telephone call with K. Esaw; Telephone call with purchaser's counsel; Telephone call with J. Yantzi; Telephone call with M. Horvat; Review and update APA; Review and update closing agenda; Correspondence with J. Yantzi and K. Esaw
KAE	17/03/20	\$535.00	2.30	\$1,230.50	Consider accounts collection; correspondence setting out possible reverse claims process; correspondence re individual account issues; coordination re case conference
SLG	17/03/20	\$850.00	0.30	\$255.00	Review status of Eagle Sale Process
MFH	17/03/20	\$640.00	0.20	\$128.00	Discussion with A. Baer regarding sale
GTL	17/03/20	\$300.00	2.50	\$750.00	Review emails from BDO dated March 11 re additional claims to make; update files accordingly, email with BDO [REDACTED]; submit claims to Atradius for [REDACTED]
DL	17/03/20	\$295.00	0.90	\$265.50	Draft demand letter [REDACTED]
JEM	17/03/20	\$240.00	0.10	\$24.00	Order, review and report on profile
DMO	17/03/20	\$775.00	1.00	\$775.00	Received and reviewed summaries; Emails to and from GC and A&B team; Instructions
MES	17/03/20	\$525.00	0.80	\$420.00	Exchange emails with K. Esaw and clients re: case conference to address Pilot claim
MES	17/03/20	\$525.00	1.00	\$525.00	Exchange emails and telephone calls re: responding to letter from A. Winton
JWVY	17/03/20	\$325.00	2.70	\$877.50	Email to A. Baer re closing agenda; Discussions with A. Baer re asset purchase agreement; Review and revise

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					asset purchase agreement; Telephone call with purchaser's counsel; Telephone call with [REDACTED] [REDACTED] Email to CIBC counsel re telephone [REDACTED]; Email to [REDACTED] [REDACTED] Review and revise issues list
AJB	18/03/20	\$435.00	0.50	\$217.50	Correspondence; Review corporate searches; Review Asset Purchase Agreement
KAE	18/03/20	\$535.00	0.80	\$428.00	Draft response to customer account demand letter; Prepare for and participate in call re case conference
SLG	18/03/20	\$850.00	1.60	\$1,360.00	Review case conference memo and schedule and discuss same with BDO reps (Clark, Chris, Angelo); consider report to Bank; emails with L. Williams
GTL	18/03/20	\$300.00	4.00	\$1,200.00	Prepare and submit claims and claims to Atradius Portal for [REDACTED] [REDACTED]
JEM	18/03/20	\$240.00	0.20	\$48.00	Order, review and report on due diligence searches; Upload searches to closing folders
DMO	18/03/20	\$775.00	1.50	\$1,162.50	Responding to C for bank; Received and reviewed summary to BDO; Internal communications
MES	18/03/20	\$525.00	2.20	\$1,155.00	Conference call with BDO re: case conference brief; Further discussions with S. Graff re: same; Exchange emails with L. Williams re: position at case conference; Further emails with BDO re: same; Finalize case conference brief for service
JWVY	18/03/20	\$325.00	1.70	\$552.50	Email to purchaser's counsel re sale process; Emails to client re sale process; Instruct J. McLean re due diligence searches against the purchaser; Email to B. Somal re charges in favour of 908; Review closing agenda and email to K. Esaw, A. Baer, J. McLean and D. Lu re motion record for approval and vesting order and preparation of ancillary documents

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	19/03/20	\$435.00	0.70	\$304.50	Review correspondence; Prepare closing documents
KAE	19/03/20	\$535.00	1.60	\$856.00	Correspondence re Dhillon responses; review of materials for case conference; correspondence re customer issues
SLG	19/03/20	\$850.00	0.60	\$510.00	Complete letter to M. Winton and to A. Crawley
GTL	19/03/20	\$300.00	4.00	\$1,200.00	Prepare and submit claims and claims to Atradius Portal for [REDACTED] review of [REDACTED] and email to DO'Leary re issues; receive email instruction from D O'Leary to [REDACTED] review the claims and make chart, copy relevant [REDACTED] reports and email to DO'Leary;
DMO	19/03/20	\$775.00	2.50	\$1,937.50	Review dozens of "Atradius" letters and responses; Communicate with Geri re reply; Undertakings research into relevant case law [REDACTED]
MES	19/03/20	\$525.00	1.10	\$577.50	Exchange emails with counsel and arrange for service of case conference memorandum; Review memorandum of CIBC and exchange emails with BDO re: same; Revise letter to A. Winton; Exchange emails with K. Esaw
JWVY	19/03/20	\$325.00	0.40	\$130.00	Telephone call with K2 Group Inc. counsel re statutory declarations and sale transaction; Email to client re telephone call with K2 Group Inc. counsel
AJB	20/03/20	\$435.00	1.50	\$652.50	Correspondence with J, Yantzi and K. Esaw; Telephone call with J. Yantzi; Review APA; telephone call with K. Esaw and J. Yantzi
KAE	20/03/20	\$535.00	3.60	\$1,926.00	Review case conference materials and give feedback; participate in case conference; finalize correspondence; call re sales process status; review status of file and next steps

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	20/03/20	\$850.00	0.30	\$255.00	Review emails on mortgages and deal status for stations
GTL	20/03/20	\$300.00	4.00	\$1,200.00	Prepare and submit claims to Atradius portal for [REDACTED] [REDACTED] [REDACTED] Emails with [REDACTED] re [REDACTED] Update charts; Discussion with Dennis O'Leary
DL	20/03/20	\$295.00	0.80	\$236.00	Revise demand letter to [REDACTED] [REDACTED] order corporate profile report
DL	20/03/20	\$295.00	2.60	\$767.00	Revise materials re approval and vesting order
DMO	20/03/20	\$775.00	1.30	\$1,007.50	receive numerous further claims from BDO; Discussion with G. Lonergan; Receiving further communication with Atradius
MES	20/03/20	\$525.00	0.80	\$420.00	Prepare for and participate in case conference with Justice Hainey re: Pilot matters
JWVY	20/03/20	\$325.00	2.40	\$780.00	Telephone call to K2 Group Inc. counsel and email to client re same; Emails to [REDACTED] [REDACTED] Discussion with K. Esaw and A. Baer re sale process and bidding procedures; Revise letter re [REDACTED] [REDACTED] and email to K. Esaw and B. Cook re same; Emails to client re exchange with B. Somal re mortgages and discharge statements; Email to client re sale process bidding procedures; Email to J. McLean re discharge statements; Email to D. Lu re motion record for approval and vesting order
AJB	22/03/20	\$435.00	0.20	\$87.00	Review correspondence with K. Esaw; Correspondence re: working capital adjustment
AJB	23/03/20	\$435.00	0.30	\$130.50	Review correspondence with K. Esaw; Correspondence re: APA; Telephone call with K, Esaw
KAE	23/03/20	\$535.00	0.40	\$214.00	Correspondence with client re demand letters; correspondence with purchaser's counsel re next steps

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	23/03/20	\$850.00	0.50	\$425.00	Review Report to CIBC
GTL	23/03/20	\$300.00	4.00	\$1,200.00	Prepare and submit claims to Atradius portal [REDACTED] prepare summary for Dennis O'Leary with current status of [REDACTED] cases [REDACTED] and confirming [REDACTED]
JEM	23/03/20	\$240.00	0.50	\$120.00	Draft mortgage discharge statements; Review and report on certified PPSA search
DMO	23/03/20	\$775.00	1.50	\$1,162.50	Review reporting e-mail to bank; Emails re Atradius claims; Reviewing Equifax information and working on explanation to Atradius
JWVY	23/03/20	\$325.00	1.60	\$520.00	Instruct J. McLean re discharge statements [REDACTED] Email to CIBC counsel [REDACTED] [REDACTED] Review and revise discharge statements and email to K. Esaw, M. McDonald, E. Lal and J. McLean re same; Review draft motion materials re approval and vesting order motion
KAE	24/03/20	\$535.00	0.90	\$481.50	Communications re sales process; review action items list; finalize demand letters
SLG	24/03/20	\$850.00	0.20	\$170.00	Address extension of IR Order
MGM	24/03/20	\$425.00	0.20	\$85.00	Review discharge statements prepared by J Yantzi and provide comments on same
MES	24/03/20	\$525.00	0.20	\$105.00	Review emails re: collection of outstanding A/R
JWVY	24/03/20	\$325.00	0.90	\$292.50	Emails with K. Esaw and B. Cook re demand letter; Review revised discharge statements and email to K. Esaw re same; Emails to client re discharge statements
AJB	25/03/20	\$435.00	0.70	\$304.50	Correspondence with K. Esaw; Telephone call with BDO and A&B; Correspondence with J. Yantzi; Review CIM
KAE	25/03/20	\$535.00	0.50	\$267.50	Correspondence re sales process; discussion with prospective purchaser

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	25/03/20	\$850.00	0.20	\$170.00	Review emails re sale of stations
DMO	25/03/20	\$775.00	2.30	\$1,782.50	E-mails from Atradius; Read and Review reporting letter; E-mail to K Esaw and S. Graff; Receive 14 letters from Atradius; Internal communications with G. Lonergan
MES	25/03/20	\$525.00	0.20	\$105.00	Review email re: sale process update
JWVY	25/03/20	\$325.00	1.70	\$552.50	Telephone call with client re sale process; Arrange for delivery of discharge statements [REDACTED]; Email to B. Somal re discharges; Email to [REDACTED]; Discussions with K. Esaw re sale process [REDACTED]; Emails with K. Esaw and A. Baer re bidder's deposit
AJB	26/03/20	\$435.00	1.00	\$435.00	Review correspondence; Correspondence with J. Yantzi; Review CIM; Draft response for BDO [REDACTED]
KAE	26/03/20	\$535.00	0.50	\$267.50	Consider sale matters and correspondence re same
SLG	26/03/20	\$850.00	0.30	\$255.00	Review emails re closure of transaction of stations
GTL	26/03/20	\$300.00	4.00	\$1,200.00	Review all BDO claims received on March 20 and 24 to determine if Equifax reports included; prepare chart, [REDACTED] report to DO; emails to and from Kekeli re some missing documents; organize all requests from Atradius for further information on [REDACTED], and review each of those files and answer the queries; update notes;
DMO	26/03/20	\$775.00	0.70	\$542.50	Reviewing further claims; Emails with A&B team
MES	26/03/20	\$525.00	0.10	\$52.50	Review email from J. Speranzini re: sale proceeds
JWVY	26/03/20	\$325.00	1.40	\$455.00	Review letter from counsel to Sethi International and email to client re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review form of asset purchase agreement and confidential information memorandum and email to K. Esaw and A. Baer re same
AJB	27/03/20	\$435.00	0.40	\$174.00	Review correspondence; Review APA
KAE	27/03/20	\$535.00	1.30	\$695.50	Review sale materials for information update to applicant's counsel; correspondence with client re same
GTL	27/03/20	\$300.00	2.50	\$750.00	Receive further cases from Kekeli on March 26th; review the for Equifax reports and add to chart; [REDACTED] well as for claims submitted on March 20th and 21st letters for copies of invoices again;
MES	27/03/20	\$525.00	0.20	\$105.00	Review emails re: [REDACTED] offer
JWVY	27/03/20	\$325.00	0.40	\$130.00	Email to client re inquiry from CIBC counsel and confer with K. Esaw; Email to CIBC counsel re confidential information memorandum and [REDACTED], bid
AJB	29/03/20	\$435.00	0.20	\$87.00	Correspondence with CIBC; Correspondence with S. Graff and K. Esaw re: [REDACTED] offer
MES	29/03/20	\$525.00	0.10	\$52.50	Review emails re: [REDACTED] offer
KAE	30/03/20	\$535.00	0.70	\$374.50	Call with R Grewal and report to client re same; correspondence and coordination re reverse claims process
GTL	30/03/20	\$300.00	3.00	\$900.00	BDO Re Project Eagle: Review email from Kekeli dated March 11th and organize documents, prepare letter for each and submit additional claims for [REDACTED] with letter for each; update notes; email to DO re rebate issue instructions for [REDACTED] update notes

TOTAL: 212.50 \$98,382.50

Name	Hours	Rate	Value
Damian Lu (DL)	16.70	\$295.00	\$4,926.50
Miranda E. Spence (MES)	22.50	\$525.00	\$11,812.50

Name	Hours	Rate	Value
Aaron J. Baer (AJB)	13.50	\$435.00	\$5,872.50
Kathryn A. Esaw (KAE)	44.10	\$535.00	\$23,593.50
Steven L. Graff (SLG)	9.70	\$850.00	\$8,245.00
Geri T. Lonergan (GTL)	52.50	\$300.00	\$15,750.00
Dennis M. O'Leary (DMO)	23.00	\$775.00	\$17,825.00
Jonathan W. Yantzi (JWVY)	25.20	\$325.00	\$8,190.00
Eveleen R. Lal (ERL)	0.70	\$315.00	\$220.50
Michael G. McDonald (MGM)	2.40	\$425.00	\$1,020.00
Shannon R. Morris (SRM)	0.70	\$385.00	\$269.50
Kenneth R. Clark (KRC)	0.50	\$675.00	\$337.50
Michael F. Horvat (MFH)	0.20	\$640.00	\$128.00
Jenaya E. McLean (JEM)	0.80	\$240.00	\$192.00

OUR FEE \$98,382.50
 HST at 13% \$12,789.73

**DISBURSEMENTS
 COST INCURRED ON YOUR BEHALF AS AN AGENT**

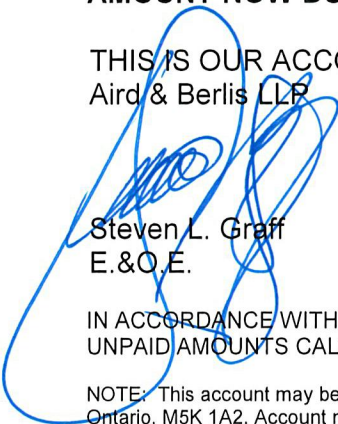
Search Under P.P.S.A.	\$24.00
Due Diligence-Gov Fee	\$96.21
Total Agency Costs	\$120.21

Subject to HST

Deliveries/Parss	\$63.24
Service Provider Fee	\$13.50
Corporate Search	\$103.00
Teraview Search	\$300.00
Imaging/Scanning	\$4.25
Photocopies - Local	\$45.00
Business Meal & Entertainment	\$45.88
Bankruptcy Search	\$51.70
Due Diligence	\$68.10
Total Disbursements	\$694.67
HST at 13%	\$90.31

AMOUNT NOW DUE \$112,077.42

THIS IS OUR ACCOUNT HEREIN
 Aird & Berlis LLP



Steven L. Graff
 E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.
 GST / HST Registration # 12184 6539 RT0001
 NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 668266

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

April 20, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 17, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	30/03/20	\$435.00	0.50	\$217.50	Correspondence; Telephone call with K. Esaw; Telephone call with purchaser's counsel; Review correspondence and CIM
MES	30/03/20	\$525.00	0.40	\$210.00	Exchange emails re: debtors' motion to lift Mareva; Review emails re: reverse claims process recommendation
KAE	31/03/20	\$535.00	0.70	\$374.50	Call with A Consoli re outstanding matters; internal call re claims process
SLG	31/03/20	\$850.00	0.40	\$340.00	Discussion with respect to claims process; review emails re Atradius policy and filings
GTL	31/03/20	\$300.00	5.00	\$1,500.00	Review all claims received to determine which had Equifax reports or just report requests or no Equifax reports and prepare chart; review main chart and divide into two charts to send to DO to send to BDO; emails with ██████ re some claims marked as having Equifax Reports in BDO excel report that need correction; review email re ██████ ██████ settlement proposal, reword the email and request instructions from DO'L;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	04/04/20	\$435.00	0.20	\$87.00	Correspondence with BDO, CIBC, and K. Esaw
JWVY	04/04/20	\$325.00	0.20	\$65.00	Email to client re mortgages in favour of 908
KAE	05/04/20	\$535.00	1.00	\$535.00	Telephone call with Purchaser's counsel; Review mortgage question; Review correspondence re Mareva
JWVY	05/04/20	\$325.00	0.10	\$32.50	Email to K. Esaw re inquiry from CIBC counsel re mortgages in favour of 908
AJB	06/04/20	\$435.00	0.10	\$43.50	Correspondence with K. Esaw
KAE	06/04/20	\$535.00	2.00	\$1,070.00	Updates on sales process; Multiple calls with client and CIBC's counsel re Mareva relief; Correspondence with M Spence and S Graff re same; Review Mareva motion materials
SLG	06/04/20	\$850.00	0.30	\$255.00	Emails re settlement of sale price and express opinion on same
SLG	06/04/20	\$850.00	0.80	\$680.00	Review status and emails re calls and meetings and pending motion
GTL	06/04/20	\$300.00	4.00	\$1,200.00	Organize and add to Atradius portal cases of [REDACTED]
DMO	06/04/20	\$775.00	2.60	\$2,015.00	Working on Reverse Litigation Plan; Numerous letters from Atradius; Read and review letter to counsel for Atradius; E-mails with G. Lonergan
MES	06/04/20	\$525.00	2.30	\$1,207.50	Review BMO motion record responding to motion to vary Mareva; Exchange emails and telephone calls with K. Esaw, S. Graff, C. Mazur, B. Kolenda, C. Yung re strategy and proposed response
JWVY	06/04/20	\$325.00	0.60	\$195.00	Review account re privileged descriptions; Email to CIBC counsel re mortgages in favour of debtor; Email to client re mortgages in favour of debtor

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	07/04/20	\$535.00	4.00	\$2,140.00	Calls and consideration re monitor's report; Instructions re drafting report; Finalize report; Review responding materials; Calls and emails re sales process and next steps; Review and revise litigation plan
SLG	07/04/20	\$850.00	0.50	\$425.00	Review and comment on Reverse claim process
GTL	07/04/20	\$300.00	5.00	\$1,500.00	Atradius - organize and add [REDACTED] [REDACTED] [REDACTED] to Atradius portal; t/c with Sandro Guadio of Atradius re request for spreadsheet of clients and details as to what they owe; email for instructions to DO;
DL	07/04/20	\$295.00	3.60	\$1,062.00	Research re defendant's legal fees in a receivership proceeding; draft sixth report; revise and compile sixth report
DMO	07/04/20	\$775.00	2.30	\$1,782.50	Working on statement of claim; Outline of litigation costs and communications with court; Internal emails; Receive numerous letters from Atradius discussions with Geri; Drafting letter to BDO
MES	07/04/20	\$525.00	1.50	\$787.50	Exchange of emails and telephone calls with K. Esaw, C. Mazur, Lenczner Slaght re: response to motion to vary Mareva; instruct D. Lu re: research; Exchange further emails and consider strategy
JWVY	07/04/20	\$325.00	0.30	\$97.50	Review and consider client's correspondence with customer re mortgages; Email to K. Esaw re same
AJB	08/04/20	\$435.00	0.40	\$174.00	Correspondence with CIBC and K. Esaw; Review APA
KAE	08/04/20	\$535.00	4.50	\$2,407.50	Correspondence and calls re sales process; Call re reverse claims process; Review Mareva materials and prepare submissions

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	08/04/20	\$850.00	0.40	\$340.00	Conference call with Lenczner re motion and position
SLG	08/04/20	\$850.00	0.50	\$425.00	Review of claims process and consider same
SLG	08/04/20	\$850.00	0.80	\$680.00	Consider sales process and consider motion and material re further payment to LOLG
DMO	08/04/20	\$775.00	1.30	\$1,007.50	E-mails re sale of properties; Numerous further claims received and Atradius responses; Working on Statement of Claim; E-mail with counsel for Atradius
MES	08/04/20	\$525.00	0.90	\$472.50	Receive and review emails and materials for April 9 hearing date; Review emails re: sale process negotiations
JWVY	08/04/20	\$325.00	1.10	\$357.50	Review real property and corporate searches and correspondence and emails to K. Esaw re same; Attend to virtual commissioning of affidavit of service of K. Esaw; Telephone call with client re sale process
AJB	09/04/20	\$435.00	0.50	\$217.50	Correspondence; Review APA; Correspondence with K. Esaw
KAE	09/04/20	\$535.00	3.00	\$1,605.00	Prepare and appear at court via videoconference for Mareva hearing; Correspondence and action re sales process; Call with S Graff re litigation plan
GTL	09/04/20	\$300.00	5.00	\$1,500.00	Organize and submit claims to Atradius - [REDACTED] [REDACTED] [REDACTED] update chart;
DL	09/04/20	\$295.00	0.20	\$59.00	Note up case law
DMO	09/04/20	\$775.00	4.00	\$3,100.00	Working on Statement of Claim; Prepare for call with counsel for Atradius; Partake in call (1.2 hours); Letter to BDO; Reviewing Eagle Credit Agreement

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	09/04/20	\$525.00	0.50	\$262.50	Exchange emails and telephone calls with K. Esaw re: court attendance; Review emails from counsel re: same
JWVY	09/04/20	\$325.00	0.70	\$227.50	Email to client re correspondence from counsel to customer and confer with K. Esaw re same; Review confidential information memorandum and form of asset purchase agreement and email to S. Graff, K. Esaw and A. Baer re same
AJB	10/04/20	\$435.00	0.30	\$130.50	Correspondence with K. Esaw; Correspondence with BDO
KAE	10/04/20	\$535.00	1.00	\$535.00	Revise claims process
AJB	11/04/20	\$435.00	0.40	\$174.00	Correspondence with K. Esaw; Correspondence with BDO; Review APA
KAE	11/04/20	\$535.00	1.80	\$963.00	Attend to sale issues; Revise litigation plan and circulate
MES	11/04/20	\$525.00	0.20	\$105.00	Review emails re: K2 offer
AJB	12/04/20	\$435.00	0.60	\$261.00	Correspondence with K. Esaw; Correspondence with BDO; Review APA
KAE	12/04/20	\$535.00	0.50	\$267.50	Attend to sales issues
MES	12/04/20	\$525.00	0.20	\$105.00	Review emails re: negotiations of K2 offer
AJB	13/04/20	\$435.00	0.50	\$217.50	Review APA; Correspondence re: working capital matters
KAE	13/04/20	\$535.00	1.60	\$856.00	Communications re SISP sale; Calls with J. Yantzi re stakeholder issues; Review and finalize litigation plan
SLG	13/04/20	\$850.00	1.00	\$850.00	Review and revise reverse claims process memo
SLG	13/04/20	\$850.00	0.20	\$170.00	Review decision on funds for legal fees and account from which to pay same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	15/04/20	\$535.00	5.70	\$3,049.50	Call re litigation plan; calls with purchaser's counsel; conferrance with client re asset sale; call with client re information requests; update litigation plan
GTL	15/04/20	\$300.00	6.00	\$1,800.00	Atradius - Organize and submit claims for [REDACTED] [REDACTED] [REDACTED] [REDACTED]
DMO	15/04/20	\$775.00	3.00	\$2,325.00	Prepare for and partake in conference call with BDO; Drafting summary for BDO; E-mails to and from S. Graff and K. Esaw; E-mails to and from Atradius
JWVY	15/04/20	\$325.00	2.30	\$747.50	Telephone call with client re sale process, Atradius claims process and proposed reverse litigation process; Review confidential information memorandum and form of asset purchase agreement; Emails to K. Esaw and A. Baer re sale process
AJB	16/04/20	\$435.00	2.40	\$1,044.00	Review correspondence; Review and update APA; Review and revise; Correspondence
KAE	16/04/20	\$535.00	3.00	\$1,605.00	Call re information requests; review sale documents; call re litigation plan; review APA; organize APA documents
SLG	16/04/20	\$850.00	0.80	\$680.00	Review emails re terms of finalizing negotiations; review status and emails re terms of deal
SLG	16/04/20	\$850.00	2.10	\$1,785.00	Review and revise Reverse litigation plan and emails re Atradius and emails with D. O'Leary
SLG	16/04/20	\$850.00	1.00	\$850.00	Email with R. Grewal re completion of transaction
GTL	16/04/20	\$300.00	5.00	\$1,500.00	Atradius - Organize and submit claims to [REDACTED] [REDACTED] [REDACTED] [REDACTED]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					██████████; emails re collection requests;
DMO	16/04/20	\$775.00	2.50	\$1,937.50	Working on report to BDO; Read and review Reverse Litigation Plan; Reviewing and providing instructions re additional claims; E-mails sent and received with G. Lonergan and BDO
JWVY	16/04/20	\$325.00	2.30	\$747.50	Revise asset purchase agreement and email to S. Graff, K. Esaw and A. Baer re same; Letter to Lerner's LLP re Cope Construction claim, email to client re same and confer with K. Esaw re same; Review executed statutory declarations and email to K. Esaw re same; Confer with K. Esaw re mortgages in favour of 908
TOTAL:			<u>136.40</u>	<u>\$66,193.50</u>	

Name	Hours	Rate	Value
Aaron J. Baer (AJB)	7.80	\$435.00	\$3,393.00
Miranda E. Spence (MES)	6.90	\$525.00	\$3,622.50
Kathryn A. Esaw (KAE)	31.20	\$535.00	\$16,692.00
Steven L. Graff (SLG)	9.80	\$850.00	\$8,330.00
Gerit T. Lonergan (GTL)	45.50	\$300.00	\$13,650.00
Dennis M. O'Leary (DMO)	20.40	\$775.00	\$15,810.00
Jonathan W. Yantzi (JWVY)	11.00	\$325.00	\$3,575.00
Damian Lu (DL)	3.80	\$295.00	\$1,121.00

OUR FEE	\$66,193.50
HST at 13%	\$8,605.16

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Search Under P.P.S.A.	\$48.00
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Subject to HST

Photocopies - Local	\$1.25	
Service Provider Fee	\$27.00	
Total Disbursements		\$28.25
HST at 13%		\$3.67

AMOUNT NOW DUE

\$74,878.58

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

39694691.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 670850

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

May 31, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 30, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	02/04/20	\$775.00	1.30	\$1,007.50	Receive further claims from BDO; email to and from BDO re Policy permission; Internal communications
DMO	03/04/20	\$775.00	3.20	\$2,480.00	Emails with S. Graff and K. Esaw; Working on Reverse Litigation Plan; Letter to counsel for Atradius
SLG	15/04/20	\$850.00	1.00	\$850.00	Conference call re reverse litigation plan and summary of Atradius to CIBC (D. O'Leary and K. Esaw)
DL	15/04/20	\$295.00	0.70	\$206.50	Revise Receiver's seventh report
SLG	16/04/20	\$850.00	1.00	\$850.00	Emails with R. Grewal re completion of transaction
AJB	17/04/20	\$435.00	0.60	\$261.00	Correspondence with K. Esaw; Review APA; Correspondence with BDO; Review correspondence with CIBC
DMO	24/03/20	\$775.00	2.30	\$1,782.50	Reviewing Equifax report; Explanations; Letter from counsel for Atradius; Review Policy; Letter to client re Policy issues raised; Instructions to clerk; Receiving further claims

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	30/03/20	\$775.00	1.30	\$1,007.50	Email from BDO re CIBC; Instructions; email with K. Esaw; Email to and from Atradius; email to BDO; Revisions to letter for BDO
DL	17/04/20	\$295.00	1.30	\$383.50	Prepare memo re set-offs
KAE	17/04/20	\$535.00	3.00	\$1,605.00	Prepare for and attend housekeeping call; discussions with J Yantzi re next steps; review APA and circulate to stakeholders; instructions and consideration re rebate memos;
SLG	17/04/20	\$850.00	1.20	\$1,020.00	Conference call with BDO re various matters including sale of stations and claims process and rebate issues
ERL	17/04/20	\$315.00	1.40	\$441.00	Emails from and to J. Yantzi regarding [REDACTED] [REDACTED] Attending to subsearch of properties; Review same; Draft summaries of parcel registers; Email to J. Yantzi regarding same
GTL	17/04/20	\$300.00	3.00	\$900.00	Atradius: Organize and submit [REDACTED] [REDACTED] Review [REDACTED] [REDACTED] documents received and email to DO re invoice amounts and lack of Equifax statements; [REDACTED] [REDACTED] [REDACTED] [REDACTED]
SRM	17/04/20	\$385.00	0.40	\$154.00	Conduct prelim; Obtain profile and PPSA searches relating to T [REDACTED] [REDACTED] and report on same
DMO	17/04/20	\$775.00	1.80	\$1,395.00	Emails and discussion with G. Lonergan re [REDACTED] [REDACTED] E-mails to BDO re same and discretionary credit interest with positive payment history; E-mails re research

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	17/04/20	\$325.00	3.70	\$1,202.50	Review parcel registers for properties subject to mortgages in favour of 908593 Ontario Limited and email to E. Lal re same; Consider enforcement options re mortgages in favour of 908593 Ontario Limited and emails to K. Esaw re same; Telephone call with client re active issues and next steps on each; Email to D. O'Leary and D. Lu re rebates issue; Instruct D. Lu re research and memo related to rebates issue; Email to client re fee schedule to credit card agreement; Review and revise draft memo re rebates issue and email to D. Lu re same; Email to S. Morris re searches related to customer in default; Email to client re searches related to customer in default; Review information provided by client re customer in default and email to S. Graff and K. Esaw re same; Email to E. Lal re real property search
KAE	18/04/20	\$535.00	0.40	\$214.00	Correspondence re insurance and property matters
JWVY	19/04/20	\$325.00	0.10	\$32.50	Email to client re [REDACTED]
AJB	20/04/20	\$435.00	1.60	\$696.00	Correspondence and telephone calls; Review and update APA; Review and revise; Telephone call with BDO; Telephone call with K. Esaw; Correspondence with purchaser; Correspondence with BDO
KAE	20/04/20	\$535.00	1.40	\$749.00	Attend to sale matters; draft opinion on rebates
SLG	20/04/20	\$850.00	0.50	\$425.00	Consider issues; review report and comment
ERL	20/04/20	\$315.00	0.60	\$189.00	Emails from and to J. Yantzi regarding subsearch request; Review same; Attending to subsearch of title to 47 Goodsway Trail; Review same; Obtaining wires

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					of Transfer and Charge; Review same; Drafting email summary to J. Yantzi
GTL	20/04/20	\$300.00	4.50	\$1,350.00	Atradius - Organize and submissions to Atradius for [REDACTED] [REDACTED] [REDACTED] [REDACTED] receipt of several letters from [REDACTED] with detailed questions for DO, review letters and determine [REDACTED] [REDACTED] email to DO;
SRM	20/04/20	\$385.00	0.10	\$38.50	Review certified PPSA searches and report on same
DMO	20/04/20	\$775.00	1.00	\$775.00	Amending covering letter to Atradius; Receive numerous letters from same; Email to and from BDO; Email re rebates
JWVY	20/04/20	\$325.00	0.20	\$65.00	Review real property search results re indebted customer's real property and email to S. Graff and K. Esaw re same
AJB	21/04/20	\$435.00	1.60	\$696.00	Telephone call with A. Gentile; Correspondence with M. McDonald re: real property HST matters; Update closing agenda; Correspondence with BDO; Review APA
KAE	21/04/20	\$535.00	0.60	\$321.00	Review and comment on reporting to CIBC; review correspondence re sale
AG	21/04/20	\$695.00	0.40	\$278.00	Emails from and to A. Baer regarding [REDACTED] Conference call regarding same
SLG	21/04/20	\$850.00	0.50	\$425.00	Review report to CIBC and comments
ERL	21/04/20	\$315.00	0.20	\$63.00	Email from J. Yantzi regarding demand letter and notice of sale; Discussion with and email from M. McDonald regarding same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	21/04/20	\$300.00	4.00	\$1,200.00	Atradius claims: [REDACTED] Detailed reconciliation and emails to Atradius with further questions as to buyer's figures and verification request to KS of BDO; Standard collection requests and responses re [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] update notes;
MGM	21/04/20	\$425.00	0.20	\$85.00	Emails with A Baer re HST language in commercial purchase/conveyance transactions
DMO	21/04/20	\$775.00	0.70	\$542.50	Email response to A. Consoli at BDO; Email to and from G. Lonergan and A&B team
JWVY	21/04/20	\$325.00	1.30	\$422.50	Review and redact accounts; Draft demand letters re mortgages in favour of 908593 Ontario Limited
AJB	22/04/20	\$435.00	0.50	\$217.50	Review correspondence from BDO; Review and update APA; Correspondence with K2; Correspondence with K. Esaw re: CIBC; Correspondence with BDO
ERL	22/04/20	\$315.00	0.80	\$252.00	Email from J. Yantzi regarding demand letters and notices of sale; Telephone call with R. Hooke regarding issuance of demand letters and notices of sale; Telephone calls with J. Yantzi regarding same; Emails to and from J. Yantzi regarding demand letters; Updating demand letters regarding mortgage information; Emails to and from J. Yantzi regarding same
GTL	22/04/20	\$300.00	3.50	\$1,050.00	Atradius Collections: Responses to Atradius collections for [REDACTED] [REDACTED] [REDACTED] [REDACTED] Update chart of claims received since April 1st as to which

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					had Equifax Reports or Requests or no reports; email to DO together with full list of all claims re Equifax status; review ██████ requests of April 20th and prepare chart of which of them had Equifax Reports, Requests or no reports and email to DO;
DL	22/04/20	\$295.00	0.80	\$236.00	Prepare letter to London Life
DMO	22/04/20	\$775.00	0.40	\$310.00	Emails with A & B and BDO teams; Letters from Atradius
MES	22/04/20	\$525.00	0.20	\$105.00	Review BDO update report
JWVY	22/04/20	\$325.00	2.90	\$942.50	Draft demand letters and notices of intention to enforce security re mortgages in favour of 908593 Ontario Limited and confer with R. Hooke re same; Emails to client re response to customer re indebtedness and related issues; Draft letter to counsel to indebted customer; Draft letter to debtors' counsel; Review draft letter to insurer; Revise issues list
AJB	23/04/20	\$435.00	0.70	\$304.50	Correspondence with BDO; Review APA; Review correspondence with K2 counsel
KAE	23/04/20	\$535.00	0.50	\$267.50	Telephone calls with J. Yantzi and R. Grewal
SLG	23/04/20	\$850.00	0.10	\$85.00	Email re APA and signatures
DMO	23/04/20	\$775.00	0.80	\$620.00	Receive and send emails to BDO re Atradius decision list; Review Atradius policy
MES	23/04/20	\$525.00	0.20	\$105.00	Review emails re: sale approval motions
JWVY	23/04/20	\$325.00	1.90	\$617.50	Telephone call with K. Esaw re issues list and action items; Email to client re collections issue; Letter to client re demands on mortgages in favour of 908593 Ontario Limited; Letter to insurer re cash surrender value funds

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	24/04/20	\$435.00	0.70	\$304.50	Correspondence; Update closing agenda; Review executed APA
KAE	24/04/20	\$535.00	1.00	\$535.00	Finalize APA; Review status of reverse litigation plan and next steps; Correspondence with J Yantzi re outstanding issues
GTL	24/04/20	\$300.00	2.50	\$750.00	Atradius reconciliation re payments received to date and prepare chart, review Atradius website; email to DO; collection answers re [REDACTED] [REDACTED] [REDACTED] receipt of settlement offer re [REDACTED] and response re [REDACTED]; follow up from [REDACTED] [REDACTED]; email to DO;
DMO	24/04/20	\$775.00	1.00	\$775.00	Receive correspondence from Atradius; Forwarding same with comments to BDO; Internal communications with team and BDO; Instructions
AJB	25/04/20	\$435.00	0.20	\$87.00	Correspondence with K2 counsel; Correspondence with BDO
AJB	26/04/20	\$435.00	0.10	\$43.50	Correspondence with S. Graff
JWVY	26/04/20	\$325.00	0.20	\$65.00	Revise demand letters to mortgagors and email to S. Graff and K. Esaw re same
AJB	27/04/20	\$435.00	0.30	\$130.50	Correspondence with BDO; Correspondence with K. Esaw; Correspondence with K2 counsel; Review APA
KAE	27/04/20	\$535.00	1.00	\$535.00	Call with J Yantzi re status update; Move litigation plan forward; Review outstanding reporting issues
GTL	27/04/20	\$300.00	2.00	\$600.00	Atradius Claims - review as to additional claims to be added per March 11 request and follow up by sending emails for each of [REDACTED] [REDACTED] [REDACTED],

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					[REDACTED]
					[REDACTED]
					[REDACTED]
					[REDACTED]
DMO	27/04/20	\$775.00	1.00	\$775.00	Emails from BDO with claims; Emails from Atradius; Internal emails re Reverse Litigation Plan; Arranging call; Instructions to G. Lonergan
MES	27/04/20	\$525.00	0.30	\$157.50	Review emails re: reverse claims process
JWVY	27/04/20	\$325.00	0.40	\$130.00	Emails re demand letters re customers; Draft demand letters to counsel to customers
AJB	28/04/20	\$435.00	0.10	\$43.50	Correspondence with K2 counsel
KAE	28/04/20	\$535.00	2.00	\$1,070.00	Review and comment on sale approval materials; Call with A Consoli re CRA matters; revise letters to debtors re CRA matters; Coordination re 139 sale process hearing
SLG	28/04/20	\$850.00	0.20	\$170.00	Address timing of motion for approval of gas station sale
DMO	28/04/20	\$775.00	1.00	\$775.00	Email to and from G. Lonergan; Numerous letters from Atradius; Forward same
MES	28/04/20	\$525.00	0.30	\$157.50	Review emails re: sale approval motion
JWVY	28/04/20	\$325.00	2.40	\$780.00	Arrange for issuance of demands on mortgagors and email to client re same; Telephone call with client re mortgages; Emails to client re Bloomfield Property sale process, mortgages and reverse litigation plan; Confer with K. Esaw; Revise draft correspondence to debtors' counsel; Revise issues list; Email to D. Lu re receiver's report and factum re approval and vesting order

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	29/04/20	\$435.00	0.20	\$87.00	Correspondence re: additional bid; Correspondence with K2 counsel
DJC	29/04/20	\$350.00	0.50	\$175.00	Reviewing Reverse Litigation Plan; Emailing D. O'Leary and K. Esaw re same
KAE	29/04/20	\$535.00	3.00	\$1,605.00	Calls and meetings re reverse litigation process and sale matters; Review and revise CRA letters per discussion with A Consoli; Correspondence with [REDACTED] [REDACTED]; Call with [REDACTED]; consideration re service issues; prep and lead reverse litigation plan;
SLG	29/04/20	\$850.00	0.90	\$765.00	Conference call with A&B lawyers to [REDACTED] [REDACTED]
SLG	29/04/20	\$850.00	1.00	\$850.00	Attend on telephone call with Lenczner and Scarfone and BDO re [REDACTED] [REDACTED]
GTL	29/04/20	\$300.00	3.50	\$1,050.00	Atradius - email requests from ST re [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]; organize additional acknowledgement letters from Atradius and answer collection requests from Atradius re [REDACTED] [REDACTED] [REDACTED]
DMO	29/04/20	\$775.00	6.00	\$4,650.00	Working on Proof of Claim; Review commercial list practice rules and Omnibus Orders; Review Reverse Litigation Plan; Receive numerous further letters from Atradius; Partake in pre-conference call internally; Partake in conference call with BDO; Partake in call with Aird and Berlis team; Working on litigation plan detailed outline
JWVY	29/04/20	\$325.00	2.80	\$910.00	Telephone call with client re reverse

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					claims process; Telephone call with CIBC counsel re reverse claims process; Emails to client re negotiations with customer; Review draft form of notice of claim and confer with K. Esaw
AJB	30/04/20	\$435.00	0.30	\$130.50	Correspondence with K2 counsel; Correspondence with BDO
DJC	30/04/20	\$350.00	1.30	\$455.00	Reviewing draft Proof of Claim and Reverse Litigation Plan; Telephone call with K. Esaw, D. O'Leary and J. Yantzi re motion re reverse litigation claims process
DJC	30/04/20	\$350.00	8.90	\$3,115.00	Drafting Notice of Motion and Claims Procedure Order; Reviewing Reverse Litigation Plan; Telephone call with K. Esaw re same
KAE	30/04/20	\$535.00	2.00	\$1,070.00	Calls re sales process; Calls re reverse litigation; Review correspondence re outstanding matters
SLG	30/04/20	\$850.00	0.10	\$85.00	Emails re London Life policies
GTL	30/04/20	\$300.00	2.00	\$600.00	Atradius - Final revisions to letters to [REDACTED] and submissions to Atradius; update notes, collection questions from DO;
DL	30/04/20	\$295.00	2.50	\$737.50	Prepare draft materials for approval and vesting order motion
DMO	30/04/20	\$775.00	2.80	\$2,170.00	Prepare for call; Telephone conversation with Aird and Berlis working group; Receive numerous emails from Atradius; Forwarding covering letters re credit decision claims to counsel for Atradius and BDO; Email instructions to G. Lonergan; Email to BDO re Buyer spreadsheet layout
JWVY	30/04/20	\$325.00	1.20	\$390.00	Call with K. Esaw, D. O'Leary, and

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					D. Collett re reverse claim process; Emails to insurer re life insurance surrender; Emails to client re insurance, mortgagors and other issues
TOTAL:			116.10	\$55,954.50	

Name	Hours	Rate	Value
Dennis M. O'Leary (DMO)	24.60	\$775.00	\$19,065.00
Steven L. Graff (SLG)	6.50	\$850.00	\$5,525.00
Damian Lu (DL)	5.30	\$295.00	\$1,563.50
Aaron J. Baer (AJB)	6.90	\$435.00	\$3,001.50
Kathryn A. Esaw (KAE)	14.90	\$535.00	\$7,971.50
Eveleen R. Lal (ERL)	3.00	\$315.00	\$945.00
Geri T. Lonergan (GTL)	25.00	\$300.00	\$7,500.00
Shannon R. Morris (SRM)	0.50	\$385.00	\$192.50
Jonathan W. Yantzi (JWVY)	17.10	\$325.00	\$5,557.50
Angelo Gentile (AG)	0.40	\$695.00	\$278.00
Michael G. McDonald (MGM)	0.20	\$425.00	\$85.00
Miranda E. Spence (MES)	1.00	\$525.00	\$525.00
Dillon J. Collett (DJC)	10.70	\$350.00	\$3,745.00

OUR FEE	\$55,954.50
HST at 13%	\$7,274.09

DISBURSEMENTS

Subject to HST

Teraview Search	\$124.60
Corporate Search	\$49.00
Postage	\$21.28

Total Disbursements
HST at 13%

\$194.88
\$25.33

AMOUNT NOW DUE

\$63,448.80

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

40210576.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Account No.: 672799

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 13137/153192

June 23, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 31, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	01/05/20	\$435.00	0.30	\$130.50	Correspondence re: first deposit; Review APA; Correspondence with K2 counsel re: interest accrual
DJC	01/05/20	\$350.00	3.30	\$1,155.00	Revising Notice of Motion and Draft Order; Reviewing Reverse Litigation Plan; Emailing K. Esaw and D. O'Leary re same
KAE	01/05/20	\$535.00	1.30	\$695.50	Review and revise report; Review and comment on draft notice of motion re reverse litigation plan
SLG	01/05/20	\$850.00	0.10	\$85.00	Review emails re installment payment
GTL	01/05/20	\$300.00	3.00	\$900.00	Atradius - Update rebates issue claims per DO request; detailed review of collection files and responses to Atradius re [REDACTED] [REDACTED] and questions to BDO re [REDACTED] [REDACTED];
DL	01/05/20	\$295.00	3.70	\$1,091.50	Draft factum
JWVY	01/05/20	\$325.00	2.10	\$682.50	Review and revise draft report

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	02/05/20	\$435.00	1.10	\$478.50	Review correspondence; Review APA; Review and update receiver's report; Correspondence with J. Yantzi; Correspondence with BDO; Correspondence with K. Esaw
AJB	04/05/20	\$435.00	0.20	\$87.00	Review correspondence; Correspondence with J. Yantzi
DJC	04/05/20	\$350.00	0.50	\$175.00	Reviewing comments from D. O'Leary re draft Notice of Motion and Claims Procedure Order re reverse litigation plan
KAE	04/05/20	\$535.00	1.00	\$535.00	Telephone call with J. Yantzi re status and transition
SLG	04/05/20	\$850.00	1.30	\$1,105.00	Conference call with D. Lu, K. Esaw and J. Yantzi re issues outstanding and review
GTL	04/05/20	\$300.00	3.00	\$900.00	.Atradius - Collections communications including emails and telephone calls [REDACTED]; [REDACTED]; updating notes;
DL	04/05/20	\$295.00	3.70	\$1,091.50	Revise seventh report; revise motion materials; send email to J. Yantzi
SRM	04/05/20	\$385.00	0.10	\$38.50	Review emails re truck property and related parcels
DMO	04/05/20	\$775.00	2.50	\$1,937.50	Review and revise Notice of Motion, Reverse Litigation Plan and Receivers Report #7; Responding to comments from D. Collett's questions; Communicate with Atradius; Instructions
JWVY	04/05/20	\$325.00	2.60	\$845.00	Email to K. Esaw re gas station real property and surrounding real property; Revise draft receiver's report; Revise issues list; Telephone call with S. Graff, K. Esaw and D. Lu re issues list; Emails to client re various issues and confer with K. Esaw
AJB	05/05/20	\$435.00	0.10	\$43.50	Correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	05/05/20	\$535.00	1.50	\$802.50	Review and revise report; Review report from 139 sale motion; Review reverse litigation materials and comment on same; Review property PINS for purchaser issues
SLG	05/05/20	\$850.00	0.40	\$340.00	Review and comment on Reverse Claim and process
SLG	05/05/20	\$850.00	0.20	\$170.00	Email re sale of assets
GTL	05/05/20	\$300.00	3.50	\$1,050.00	Atradius - T/C with [REDACTED] [REDACTED] [REDACTED] further collection answers via email re [REDACTED] and detailed responses (2x) re [REDACTED], update chart, update notes; some preliminary collection documents re acknowledgement of claims and emails answering specific questions;
DL	05/05/20	\$295.00	2.20	\$649.00	Revise seventh report; call with client
MGM	05/05/20	\$425.00	0.30	\$127.50	Review email from owner of mortgaged property re request to discharge; Emails with J Yantzi and K Esaw re same
DMO	05/05/20	\$775.00	1.00	\$775.00	Receive numerous emails from Atradius; Instructions to G. Lonergan; Email to BDO re [REDACTED] [REDACTED]
MES	05/05/20	\$525.00	0.20	\$105.00	Review emails re: Spergel sale process motion
JWVY	05/05/20	\$325.00	1.70	\$552.50	Review client comments on draft report and email to D. Lu re same; Review correspondence from counsel to mortgagor; Telephone call with client re report; Telephone call with mortgagor's counsel; Email to CIBC counsel re draft report; Email to client re insurance policy cash surrender

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	06/05/20	\$435.00	0.30	\$130.50	Review correspondence from K, Esaw; Review updated report
DJC	06/05/20	\$350.00	0.50	\$175.00	Reviewing revised Notice of Motion and comments from K. Esaw, S. Graff and D. O'Leary re same; Engaged with K. Esaw and S. Graff re same
KAE	06/05/20	\$535.00	1.20	\$642.00	Correspondence re 139 and 908 sale coordinates; Review and consider property and appraisal docs; Revise notice of motion re reverse litigation plan
SLG	06/05/20	\$850.00	0.20	\$170.00	Consider sale process order
GTL	06/05/20	\$300.00	2.50	\$750.00	Atradius - Status reports to DO re [REDACTED] [REDACTED] t/c with Cathy Binayo re collection advice; email to DO re CB collection advice; emails to and from DO re [REDACTED]; [REDACTED]; update notes and chart;
DMO	06/05/20	\$775.00	1.50	\$1,162.50	Working and commenting on draft documents; Numerous communications to and from Atradius, G. Lonergan and BDO; Receiving responses
MES	06/05/20	\$525.00	0.30	\$157.50	Review emails re: Spergel motion
JWVY	06/05/20	\$325.00	1.30	\$422.50	Revise draft notice of motion re reverse claims process; Telephone call with counsel to mortgagors; Email to counsel to mortgagors; Review revised Spergel sale process draft order; Email to CIBC counsel re receiver's report; Instruct D. Lu re revisions to draft motion record; Confer with K. Esaw re items sold to Spergel
AJB	07/05/20	\$435.00	0.80	\$348.00	Review correspondence with K2 counsel; Correspondence with K. Esaw; Correspondence with K2 counsel; Review and update receiver's 7th report

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	07/05/20	\$350.00	2.00	\$700.00	Revising draft Claims Procedure Order; Preparing timeline re reverse litigation plan; Engaged with S. Graff re same
DJC	07/05/20	\$350.00	1.60	\$560.00	Engaged with A. Consoli re conference call re reverse litigation plan; Telephone call with A. Consoli, C. Mazur, K. Esaw, D. O'Leary and S. Graff re reverse litigation plan
DJC	07/05/20	\$350.00	2.00	\$700.00	Engaged with D. O'Leary, S. Graff and K. Esaw re reverse litigation plan; Revising timeline re same; Emailing A. Consoli re same
DJC	07/05/20	\$350.00	1.00	\$350.00	Revising draft Claims Procedure Order; Emailing K. Esaw, D. O'Leary and S. Graff re same
KAE	07/05/20	\$535.00	2.00	\$1,070.00	Prepare for and attend call re reverse litigation plan; Review and revise report ancillary materials
SLG	07/05/20	\$850.00	2.50	\$2,125.00	Lengthy telephone call with A. Consoli and C. Mazur; discuss Atradius and reverse litigation play; review emails; review timeline; Notice of Motion
DL	07/05/20	\$295.00	5.60	\$1,652.00	Compile and finalize motion materials
DMO	07/05/20	\$775.00	2.50	\$1,937.50	Internal conference call re next steps; Lengthy conference call with client; Amending and commenting on Reverse Litigation documents; Further letters with Atradius and G. Lonergan
MES	07/05/20	\$525.00	0.20	\$105.00	Review emails re: MNP sale process
JWVY	07/05/20	\$325.00	1.70	\$552.50	Attend Spergel sale process court hearing and email to client re same; Revise draft report; Email to CIBC counsel re accounts; Review motion materials and emails re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	08/05/20	\$435.00	0.70	\$304.50	Correspondence with K2 counsel; Telephone call with K. Esaw, and K2 counsel; Correspondence with K. Esaw and BDO
KAE	08/05/20	\$535.00	2.20	\$1,177.00	Calls with counsel to Vanroboys; Correspondence with client re Vanroboys; Coordinate motion material service; Call with purchasers' counsel; calls and correspondence re account information; Finalize and circulate 9:30 form
SLG	08/05/20	\$850.00	0.20	\$170.00	Sale Process Materials
DL	08/05/20	\$295.00	5.10	\$1,504.50	Correspondence with various parties; send materials to Hainey J.; confirmation re Vanroboys Enterprises Ltd.; revise factum; send email to K. Esaw
DMO	08/05/20	\$775.00	1.00	\$775.00	Numerous emails with attachments from Atradius; Forwarding same to BDO and G. Lonergan with comments; Email from counsel for Atradius; Forwarding same
MES	08/05/20	\$525.00	0.30	\$157.50	Review emails re: BDO and MNP sale approval motions
JWVY	08/05/20	\$325.00	1.20	\$390.00	Review final draft of motion record; Emails re service of motion record
AJB	09/05/20	\$435.00	0.10	\$43.50	Correspondence with R. Grewal
MES	10/05/20	\$525.00	0.10	\$52.50	Review email re: sale approval motion
AJB	11/05/20	\$435.00	0.30	\$130.50	Correspondence with K2 counsel and BDO; Review APA
CEC	11/05/20	\$315.00	1.20	\$378.00	Receipt and review of email from M. McDonald and subsequent telephone discussion with M. McDonald to receive instructions; Search and review of title of 3 properties owned by 1393382 Ontario Limited; Request and review of charges and other instruments registered on title to subject

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					properties; Draft of chart summarizing charges and provisions thereof secured on 3 properties; Email to M. McDonald providing, titles, chart and instruments;
KAE	11/05/20	\$535.00	1.40	\$749.00	Discussions with Vanroboys counsel; calls re closing items; review and revise litigation plan docs and schedule appearance
SLG	11/05/20	\$850.00	0.30	\$255.00	Email review of timeline and emails to Commercial List
GTL	11/05/20	\$300.00	2.50	\$750.00	Atradius - additional thoughts re rebate issues - email to DO; answering various collection requests for information;
DL	11/05/20	\$295.00	0.80	\$236.00	Send final materials to client; revise service list
MGM	11/05/20	\$425.00	0.60	\$255.00	Review title and security summaries prepared by C Casasola; Forward to K Esaw
DMO	11/05/20	\$775.00	0.30	\$232.50	Further letters from Atradius; emails re Reverse Litigation Plan
AJB	12/05/20	\$435.00	0.30	\$130.50	Correspondence with BDO; Correspondence with K. Esaw and R. Grewal
KAE	12/05/20	\$535.00	1.30	\$695.50	Calls with A Consoli re sale issues; correspondence with counsel to CIBC re Vanroboys; call with Vanroboys counsel; correspondence with R Grewal re sales matters
DL	12/05/20	\$295.00	2.30	\$678.50	Draft non-disclosure agreement for Vanroboys; confirmation re priority amounts for fuel supply agreement
MGM	12/05/20	\$425.00	0.40	\$170.00	Continue review of title and mortgage summary prepared by clerk and forward to K Esaw
AJB	13/05/20	\$435.00	0.20	\$87.00	Correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	13/05/20	\$535.00	1.30	\$695.50	Address issues re potential alternate bidder; correspondence with client and CIBC re sale updates; coordinate response re certain business closing issues; correspondence re BMO account repatriation of funds
SLG	13/05/20	\$850.00	0.40	\$340.00	Telephone call and email with K. Esaw re sale and other offer
GTL	13/05/20	\$300.00	1.00	\$300.00	Atradius - emails re 2035308 Alberta, Canon Transport and TFS Transport re collection issues; update notes;
DL	13/05/20	\$295.00	0.10	\$29.50	Circulate non-disclosure agreement to counsel for Vanrobays
AJB	14/05/20	\$435.00	0.20	\$87.00	Correspondence
KAE	14/05/20	\$535.00	2.30	\$1,230.50	Correspondence re mortgage issues; consider factum; discussion with B Blay re asset sale; review analysis re Parkland contract
SLG	14/05/20	\$850.00	1.00	\$850.00	Telephone call with K. Esaw re sale approval and conversations with B. Blay and R. Grewal; attend on call with C. Mazur
GTL	14/05/20	\$300.00	2.50	\$750.00	Atradius - answers to questions re [REDACTED] [REDACTED] [REDACTED] update chart and notes;
DL	14/05/20	\$295.00	1.70	\$501.50	Send email to K. Esaw re appraisals; review APA re equipment; call with client
SRM	14/05/20	\$385.00	0.30	\$115.50	Review email and file re PMSI claim for registrations
AJB	15/05/20	\$435.00	0.10	\$43.50	Correspondence with K2 counsel
DJC	15/05/20	\$350.00	0.60	\$210.00	Telephone call with K. Esaw re reverse litigation plan; Engaged with D. Liu re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	15/05/20	\$535.00	7.00	\$3,745.00	Numerous calls with B Blay re Vanroboys; numerous calls with R Grewal re sale; calls with client and CIBC re upcoming motions; prepare for and attend chambers appointment re reverse litigation plan; review materials re sale process and sale matters
SLG	15/05/20	\$850.00	1.00	\$850.00	Attend hearing with Hainey, J. on reverse litigation
GTL	15/05/20	\$300.00	1.50	\$450.00	Atradius - [REDACTED]; [REDACTED]; update charts and notes;
DL	15/05/20	\$295.00	1.50	\$442.50	Circulate motion materials to Hainey J.
DMO	15/05/20	\$775.00	1.50	\$1,162.50	Receive numerous emails and letters from Atradius; Instructions to G. Lonergan; Email to A. Consoli; Draft letter to Atradius; Reviewing claim
KAE	17/05/20	\$535.00	2.00	\$1,070.00	Review and revise factum; consider sale objection issues;
DJC	18/05/20	\$350.00	6.50	\$2,275.00	Research re [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED]; [REDACTED] Drafting factum re same
KAE	18/05/20	\$535.00	1.70	\$909.50	Correspondence re purchaser matters; Correspondence with various secured lenders re sale motion matters; finalize factum for service; Consider sale motion appearance matters
DL	18/05/20	\$295.00	2.10	\$619.50	Finalize factum; serve factum; correspondence re factum
MES	18/05/20	\$525.00	0.20	\$105.00	Review emails re: BDO sale approval motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	19/05/20	\$435.00	0.10	\$43.50	Correspondence with R. Grewal; Telephone call with K, Esaw
DJC	19/05/20	\$350.00	2.30	\$805.00	Research re Bankruptcy and Insolvency Act; Companies' Creditors Arrangement Act re reverse litigation plan; Drafting factum re same
DJC	19/05/20	\$350.00	1.00	\$350.00	Reviewing correspondence re reverse litigation plan and draft Proof of Claim; Revising Notice of Motion re same; Emailing K. Esaw, D. O'Leary and S. Graff re same
KAE	19/05/20	\$535.00	2.00	\$1,070.00	Correspondence re purchaser matters; Correspondence with various secured lenders re sale motion matters; Coordinate sale scheduling motion
SLG	19/05/20	\$850.00	0.30	\$255.00	Telephone call with B. Blay and K. Esaw re sale transaction (alternative) and motion to approve K2 deal
SLJ	19/05/20	\$370.00	0.50	\$185.00	Attend video conference to commission affidavit with D. Lu
GTL	19/05/20	\$300.00	1.10	\$330.00	Atradius Collections: Correspondence re [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] update notes;
DL	19/05/20	\$295.00	4.40	\$1,298.00	Swear affidavit of service; correspondence re factum and hearing; call with counsel to Vanrobys; prepare eight report of the receiver
DMO	19/05/20	\$775.00	0.50	\$387.50	Receive and send numerous emails re Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	20/05/20	\$350.00	1.90	\$665.00	Telephone call with K. Esaw, M. Jilsen, B. Kolenda and C. Yung re reverse litigation plan; Preparing notes re same; Emailing K. Esaw re same
DJC	20/05/20	\$350.00	1.50	\$525.00	Revising Eighth Report of the Receiver re proposed claims procedure; Drafting factum re reverse litigation plan
KAE	20/05/20	\$535.00	2.20	\$1,177.00	Correspondence on sale motion; consider sale issues
SLG	20/05/20	\$850.00	0.40	\$340.00	Emails and conference call re alternative sale to VRE
SLJ	20/05/20	\$370.00	4.00	\$1,480.00	Research re [REDACTED] [REDACTED] Various emails re same
GTL	20/05/20	\$300.00	0.50	\$150.00	Atradius: Query from BDO re Rockwell; review status and report to BDO; update notes;
DL	20/05/20	\$295.00	5.40	\$1,593.00	Correspondence with Bennington Financial; correspondence with counsel to Steven Vanroboys; review materials; send summaries to K. Esaw; review termination rights in fuel agreements; draft eight report of the receiver
DMO	20/05/20	\$775.00	1.00	\$775.00	Receipt of letter from counsel for Atradius; Considering same; Numerous emails with Atradius re claims letters
DJC	21/05/20	\$350.00	5.50	\$1,925.00	Drafting factum re reverse litigation plan; Reviewing Eighth Report of the Receiver re same
KAE	21/05/20	\$535.00	2.40	\$1,284.00	Review and consider Vanroboys materials and coordination re same; Correspondence re notice of examination; Calls re reverse litigation plan; Calls re examination
SLG	21/05/20	\$850.00	0.30	\$255.00	Discussion with K. Esaw re reverse litigation process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	21/05/20	\$850.00	0.20	\$170.00	Consider sale of assets and motion for approval
SLG	21/05/20	\$850.00	0.50	\$425.00	Review email on claims process and telephone call with K. Esaw
DMO	21/05/20	\$775.00	1.20	\$930.00	Letter from counsel for Atradius; email to Aird and Berlis team; Draft response; Review draft Notice of Motion to Hainey J.
MES	21/05/20	\$525.00	0.20	\$105.00	Review emails re: adjournment of sale approval motion
DJC	22/05/20	\$350.00	8.50	\$2,975.00	Drafting factum re reverse litigation plan; Telephone call with K. Esaw re same; Emailing K. Esaw, S. Graff, D. O'Leary and M. Spence re factum and Eighth Report of the Receiver re reverse litigation plan
KAE	22/05/20	\$535.00	1.00	\$535.00	Prepare for video cross examination; Review objecting materials; Correspondence re sales issues
DMO	22/05/20	\$775.00	2.00	\$1,550.00	Complete letter to Atradius and internal memo; emails sent and received; Further communication with Atradius
MES	22/05/20	\$525.00	0.30	\$157.50	Review and consider emails re: reverse litigation claim
AJB	24/05/20	\$435.00	0.50	\$217.50	Review correspondence from Vendor's counsel; Review and update closing agenda; Correspondence with BDO; Review APA; Correspondence with K. Esaw
KAE	24/05/20	\$535.00	1.00	\$535.00	Correspondence re sale and status update call; Review objecting materials
DJC	25/05/20	\$350.00	0.10	\$35.00	Emailing S. Graff, K. Esaw and D. O'Leary re reverse litigation plan
KAE	25/05/20	\$535.00	7.00	\$3,745.00	Prepare for and attend cross exam; update call with BDO; call to B Blay; calls with M Jilesen; mortgage discharge for Citadel property; prepare submissions for sale motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	25/05/20	\$850.00	0.50	\$425.00	Conference call with BDO re reverse litigation plan and pre and pre-call re same
GTL	25/05/20	\$300.00	0.50	\$150.00	Atradius re Rockwell - request from BDO for additional information, research in Rockwell to determine answers and email to DO; t/c with DO;
DL	25/05/20	\$295.00	5.50	\$1,622.50	Attend cross-examination of Steven Vanroboys; prepare meeting notes; attend catch-up call; prepare solicitor's affidavit
DL	25/05/20	\$295.00	3.60	\$1,062.00	Swear solicitor's affidavit; revise materials; prepare ShareFile link;
DMO	25/05/20	\$775.00	3.00	\$2,325.00	Telephone conversation with G. Lonergan; Responding to BDO questions; Conference call with EGI team; Working on Atradius materials; Telephone conversation with BDO team; Read and review letter to counsel
MES	25/05/20	\$525.00	1.50	\$787.50	Review and consider materials for reverse litigation plan, and conference call with A&B team re: same
AJB	26/05/20	\$435.00	0.80	\$348.00	Review APA and closing agenda; Correspondence with BDO re: contracts; working capital, adjustments, and pre-closing steps; Correspondence with K2 counsel; Correspondence with K Esaw
DJC	26/05/20	\$350.00	1.40	\$490.00	Reviewing factum and eighth report of the Receiver re reverse litigation plan; Telephone call with K. Esaw, M. Spence, D. O'Leary and S. Graff re same
DJC	26/05/20	\$350.00	0.30	\$105.00	Telephone call with M. Spence re reverse litigation plan and Claims Procedure Order; Emailing M. Spence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	26/05/20	\$350.00	2.50	\$875.00	Revising factum and eighth report of the Receiver re reverse litigation plan
KAE	26/05/20	\$535.00	5.00	\$2,675.00	Call re reverse litigation plan; Prepare for sale motion; Review CIBC factum; Review motion materials; Correspondence re: mortgage discharge; Call with D. lampietrore mortgage discharge
SLG	26/05/20	\$850.00	1.20	\$1,020.00	Conference call to address issues over litigation collection process
GTL	26/05/20	\$300.00	0.80	\$240.00	Atradius - in preparation for many new letters to Atradius - set up templates for all cases;
MGM	26/05/20	\$425.00	1.10	\$467.50	Prepare e-reg discharge for 66 Citadel Crescent, Brampton for discharge of charge and deletion of court order; Discussions with conveyancer re same; Draft A&D and send to client for signature; Emails with borrower's solicitor re mechanics of discharge and uncertainty surrounding discharge document; Prepare solicitor's undertaking to discharge and circulate to borrower's counsel for approval
SRM	26/05/20	\$385.00	0.10	\$38.50	Review emails re payout and discharges of court order
DMO	26/05/20	\$775.00	1.50	\$1,162.50	Telephone call with EGI team re next steps; Correspondence with G. Lonergan and Atradius; Working on materials
MES	26/05/20	\$525.00	1.50	\$787.50	Conference call with A&B team re: reverse litigation process motion; Follow-up with K. Esaw and A. Consoli re: same; Instruct D. Collett re: revisions to materials
MES	26/05/20	\$525.00	0.30	\$157.50	Review emails re: sale approval motion
AJB	27/05/20	\$435.00	0.80	\$348.00	Correspondence with BDO; Attend Commercial List hearing

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	27/05/20	\$350.00	1.00	\$350.00	Revising factum and eighth report of the Receiver re reverse litigation plan; Emailing M. Spence re same
KAE	27/05/20	\$535.00	3.10	\$1,658.50	Coordinate, prepare for and argue sale approval motion; address BMO matters; review endorsement and circulate;
SLG	27/05/20	\$850.00	0.30	\$255.00	Review endorsement on sale process
GTL	27/05/20	\$300.00	0.50	\$150.00	Atradius - [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]
MGM	27/05/20	\$425.00	0.80	\$340.00	Telephone calls and emails with R Kad re discharge funds; Attend to registration of discharge and report to client and K Esaw
DMO	27/05/20	\$775.00	0.50	\$387.50	Email to and from G. Lonergan to BDO; Instructions
MES	27/05/20	\$525.00	0.50	\$262.50	Discussion with K. Esaw re: sale approval motion, and review emails re: outcome of same
AJB	28/05/20	\$435.00	0.10	\$43.50	Correspondence with K2 counsel
KAE	28/05/20	\$535.00	2.50	\$1,337.50	BMO accounts correspondence; correspondence re yesterday's motion; Discussion with Purchaser's counsel; Review of BMO accounts; Call with T. Van Klink re MNP sale
GTL	28/05/20	\$300.00	1.00	\$300.00	Atradius collection - cataloguing Atradius communications;
MES	28/05/20	\$525.00	1.70	\$892.50	Review and revise 8th report re: reverse litigation plan; Emails to A&B team and client re: same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	29/05/20	\$535.00	1.20	\$642.00	Correspondence re BMO accounts and other issues; feedback on realization; finalize and send out realizations
SLG	29/05/20	\$850.00	0.30	\$255.00	Email estimate of costs and realization
GTL	29/05/20	\$300.00	1.80	\$540.00	Atradius - [REDACTED] [REDACTED] [REDACTED] [REDACTED] catalogue Atradius communications; update notes;
MGM	29/05/20	\$425.00	0.10	\$42.50	Confirm flow of funds of 66 Citadel mortgage payout
DMO	29/05/20	\$775.00	2.00	\$1,550.00	Review revisions of M.S. to 8th report of Receiver; Emails with Aird and Berlis team; Receive 13 claim rejection letters; telephone conversation with G. Lonergan; emails to A. Consoli; Review status chart
MES	29/05/20	\$525.00	0.50	\$262.50	Exchange emails re: 8th report and reverse litigation process

TOTAL: 239.50 \$106,990.50

Name	Hours	Rate	Value
Aaron J. Baer (AJB)	7.00	\$435.00	\$3,045.00
Dillon J. Collett (DJC)	44.00	\$350.00	\$15,400.00
Kathryn A. Esaw (KAE)	53.60	\$535.00	\$28,676.00
Steven L. Graff (SLG)	11.60	\$850.00	\$9,860.00
Geri T. Lonergan (GTL)	25.70	\$300.00	\$7,710.00
Damian Lu (DL)	47.70	\$295.00	\$14,071.50
Jonathan W. Yantzi (JWVY)	10.60	\$325.00	\$3,445.00
Shannon R. Morris (SRM)	0.50	\$385.00	\$192.50
Dennis M. O'Leary (DMO)	22.00	\$775.00	\$17,050.00
Michael G. McDonald (MGM)	3.30	\$425.00	\$1,402.50
Miranda E. Spence (MES)	7.80	\$525.00	\$4,095.00
Carlos E. Casasola (CEC)	1.20	\$315.00	\$378.00
Shakaira L. John (SLJ)	4.50	\$370.00	\$1,665.00

OUR FEE	\$106,990.50
HST at 13%	\$13,908.77

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Wire Charges	\$67.50	
Teranet	\$65.05	
Total Agency Costs		\$132.55

Subject to HST

Photocopies - Local	\$20.75	
Deliveries/Parss	\$639.38	
Reproduction Services	\$1,550.08	
Teraview Search	\$145.00	
Service Fee Teranet	\$10.85	
Total Disbursements		\$2,366.06
HST at 13%		\$307.59

AMOUNT NOW DUE

\$123,705.47

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Grait
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 675946

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

July 13, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended June 30, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AJB	01/06/20	\$435.00	0.30	\$130.50	Correspondence with BDO; Correspondence with K2 counsel
KAE	01/06/20	\$535.00	0.70	\$374.50	Review and draft email to Chaitons re same
GTL	01/06/20	\$300.00	3.30	\$990.00	Atradius T/C with Dennis O'Leary on May 27 and discussion about the 13 denials; review and prepare chart of them and update as to which had Equifax reports; determine only and were possible buyers to push Atradius based on credit reports; report to DO; received details of payments for and update charts; update notes; additional claims letter reviews;
DMO	01/06/20	\$775.00	3.00	\$2,325.00	Emails from G. Lonergan re claims and Equifax; Prepare for and partake in lengthy call with Aird and Berlis team and BDO; Working on Statement of Claim
MES	01/06/20	\$525.00	3.10	\$1,627.50	Lengthy conference call with BDO, D. O'Leary re: Reverse Litigation Plan; Further telephone calls with D.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					O'Leary, A. Consoli, S. Graff re: same; Receive further information from A. Consoli for inclusion in draft report
AJB	02/06/20	\$435.00	2.00	\$870.00	Review correspondence from R. Grewal; Review correspondence from BDO; Review correspondence from K. Esaw and D. Lu; Correspondence: Telephone call with R. Grewal re: closing matters; Telephone call with BDO; Review correspondence from BDO; Review APA
KAE	02/06/20	\$535.00	2.00	\$1,070.00	Various client calls; Discussions and coordination re asset sale; Instructions to D. Lu re closing matters
SLG	02/06/20	\$850.00	0.50	\$425.00	Telephone call with K. Esaw; consider email to G. Feldman
GTL	02/06/20	\$300.00	5.20	\$1,560.00	Atradius - communicate with re organizing word version of credit agreement and other documents for reverse litigation; communications re
					update notes, update chart of payments received;
DMO	02/06/20	\$775.00	2.20	\$1,705.00	Numerous communications from Atradius; email with G. Lonergan; Email to Aird and Berlis team; Drafting addition to report to Court
MES	02/06/20	\$525.00	3.10	\$1,627.50	Revise eighth report re: reverse litigation plan, and exchange emails re: Atradius claim
AJB	03/06/20	\$435.00	1.80	\$783.00	Review correspondence; Review vendor lists, licences, and contracts; Correspondence with BDO re: next steps; Coordinate re: pre-closing matters; Correspondence with M, McDonald re: real property matters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	03/06/20	\$535.00	2.00	\$1,070.00	Prepare for and attend call re realization schedule; Correspondence re Dhillon computer and coordinate re same
SLG	03/06/20	\$850.00	1.20	\$1,020.00	Prepare for call with CIBC; review estimate of realization; conference call with Scarfone team and CIBC reps re analysis and review of realization analysis and litigation/collection process
GTL	03/06/20	\$300.00	1.50	\$450.00	Atradius - - detailed reconciliation of payments made by that should not have been submitted to Atradius; prepare chart for DO; email to DO;
GTL	03/06/20	\$300.00	3.60	\$1,080.00	Atradius - Collection communications re Premium and update notes, organization; revisions to S.2.4 Report to Court and email to DO;
DL	03/06/20	\$295.00	0.70	\$206.50	Draft side letter re indemnity
DMO	03/06/20	\$775.00	1.00	\$775.00	Numerous emails with Atradius and G. Lonergan on Section 2.4 of Report to Court
MES	03/06/20	\$525.00	4.20	\$2,205.00	Continue drafting eighth report re: reverse litigation plan, and exchange emails with D. O'Leary re: same
AJB	04/06/20	\$435.00	0.90	\$391.50	Correspondence with K2 and BDO; Review and update ; Correspondence with K. Esaw and D. Lu
DJC	04/06/20	\$350.00	0.50	\$175.00	Engaged with D. O'Leary and D. Lau re comparison of converted version of CCA re to be included in eighth report of the Receiver re reverse litigation plan
KAE	04/06/20	\$535.00	0.50	\$267.50	Attend to correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	04/06/20	\$300.00	3.00	\$900.00	Atradius - review website and add each of the amounts for each of the claims onto data sheet per DO request;
MGM	04/06/20	\$425.00	0.20	\$85.00	Order tax certificates for 3613 Queens Line, 1670 London Line, 2097 London Line
DMO	04/06/20	\$775.00	2.50	\$1,937.50	Report on report to Court; Emails and telephone conversation with M. Spence; G. Lonergan, D. Collett and V. Freire re attachments and documents; email to and from A. Consoli at BDO
MES	04/06/20	\$525.00	2.20	\$1,155.00	Telephone call and exchange of emails with D. O'Leary re eighth report; Review D. O'Leary revisions to eighth report; Further revise eighth report and email to clients
AJB	05/06/20	\$435.00	0.20	\$87.00	Correspondence with counsel regarding transaction and structure of sale
DJC	05/06/20	\$350.00	0.10	\$35.00	Emailing D. Lau re updated USD account form re Eagle Fleet CCA to be included in eighth report of the Receiver re reverse litigation plan
SLG	05/06/20	\$850.00	0.20	\$170.00	Address info to firms pitching on claims officer work
GTL	05/06/20	\$300.00	3.00	\$900.00	Atradius: Detailed review of documents and proofs of payment provided by _____ and email to Atradius re no connection with existing debt; updated responses to Atradius re and re-submit additional claims to Atradius, email to Atradius collections and update Check Mark;
DL	05/06/20	\$295.00	0.70	\$206.50	Draft termination letter
MGM	05/06/20	\$425.00	0.30	\$127.50	Review and forward tax certificates for Sarnia properties to A Baer

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	05/06/20	\$775.00	1.50	\$1,162.50	Numerous emails to and from Atradius and G. Lonergan; Drafting letter to counsel for Atradius re Reverse Litigation Plan; Email with Aird and Berlis and BDO team
MES	05/06/20	\$525.00	1.20	\$630.00	Telephone calls with J. Levine, S. Graff re: claims officer; Review and respond to emails re: solicitation of claims officer; Exchange emails re: Eighth Report
AJB	06/06/20	\$435.00	2.20	\$957.00	Correspondence with BDO; Correspondence with K2; Review termination letter; Attend to pre-closing documents; Correspondence with K. Esaw and D. Lu
KAE	06/06/20	\$535.00	1.00	\$535.00	Review and respond to various correspondence re closing of sale transaction
SLG	07/06/20	\$850.00	1.00	\$850.00	Review Claims Process; emails with M. Spence
MES	07/06/20	\$525.00	0.20	\$105.00	Exchange emails re: Eighth Report and Receiver's Collection Plan
AJB	08/06/20	\$435.00	0.20	\$87.00	Review correspondence; Correspondence with BDO
DJC	08/06/20	\$350.00	1.30	\$455.00	Telephone call with M. Spence re appendices to eighth report of the Receiver re reverse litigation plan; Reviewing same; Emailing M. Spence K. Esaw, D. O'Leary and S. Graff re same
DJC	08/06/20	\$350.00	0.40	\$140.00	Reviewing converted CCA and comparison to original re reverse litigation plan and eighth report of Receiver re same; Reviewing standard covering letter to Atradius re same; Emailing D. O'Leary re same
KAE	08/06/20	\$535.00	3.00	\$1,605.00	Provide comments on 8th report; Follow up with counsel re Eagle bank accounts; Consider bankruptcy of 908 and correspondence re same; Call with Lencznerners re

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					litigation; Coordination on pre- and post-closing sale matters;
SLG	08/06/20	\$850.00	1.20	\$1,020.00	Review Claims process; discuss options and structure and ancillary docs, coming changes and approach
DL	08/06/20	\$295.00	2.20	\$649.00	Review and revise converted copy of CCA; revise termination letter
DMO	08/06/20	\$775.00	2.70	\$2,092.50	Lengthy telephone call with Aird and Berlis and BDO teams regarding Report; Revisions to same; Email to and from G. Lonergan and Atradius
MES	08/06/20	\$525.00	2.50	\$1,312.50	Lengthy telephone call with BDO, S. Graff, D. O'Leary re: reverse claims process, and exchange further emails with D. O'Leary, D. Collett re: same; Further telephone call with D. Collett
JWVY	08/06/20	\$325.00	0.60	\$195.00	Telephone call with K. Esaw; Telephone call with CIBC counsel and K. Esaw
AJB	09/06/20	\$435.00	1.40	\$609.00	Review correspondence; Correspondence with BDO; Correspondence with K2 counsel; Review and update closing agenda; Correspondence with K. Esaw; Attend to pre-closing matters
DJC	09/06/20	\$350.00	1.50	\$525.00	Preparing appendices to eighth report of the Receiver re reverse litigation plan; Engaged with M. Spence and D. O'Leary re same
KAE	09/06/20	\$535.00	0.20	\$107.00	Correspondence re Pilot motion;
DMO	09/06/20	\$775.00	0.50	\$387.50	Emails to and from D. Collett and M. Spence; Instructions
MES	09/06/20	\$525.00	0.30	\$157.50	Review emails with K. Esaw and L. Williams; re: Pilot issue; Emails with K. Esaw and M. Jilesen re:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	09/06/20	\$525.00	0.50	\$262.50	Exchange emails with D. Collett and D. O'Leary re: documents required for reverse litigation plan
AJB	10/06/20	\$435.00	5.00	\$2,175.00	Correspondence; Prepare, review and update closing documents; Correspondence with M. McDonald; Attend to pre-closing matters; Correspondence and telephone call with K. Esaw
DJC	10/06/20	\$350.00	4.10	\$1,435.00	Preparing Notice of Dispute; Instruction Letter, Notice to Subject Customers and Settlement Offer re reverse litigation plan; Organizing appendices to eighth report of the Receiver re same
KAE	10/06/20	\$535.00	2.00	\$1,070.00	Attend to sale matters
SLG	10/06/20	\$850.00	0.40	\$340.00	Telephone call with M. Spence re submissions on collection process
DL	10/06/20	\$295.00	0.50	\$147.50	Revise and finalize letter to Parkland
MGM	10/06/20	\$425.00	0.30	\$127.50	Follow up re property taxes owing on Tilbury property; Review and revise solicitor undertakings to pay taxes; Emails with A Baer
DMO	10/06/20	\$775.00	0.80	\$620.00	working on materials for Court filing; Emails with Atradius and G. Lonergan
MES	10/06/20	\$525.00	0.50	\$262.50	Exchange emails with prospective claims officer re: process; Exchange emails with A. Consoli re: Eighth Report; Discussion with S. Graff
AJB	11/06/20	\$435.00	1.80	\$783.00	Correspondence; Update closing documents; Attend to pre-closing matters
DJC	11/06/20	\$350.00	1.00	\$350.00	Revising Notice of Dispute; Instruction Letter, Notice to Subject Customers and Settlement Offer re reverse litigation plan; Emailing M. Spence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KAE	11/06/20	\$535.00	0.50	\$267.50	Prepare for and attend at court, Report to client, Correspondence re construction lien matters
SLG	11/06/20	\$850.00	0.20	\$170.00	Emails re collection process to counsel
MGM	11/06/20	\$425.00	1.00	\$425.00	Follow up re tax certificate searches; Draft solicitor undertakings to pay outstanding amounts from proceeds; Prepare e-reg documents for vesting court for Sarnia and Tilbury properties
MES	11/06/20	\$525.00	1.30	\$682.50	Telephone call with A. Consoli re: Eighth Report; Revise Eighth Report and email to BDO re: same
IBV	11/06/20	\$200.00	0.20	\$40.00	Obtained the profile report for 2758226 Ontario Inc.
AJB	12/06/20	\$435.00	2.80	\$1,218.00	Correspondence; Attend to pre-closing matters; Update closing documents
KAE	12/06/20	\$535.00	0.70	\$374.50	Attend to correspondence; Review re sale closing docs; Discussion with J Yantzi re mortgage enforcement; Correspondence re construction lien
GTL	12/06/20	\$300.00	1.60	\$480.00	Atradius - email to CB re United Highways claims to pay and prepare chart demonstrating inconsistency; email from DO with letter with figures to be inserted; email response to DO;
MGM	12/06/20	\$425.00	0.50	\$212.50	Review additional revisions to solicitor undertakings; Electronically sign undertakings; Finalize e-reg documents for vesting order and message to purchaser's counsel for completion of LTT affidavits
DMO	12/06/20	\$775.00	1.50	\$1,162.50	Read and review letter to counsel; email to and from G. Lonergan and Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	12/06/20	\$525.00	0.60	\$315.00	Exchange emails with BDO and candidates for reverse claims process Claims Officer role re: pitches
JWVY	12/06/20	\$325.00	0.80	\$260.00	Telephone call with K. Esaw re active issues; Email to client re ; Prepare receiver's certificate and email to client re same
AJB	13/06/20	\$435.00	0.30	\$130.50	Correspondence; Attend to pre-closing matters
MES	13/06/20	\$525.00	0.20	\$105.00	Exchange emails re: claims officer solicitation process
AJB	14/06/20	\$435.00	0.60	\$261.00	Correspondence; Attend to pre-closing matters
MES	14/06/20	\$525.00	0.30	\$157.50	Exchange further emails re: claims officer solicitation process
AJB	15/06/20	\$435.00	5.00	\$2,175.00	Correspondence and telephone calls; Review and update closing documents; Attend to pre-closing matters
AG	15/06/20	\$695.00	0.30	\$208.50	Conference calls with A. Baer regarding HST matters and suggested next steps
SLG	15/06/20	\$850.00	1.30	\$1,105.00	Telephone call with E. Lamek and BDO as well as follow up with M. Spence on claim officer consideration process
GTL	15/06/20	\$300.00	2.00	\$600.00	Atradius; communications with Atradius re and update notes and chart;
MGM	15/06/20	\$425.00	0.70	\$297.50	Provide instruction to K Amos re updating realty tax receivables and preparing updated figures for statement of adjustments in preparation for closing; Review and forward same to A Baer; Review draft Transfers and confirm to A Baer outstanding items

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	15/06/20	\$525.00	1.60	\$840.00	Prepare for call with proposed claims officer, and participate in call with E. Lamek, S. Graff, C. Mazur; Discussions with S. Graff re: strategy; Further exchange of emails with proposed claims officer
JWVY	15/06/20	\$325.00	0.20	\$65.00	Engage with executed receiver's certificate; Email to K. Esaw re asset purchase agreement
AJB	16/06/20	\$435.00	4.80	\$2,088.00	Telephone call with BDO; Telephone call with K2 counsel; Correspondence; Attend to pre-closing matters; Correspondence with M. McDonald re: real property matters; Prepare record book
KAE	16/06/20	\$535.00	0.50	\$267.50	Discussion with A. Baer re closing
SLG	16/06/20	\$850.00	0.70	\$595.00	Telephone call with McMillans and J. Levine re issues in claims process
SLG	16/06/20	\$850.00	0.30	\$255.00	Address status of transaction and extension fee
ERL	16/06/20	\$315.00	0.40	\$126.00	Emails from J. Yantzi, M. McDonald and K. Esaw regarding notice of sale documents; Review same; Telephone call with M. McDonald regarding searches require on service of notice of sale and spouses to be served; Emails to and from J. Yantzi regarding same
GTL	16/06/20	\$300.00	0.50	\$150.00	Atradius - receive bank statements from buyer and determining call ;
MGM	16/06/20	\$425.00	0.30	\$127.50	Update draft Vesting Order registrations for Tilbury and Sarnia properties to include purchase prices; Provide instruction to K Amos for final verbal update from municipalities on tax payments for Tilbury and Sarnia properties

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MGM	16/06/20	\$425.00	0.30	\$127.50	Review and comment on form of notice of sale; Discussions with E Lal re same
MES	16/06/20	\$525.00	0.80	\$420.00	Prepare for and participate in call with J. Levine re: claims officer process; Review emails re: sale process
JWVY	16/06/20	\$325.00	1.20	\$390.00	Draft notice of sale under mortgage and letter to mortgagors
AJB	17/06/20	\$435.00	2.00	\$870.00	Correspondence and telephone calls; Attend to closing matters; Update record book; Attend to post-closing matters
MGM	17/06/20	\$425.00	0.20	\$85.00	Pull updated title subsearch and writ search for and report to J Yantzi
MGM	17/06/20	\$425.00	2.10	\$892.50	Attend to closing matters for gas station properties; Review and comment on completed LTT affidavits completed by purchaser's counsel; Emails with A Baer re flow of funds and other deliverables; Attend to registration; Emails and telephone calls with Purchaser's counsel re payment of LTT, requesting wire re same, and potential for land registry office to bounce registrations due to target nominees not being specifically named in vesting order
DMO	17/06/20	\$775.00	1.20	\$930.00	Email to A. Consoli responding to questions re Atradius policy; Emails with G. Lonergan and Atradius; Amending letter
MES	17/06/20	\$525.00	0.20	\$105.00	Exchange emails with proposed claims officer
JWVY	17/06/20	\$325.00	0.40	\$130.00	Email to K. Esaw; Attend to issuance of Notice of Sale Under Mortgage
AJB	18/06/20	\$435.00	0.30	\$130.50	Correspondence; Attend to post-closing matters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	18/06/20	\$300.00	1.00	\$300.00	Atradius - issues re unable to locate; email to re non-proof documents; update notes;
MGM	18/06/20	\$425.00	0.70	\$297.50	Attend to post-closing matters for Sarnia and Tillbury properties; Coordinate payment of property taxes and obtaining land transfer tax from purchaser's counsel
DMO	18/06/20	\$775.00	0.30	\$232.50	Emails sent and received re Atradius and claims officer
MES	18/06/20	\$525.00	1.00	\$525.00	Call with potential claims officer re: reverse claims process; Receive emails from potential claims officers; Exchange further emails and telephone call with BDO re: finalizing materials for reverse claims process
JWVY	18/06/20	\$325.00	0.20	\$65.00	Email to S. Graff and K. Esaw
AJB	19/06/20	\$435.00	0.30	\$130.50	Correspondence; Attend to post-closing matters
MGM	19/06/20	\$425.00	0.60	\$255.00	Emails with K Esaw and J Yantzi re ; Emails with A Assuras , and provide comments on draft Order for limited lifting of stay of proceedings
MES	21/06/20	\$525.00	0.50	\$262.50	Exchange emails with S. Graff, K. Esaw re: finalizing materials for reverse claims process
AJB	22/06/20	\$435.00	0.30	\$130.50	Correspondence; Attend to post-closing matters
KAE	22/06/20	\$535.00	0.40	\$214.00	Instruct S. John re bankruptcy application
SLG	22/06/20	\$850.00	0.40	\$340.00	Discussion with M. Spence re approach on claims process and review of proposals from counsel; consider timing
DMO	22/06/20	\$775.00	3.20	\$2,480.00	Email to and from K. Esaw and external counsel; Response;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Working on Statement of Claim for Atradius; Amended Statement of Claim vs Atradius
MES	22/06/20	\$525.00	0.70	\$367.50	Exchange emails with D. O'Leary re: finalizing materials for reverse claims process; Discussion with S. Graff re: strategy for claims officer; Telephone call with C. Mazur re: claims officer selection
AJB	23/06/20	\$435.00	0.40	\$174.00	Correspondence; Attend to post-closing matters; Finalize record book
KAE	23/06/20	\$535.00	0.40	\$214.00	Correspondence re Pilot motion; correspondence re bankruptcy
SLG	23/06/20	\$850.00	0.20	\$170.00	Telephone call with C. Mazur re litigation process
SLJ	23/06/20	\$370.00	1.00	\$370.00	Call with K. Esaw re bankruptcy application; Review file re same
MGM	23/06/20	\$425.00	0.30	\$127.50	Further inquiries re limitation on registering construction liens on interim receiver properties; Emails with K Esaw re same
DMO	23/06/20	\$775.00	1.00	\$775.00	Read and review Amended Statement of Claim; Instructions; Forwarding same to Aird and Berlis team and BDO
MES	23/06/20	\$525.00	0.80	\$420.00	Revise Eighth Report re: reverse claims process; Receive voicemail from potential claims officer
SLG	24/06/20	\$850.00	0.20	\$170.00	Emails re bankruptcy of 908 and motion for order to assign rights
SLG	24/06/20	\$850.00	0.40	\$340.00	Telephone call with
SLJ	24/06/20	\$370.00	2.00	\$740.00	Draft motion materials; Various emails re same
GTL	24/06/20	\$300.00	0.40	\$120.00	Assistance re Amended Statement of Claim re Atradius figures for DO;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	24/06/20	\$300.00	1.50	\$450.00	Atradius - Letters from Atradius re payments from and to review and determine numbers are incorrect and to email to ; Email to ; update payment chart and email re current status to DO; update chart and notes;
GTL	24/06/20	\$300.00	0.80	\$240.00	Atradius Denial Letters - Per DO request, review Equifax Reports for the group of buyers to whom LS of Equifax had addressed standard request letters; prepare chart to determine which of those buyers had the best Equifax report and email to DO;
SRM	24/06/20	\$385.00	0.10	\$38.50	Email from and to K. Esaw re profile
DMO	24/06/20	\$775.00	1.20	\$930.00	Numerous emails from Atradius; Working on Amended Statement of Claim v. Atradius; Emails to Aird and Berlis team and BDO team
MES	24/06/20	\$525.00	0.60	\$315.00	Exchange emails re: reverse claims process and Atradius claim, and address information missing for same
MES	24/06/20	\$525.00	0.50	\$262.50	Review Claims Officer proposals and email to C. Mazur re: same
SLJ	25/06/20	\$370.00	3.00	\$1,110.00	Draft motion materials and report re 908 bankruptcy
GTL	25/06/20	\$300.00	1.50	\$450.00	Atradius Payments: Email from AC and DO to segregate buyers who had paid their claims and review of letters from Atradius and Atradius website; report;
JEM	25/06/20	\$240.00	0.90	\$216.00	Order profile and prepare chart outlining addresses
DMO	25/06/20	\$775.00	0.30	\$232.50	Emails to and from BDO; email to and from G. Lonergan

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	25/06/20	\$525.00	0.70	\$367.50	Telephone call with C. Mazur re: review of Claims Officer submissions, and email to E. Lamek re: same
MES	25/06/20	\$525.00	2.40	\$1,260.00	Exchange emails with A. Consoli re: schedules for inclusion in Eighth Report; Discussion with S. Graff re: strategy; Further revise Eighth Report
SLG	26/06/20	\$850.00	0.80	\$680.00	Telephone call with M. Spence and C. Mazur and A. Consoli re structure of process and accounting issues
SLJ	26/06/20	\$370.00	4.00	\$1,480.00	Draft motion materials and receiver's eighth report
GTL	26/06/20	\$300.00	1.50	\$450.00	Atradius - organization of all of the emails re requests for rebate; emails with DO re issues surrounding understanding Atradius website for monies recovered; organize letters pre-denial for future use; email to problems;
DMO	26/06/20	\$775.00	1.50	\$1,162.50	Emails from Atradius; email to and from G. Lonergan; Reviewing current edition of 8th report
MES	26/06/20	\$525.00	0.80	\$420.00	Review, revise and comment on Amended Statement of Claim against Atradius; Exchange emails with D. O'Leary re: same
MES	26/06/20	\$525.00	2.30	\$1,207.50	Lengthy call with BDO and S. Graff re: schedules for Eighth Report and revisions to Eighth Report re: reverse claims process; Revise Eighth Report; Email to CIBC counsel requesting comments on Eighth report; Review and consider draft order and illustrative plan; Email to court requesting dates
JWVY	26/06/20	\$325.00	0.20	\$65.00	Email to client re correspondence from counsel to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	28/06/20	\$525.00	1.50	\$787.50	Review and consider factum for reverse claims process; Draft order for reverse claims process
AJB	29/06/20	\$435.00	0.20	\$87.00	Correspondence re: post-closing matters
JEM	29/06/20	\$240.00	0.10	\$24.00	Review business name and update address chart
DMO	29/06/20	\$775.00	0.30	\$232.50	Emails sent and received
MES	29/06/20	\$525.00	0.70	\$367.50	Consider form of order for Receiver's Collection Plan, consider issues to be addressed in factum and exchange emails with student re: same
AJB	30/06/20	\$435.00	0.20	\$87.00	Correspondence re: post-closing matters; Review record book
KAE	30/06/20	\$535.00	1.20	\$642.00	Draft, revise and deliver various correspondence to respondents and others re post-closing and other outstanding issues
SLG	30/06/20	\$850.00	0.50	\$425.00	Review order; telephone call with M. Spence
SH	30/06/20	\$295.00	10.90	\$3,215.50	Legal research for Receiver's claim process
SLJ	30/06/20	\$370.00	0.40	\$148.00	Revise motion materials report re 908 bankruptcy; Emails re same
GTL	30/06/20	\$300.00	1.00	\$300.00	Atradius - email from - create chart of what is owing and co-relate to what they say they paid and cannot reconcile the two - email to CB with chart to send to buyer to verify; update notes;
DMO	30/06/20	\$775.00	1.50	\$1,162.50	Email from M. Spence; Review Amended Statement of Claim (Atradius); Responding to email; Review Receiver's Claim, Court Order
MES	30/06/20	\$525.00	3.20	\$1,680.00	Discussion with S. Graff re: reverse claims process; Exchange emails with D. Iampietro and D. O'Leary re:

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					questions arising from reverse claims process; Email to court re: same; Draft order for reverse claims process and emails with S. Graff re: same; Instruct S. Hans re: research for reverse claims process
JWVY	30/06/20	\$325.00	0.60	\$195.00	Emails to client re ; Confer with K. Esaw; Email to counsel re
TOTAL:			<u>201.70</u>	<u>\$97,039.50</u>	

Name	Hours	Rate	Value
Aaron J. Baer (AJB)	33.00	\$435.00	\$14,355.00
Kathryn A. Esaw (KAE)	15.10	\$535.00	\$8,078.50
Geri T. Lonergan (GTL)	31.40	\$300.00	\$9,420.00
Dennis M. O'Leary (DMO)	26.20	\$775.00	\$20,305.00
Miranda E. Spence (MES)	38.50	\$525.00	\$20,212.50
Steven L. Graff (SLG)	9.50	\$850.00	\$8,075.00
Damian Lu (DL)	4.10	\$295.00	\$1,209.50
Dillon J. Collett (DJC)	8.90	\$350.00	\$3,115.00
Michael G. McDonald (MGM)	7.50	\$425.00	\$3,187.50
Jonathan W. Yantzi (JWVY)	4.20	\$325.00	\$1,365.00
Ivone B. Vieira (IBV)	0.20	\$200.00	\$40.00
Angelo Gentile (AG)	0.30	\$695.00	\$208.50
Eveleen R. Lal (ERL)	0.40	\$315.00	\$126.00
Shakaira L. John (SLJ)	10.40	\$370.00	\$3,848.00
Shannon R. Morris (SRM)	0.10	\$385.00	\$38.50
Jenaya E. McLean (JEM)	1.00	\$240.00	\$240.00
Samantha Hans (SH)	10.90	\$295.00	\$3,215.50

OUR FEE	\$97,039.50
HST at 13%	\$12,615.14

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Wire Charges	\$85.00
Due Diligence-Gov Fee	\$48.00

Total Agency Costs	\$133.00
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Subject to HST

Tax Certificate	\$210.00	
Deliveries/Parss	\$109.99	
Photocopies - Local	\$11.00	
Teraview Search	\$164.70	
Due Diligence	\$42.80	
Postage	\$53.20	
Service Fee Teranet	\$32.55	
Total Disbursements		\$624.24
HST at 13%		\$81.15

AMOUNT NOW DUE

\$110,493.03

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

40725322.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 678578

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

August 26, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended July 31, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	01/07/20	\$850.00	0.30	\$255.00	Telephone call with M. Spence re issues and claims process and timing of motion
MES	01/07/20	\$525.00	0.40	\$210.00	Review research for factum for reverse claims process
AJB	02/07/20	\$435.00	0.20	\$87.00	Correspondence re: post-closing matters
DJC	02/07/20	\$350.00	0.10	\$35.00	Engaged with M. Spence re reverse litigation plan and Eagle Fleet Services credit agreements
KAE	02/07/20	\$535.00	0.40	\$214.00	Call with A Consoli re post-closing matters; correspondence re bankruptcy
SLJ	02/07/20	\$370.00	2.00	\$740.00	Revise motion materials and report: Various emails re same
JEM	02/07/20	\$240.00	0.10	\$24.00	Order business names report
DMO	02/07/20	\$775.00	1.20	\$930.00	Letter from Atradius; Review Policy; Email to BDO and team
MES	02/07/20	\$525.00	4.20	\$2,205.00	Exchange emails with BDO and A&B re: next steps in reverse litigation plan; Revise draft form of

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Receiver's Claim and discuss with K. Esaw, D. Collett; Telephone call with A. Consoli re: reverse litigation plan and exchange emails re: same
SLJ	03/07/20	\$370.00	3.00	\$1,110.00	Revise motion materials and report; Call with K. Esaw re same; Instruct A. Katz re same
JEM	03/07/20	\$240.00	0.10	\$24.00	Review and report on business names search
DMO	03/07/20	\$775.00	1.00	\$775.00	Emails to and from BDO and Aird and Berlis teams; Working on Statement of Claim and letter to Atradius
MES	03/07/20	\$525.00	0.50	\$262.50	Exchange emails with court re scheduling date, and exchange emails with BDO and CIBC re: same
KAE	06/07/20	\$535.00	1.70	\$909.50	Prepare for and participate in update call; correspondence with counsel to BMO; review correspondence re upcoming motions
SLG	06/07/20	\$850.00	1.30	\$1,105.00	Catch up call to discuss all outstanding issues and timing including claims process, sale of lands, recover on mortgage, possible global settlement, Atradius process and claims, bankruptcy, motion proceedings, fees and report to CIBC
GTL	06/07/20	\$300.00	1.40	\$420.00	Atradius - follow up with Atradius ; questions from DO as to number of denials and to email re whether not accepting liability was the same thing; update notes;
DMO	06/07/20	\$775.00	1.80	\$1,395.00	emails sent and received with BDO and Aird and Berlis teams; emails from Atradius; Read and Review Amended Statement of Claim and letter to counsel; Partake in conference call

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	06/07/20	\$525.00	0.40	\$210.00	Exchange emails with CIBC counsel, Dhillon counsel, court office re: scheduling motion for Receiver's Claim Process
MES	06/07/20	\$525.00	1.30	\$682.50	Participate in conference call with BDO re: outstanding issues; Address Claims Officer selection and Eighth Report
KAE	07/07/20	\$535.00	0.70	\$374.50	Instructions to A Katz; review materials and status update; correspondence with BMO
SLG	07/07/20	\$850.00	0.30	\$255.00	Emails with M. Spence and telephone call with M. Spence re reverse litigation and claims officer
AK	07/07/20	\$295.00	0.50	\$147.50	Receive instruction from Kathryn Esaw re Eighth court report and associated tasks
AK	07/07/20	\$295.00	0.30	\$88.50	[A105] Communicate/In Firm with Jonathan Yantzi and Dennis O'Leary re updates to the Eighth Court Report
AK	07/07/20	\$295.00	2.30	\$678.50	[A103] Draft/Revise updates to Eighth Court Report and Notice of Motion
DMO	07/07/20	\$775.00	1.30	\$1,007.50	Further communications to and from Atradius; Internal discussion re Amended Statement of Claim and letter to counsel; Instructions to G. Lonergan
MES	07/07/20	\$525.00	0.80	\$420.00	Exchange emails with court and parties re: scheduling reverse claims process hearing; Exchange emails re: selection of Claims Officer
MES	07/07/20	\$525.00	0.40	\$210.00	Strategize re: claim against Atradius
JWVY	07/07/20	\$325.00	1.40	\$455.00	Discussion with A. Katz; Confer with K. Esaw; Review and revise draft receiver's report
KAE	08/07/20	\$535.00	1.00	\$535.00	Prepare for and house call with G Feldman; Correspondence to counsel to CIBC re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	08/07/20	\$850.00	1.20	\$1,020.00	Telephone call with E. Lamek re claims officer mandate; review proposals; emails with C. Mazur; telephone call with M. Spence
MES	08/07/20	\$525.00	0.50	\$262.50	Discussion with S. Graff re: claims officer selection, and exchange emails re: same
MES	08/07/20	\$525.00	0.30	\$157.50	Review emails re: pending motion in Court of Appeal, document discovery issues
SLG	09/07/20	\$850.00	0.10	\$85.00	Consider motion of Gardiner Roberts; emails re same
SLG	09/07/20	\$850.00	0.50	\$425.00	Lengthy telephone calls with C. Mazur and M. Spence re claims officer and next steps;
SLG	09/07/20	\$850.00	0.20	\$170.00	Address repayment of mortgages
DMO	09/07/20	\$775.00	1.50	\$1,162.50	Amending Statement of Claim v. Atradius and Letter to counsel; Emails to G. Lonergan; Instructions
MES	09/07/20	\$525.00	0.50	\$262.50	Exchange of emails and telephone call re: selection of reverse claims officer, Atradius matters
MES	09/07/20	\$525.00	0.20	\$105.00	Review emails re: withdrawal of appeal of sale approval re: MNP receivership
JWVY	09/07/20	\$325.00	0.10	\$32.50	Confer with K. Esaw re mortgage in favour of 908
MES	12/07/20	\$525.00	0.10	\$52.50	Email to A. Consoli re: eighth report
GTL	13/07/20	\$300.00	5.50	\$1,650.00	Atradius - Communicating with Atradius and BDO re claims of proof of payment and emails of explanation;
					; update notes;
DMO	13/07/20	\$775.00	1.00	\$775.00	Email from K. Esaw; Response; Review 8th report to Court updated and amend; Email

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	13/07/20	\$525.00	0.50	\$262.50	Exchange emails with D. O'Leary re: process for reverse claims process, and exchange emails with A. Consoli re: documents required to finalize Eighth Report
JWVY	13/07/20	\$325.00	0.10	\$32.50	Email to client
AJB	14/07/20	\$435.00	0.30	\$130.50	Review correspondence; Review APA; Correspondence with A. Consoli re: post-closing inventory adjustment
SLG	14/07/20	\$850.00	0.50	\$425.00	Various email re litigation/collection process
DMO	14/07/20	\$775.00	1.00	\$775.00	Internal communications; Review correspondence to and from Atradius; Email to and from A. Consoli at BDO; Review file; Correspondence
MES	14/07/20	\$525.00	0.90	\$472.50	Exchange emails with A. Consoli re: issues arising from reverse litigation process; Draft email to D. lampietro re: claims officer selection, exchange emails with C. Mazur and issue email
MES	14/07/20	\$525.00	0.30	\$157.50	Review emails re: access to Epiq database
JWVY	14/07/20	\$325.00	0.30	\$97.50	Review and revise communication to client
AJB	15/07/20	\$435.00	0.20	\$87.00	Correspondence re: working capital matters
SLG	15/07/20	\$850.00	0.30	\$255.00	Telephone call with C. Mazur and M. Spence re choice of claims officer
GTL	15/07/20	\$300.00	0.70	\$210.00	Atradius: Prepare for by reading documents and Amended Statement of Claim and T/C with Dennis O'Leary; email to Stephanie at BDO re copy of Debt Collection Agreement signed by BDO;
DMO	15/07/20	\$775.00	1.30	\$1,007.50	Numerous emails internally and with BDO team; Working on materials for filing with Court and Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	15/07/20	\$525.00	3.20	\$1,680.00	Revise Eighth Report and compile and revise all appendices, exchange emails and telephone calls with A. Consoli re: appendices for report and process arising from same
JWVY	15/07/20	\$325.00	0.40	\$130.00	Confer with S. Graff re mortgage enforcement; Draft email to client re mortgage enforcement
AJB	16/07/20	\$435.00	0.10	\$43.50	Review correspondence re: post-closing adjustments
PFB	16/07/20	\$295.00	0.10	\$29.50	Receive instruction from M Spence about redacting customer information from appendices.
PFB	16/07/20	\$295.00	0.30	\$88.50	Revise appendices by redacting customer information for M Spence.
DJC	16/07/20	\$350.00	1.20	\$420.00	Revising Amended Statement of Claim re Atradius; Emailing M. Spence re same
DMO	16/07/20	\$775.00	2.50	\$1,937.50	Updating letter to Atradius' counsel to reflect comments from BDO and G. Lonergan; Revise Amended Statement of Claim; Correspondence with Atradius; Review Debt Collection Agreement; Email
MES	16/07/20	\$525.00	2.00	\$1,050.00	Address Receiver's Claim process including calls and exchanges of emails with A. Consoli re: schedules and forms to claimants, calls with S. Graff and C. Mazur re: strategy and selection of Claims Officer
MES	16/07/20	\$525.00	1.30	\$682.50	Revise Atradius Amended Statement of Claim and comments on letter to counsel for Atradius
DJC	17/07/20	\$350.00	0.80	\$280.00	Reviewing letter to M. Citak re Amended Statement of Claim re Atradius and Receiver's claims process; Reviewing Eighth Report of the Receiver re same; Revising letter re same; Engaged with M. Spence and D. O'Leary re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	17/07/20	\$775.00	3.30	\$2,557.50	Working on Amended Statement of Claim; Letter to counsel; Emails to and from Aird and Berlis team and BDO
MES	17/07/20	\$525.00	0.80	\$420.00	Exchange emails with D. O'Leary, D. Collett re: Amended Statement of Claim against Atradius and letter to counsel, review revisions to same
MES	17/07/20	\$525.00	0.20	\$105.00	Exchange emails with A. Consoli re: appendices to Eight Report
JWVY	17/07/20	\$325.00	0.30	\$97.50	Review correspondence from counsel to mortgagors and confer with K. Esaw
DJC	19/07/20	\$350.00	0.10	\$35.00	Engaged with M. Spence re factum re Eighth Report of Receiver re claims process
MES	19/07/20	\$525.00	2.90	\$1,522.50	Revise Eighth Report, compile appendices, and emails to BDO, Scarfone, Lenczner re: same; Revise factum for reverse claims process
PFB	20/07/20	\$295.00	2.10	\$619.50	Prepare and compile appendices for motion record.
PFB	20/07/20	\$295.00	0.30	\$88.50	Prepare brief of authorities cover page and back page.
DJC	20/07/20	\$350.00	0.90	\$315.00	Engaged with M. Spence re Eighth Report of the Receiver, factum and Brief of Authorities re claims process; Engaged with P. Biswas and S. Hans re preparation of same
GTL	20/07/20	\$300.00	3.00	\$900.00	Atradius - Review
					ort; Ekam Carriers; Shergill, answer emails to Atradius; update notes;
DMO	20/07/20	\$775.00	1.80	\$1,395.00	Emails to and from M. Spence; Review process order; Read and Review letter and Amended Statement of Claim v. Atradius; Correspondence with same; Emails

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					to A & B team; Forwarding Amended Claim and letter to counsel; Instructions
MES	20/07/20	\$525.00	3.10	\$1,627.50	Exchange emails with BDO re: Eighth Report; Arrange for finalizing appendices for record; Draft factum for reverse claims process; Exchange emails with counsel to CIBC re: same
MES	20/07/20	\$525.00	0.80	\$420.00	Review and respond to emails re: Laurentian motion for approval, review and consider motion record
JWVY	20/07/20	\$325.00	3.10	\$1,007.50	Consider correspondence from mortgagors' counsel; Draft letter to mortgagors' counsel; Email to S. Graff, M. Spence and K. Esaw re draft letter to mortgagors' counsel; Review motion record of KSV re sale approval and email to S. Graff, M. Spence and K. Esaw re same; Email to client re motion record of KSV; Emails to counsel to KSV
DJC	21/07/20	\$350.00	0.10	\$35.00	Emailing M. Spence re Order permitting filing of amended claim
DMO	21/07/20	\$775.00	0.40	\$310.00	Numerous emails sent and received
MES	21/07/20	\$525.00	3.20	\$1,680.00	Telephone call with C. Mazur, A. Consoli re: finalizing Eighth Report; Finalize Eighth Report for execution; Revise form of order and exchange emails with Claims Officer re: same; Draft notice of motion and circulate
MES	21/07/20	\$525.00	0.50	\$262.50	Exchange emails re: sale of property subject to KSV receivership
JWVY	21/07/20	\$325.00	0.70	\$227.50	Email to counsel to KSV; Discussion with S. Graff re response to mortgagors' counsel; Revise draft letter to mortgagors' counsel; Email to client
SLG	22/07/20	\$850.00	1.50	\$1,275.00	Review and comment on Artic Fox letter; discussion with J. Yantzi; telephone call with M. Spence re reverse litigation process and draft

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					order; emails with K. Esaw and S. John re bankruptcy of 908 et al
GTL	22/07/20	\$300.00	0.50	\$150.00	Atradius - Email with SG re update notes;
DMO	22/07/20	\$775.00	1.00	\$775.00	Emails with Aird and Berlis and BDO teams; Emails from Atradius; Review Notice of Motion
MES	22/07/20	\$525.00	2.30	\$1,207.50	Revise order for reverse claims process, and exchange emails with proposed Claims Officer and BDO re: same; Finalize Motion Record and arrange for service of same
MES	22/07/20	\$525.00	0.60	\$315.00	Review emails re: Laurentian sale approval motion, Arctic Fox issue
JWVY	22/07/20	\$325.00	0.60	\$195.00	Review KSV agreement of purchase and sale; Confer with M. Spence; Email to client; Email to counsel to KSV; Email to clients
SLG	23/07/20	\$850.00	0.30	\$255.00	Review issue re purchase price allocation and mortgage enforcement
SLJ	23/07/20	\$370.00	0.30	\$111.00	Telephone call with S. Graff re status of file
GTL	23/07/20	\$300.00	3.50	\$1,050.00	Atradius: Research into producing report re daily status of collections; organize and prepare and edit excel spreadsheet
					; prepare contact info for DO; update notes;
DMO	23/07/20	\$775.00	2.00	\$1,550.00	Email from Atradius to BDO; Review Motion Record as filed; Letter to counsel for Atradius; Emails with G. Lonergan re payment table
MES	23/07/20	\$525.00	3.00	\$1,575.00	Continue legal research and revisions to factum for reverse claims process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	23/07/20	\$525.00	0.40	\$210.00	Review emails re: response to Arctic Fox counsel; Laurentian sale process motion
JWVY	23/07/20	\$325.00	0.40	\$130.00	Email to S. Graff; Revise letter to mortgagors; Telephone call from creditor's counsel; Email to creditor's counsel
SLG	24/07/20	\$850.00	0.40	\$340.00	Conference call with A. Consoli, S. John and C. Mazur re bankruptcy and allocation of purchase price
SLG	24/07/20	\$850.00	0.20	\$170.00	Telephone call with M. Spence re service
SLJ	24/07/20	\$370.00	1.00	\$370.00	Telephone call with client team re bankruptcy motion
DMO	24/07/20	\$775.00	0.70	\$542.50	Internal emails
MES	24/07/20	\$525.00	0.70	\$367.50	Exchange of emails re: Laurentian sale approval and allocation issue; Review emails and telephone call with J. Yantzi re: response to counsel for Thrower re: lifting stay
MES	24/07/20	\$525.00	3.80	\$1,995.00	Continue legal research and drafting factum for reverse claims process; Instruct students re: legal research and factum and brief of authorities
JWVY	24/07/20	\$325.00	0.80	\$260.00	Review and revised proposed sent for limited lifting of stay and confer with M. Spence; Emails to plaintiff's counsel
PFB	25/07/20	\$295.00	2.50	\$737.50	Revise Factum to ensure consistency with footnotes, references, appendices and brief of authorities.
DJC	25/07/20	\$350.00	0.10	\$35.00	Emailing P. Biswas re factum re Eight Report of the Receiver re claims process
PFB	26/07/20	\$295.00	0.40	\$118.00	Revise Factum to ensure consistency with footnotes and brief of authorities.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PFB	26/07/20	\$295.00	1.70	\$501.50	Prepare Brief of Authorities for M Spence.
SH	26/07/20	\$295.00	1.50	\$442.50	Prepare the brief of authorities
MES	26/07/20	\$525.00	2.00	\$1,050.00	Instruct students re: factum for reverse claims process; Continue revising factum for reverse claims process motion
MES	26/07/20	\$525.00	0.20	\$105.00	Review emails from A. Consoli re: Atradius issues
PFB	27/07/20	\$295.00	1.70	\$501.50	Update factum and Brief of Authorities to reflect changes made to factum.
DJC	27/07/20	\$350.00	2.30	\$805.00	Emailing P. Biswas re Brief of Authorities and Motion Record re Eighth Report of the Receiver and claims process; Reviewing factum re same; Emailing M. Spence re same
SLG	27/07/20	\$850.00	0.20	\$170.00	Telephone call with K. Esaw re bankruptcy
SLG	27/07/20	\$850.00	0.60	\$510.00	Review Factum for reverse litigation
GTL	27/07/20	\$300.00	7.50	\$2,250.00	Atradius - Detailed review of Atradius website and communications with BDO, DO, Sandra Gaudio re detailed answers update notes;
DMO	27/07/20	\$775.00	0.40	\$310.00	Various emails with BDO and G. Lonergan re status of claims
MES	27/07/20	\$525.00	0.60	\$315.00	Review emails from CIBC counsel re: Laurentian sale approval motion and exchange emails with J. Yantzi re: same; Review and respond to emails re: allocation of sale proceeds; Exchange emails with J. Yantzi re: motion to lift stay
MES	27/07/20	\$525.00	5.00	\$2,625.00	Continue revisions to factum for reverse claims process, review of case law, give instructions to students, D. Collett re: further

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					revisions to factum and brief of authorities
JWVY	27/07/20	\$325.00	0.60	\$195.00	Attend court hearing re KSV approval and vesting order motion; Email to Receiver; Review revised consent and order; Email to creditor's counsel
PFB	28/07/20	\$295.00	0.20	\$59.00	Prepare Brief of Authorities by updating date and bookmarks for each tab.
SLG	28/07/20	\$850.00	0.30	\$255.00	Telephone call with D. Iampietro on bankruptcy issue and responsibility
SLG	28/07/20	\$850.00	0.40	\$340.00	Review and consider further Factum
DMO	28/07/20	\$775.00	0.50	\$387.50	Emails sent and received with BDO and Aird and Berlis Team
MES	28/07/20	\$525.00	0.50	\$262.50	Review emails re: Tandi proceeding; Exchange emails with M. Jilesen, C. Mazur re: extension of IR Order
MES	28/07/20	\$525.00	2.30	\$1,207.50	Conduct further revisions to factum and draft schedules; Discussions with S. Graff re: finalize same; Arrange for service of factum and brief of authorities
JWVY	28/07/20	\$325.00	0.70	\$227.50	Review motion records of receivers in FirstOntario and Tandia proceedings and email to M. Spence and S. Graff re same
SLG	29/07/20	\$850.00	0.50	\$425.00	Telephone call with D. O'Leary and M. Spence re hearing and submissions and objections
SLG	29/07/20	\$850.00	0.20	\$170.00	Telephone call with D. Iampietro re bankruptcy
DMO	29/07/20	\$775.00	3.50	\$2,712.50	Reviewing Factum and Brief of Authorities; Emails from Atradius and internally, Review Notice of Motion and Motion Record; Telephone call with M. Spence and S. Graff

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	29/07/20	\$525.00	0.40	\$210.00	Exchange emails re: allocation of proceeds from Spergel receivership
MES	29/07/20	\$525.00	0.50	\$262.50	Telephone call with S. Graff and D. O'Leary re: preparation for reverse claims motion; Arrange for filing of materials
JWVY	29/07/20	\$325.00	0.20	\$65.00	Review correspondence from CIBC counsel; Telephone call with M. Spence; Email to S. Graff
SLG	30/07/20	\$850.00	0.30	\$255.00	Emails from Lenczner and L. Williams re motion on litigation; review letter from D. O'Leary re Atradius
SLG	30/07/20	\$850.00	0.30	\$255.00	Telephone call with B. Colenda, D. Iampietro, C. Ying re A. Williams concern over motion and position in respond
DMO	30/07/20	\$775.00	0.40	\$310.00	various emails with BDO and G. Lonergan re status of claims
DMO	30/07/20	\$775.00	0.50	\$387.50	Emails sent and received with BDO and Aird and Berlis teams
MES	30/07/20	\$525.00	1.20	\$630.00	Lengthy call with J. Yantzi to review status of outstanding matters and exchange emails re: same
MES	30/07/20	\$525.00	0.20	\$105.00	Call with Lenczner re: Pilot issue
JWVY	30/07/20	\$325.00	2.10	\$682.50	Revise issues list; Telephone call with M. Spence; Emails to client
DMO	31/07/20	\$775.00	2.50	\$1,937.50	Review numerous denial letters from Atradius; Letter from counsel for Atradius; Email to S. Graff and M. Spence; Draft letter to Citak and Binayo; Review and Revise same
MES	31/07/20	\$525.00	1.10	\$577.50	Address emails and calls relating to FirstOntario distribution motion
MES	31/07/20	\$525.00	0.30	\$157.50	Exchange emails re: response to counsel for Atradius re: reverse claims process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	31/07/20	\$325.00	0.90	\$292.50	Email to client; Telephone call with client; Email to CIBC counsel; Confer with M. Spence
TOTAL:			159.30	\$81,493.00	

Name	Hours	Rate	Value
Steven L. Graff (SLG)	9.90	\$850.00	\$8,415.00
Miranda E. Spence (MES)	54.40	\$525.00	\$28,560.00
Aaron J. Baer (AJB)	0.80	\$435.00	\$348.00
Dillon J. Collett (DJC)	5.60	\$350.00	\$1,960.00
Kathryn A. Esaw (KAE)	3.80	\$535.00	\$2,033.00
Shakaira L. John (SLJ)	6.30	\$370.00	\$2,331.00
Jenaya E. McLean (JEM)	0.20	\$240.00	\$48.00
Dennis M. O'Leary (DMO)	29.60	\$775.00	\$22,940.00
Gerri T. Lonergan (GTL)	22.10	\$300.00	\$6,630.00
Aidan Katz (AK)	3.10	\$295.00	\$914.50
Jonathan W. Yantzi (JWVY)	12.70	\$325.00	\$4,127.50
Portia F. Biswas (PFB)	9.30	\$295.00	\$2,743.50
Samantha Hans (SH)	1.50	\$295.00	\$442.50

OUR FEE \$81,493.00
 HST at 13% \$10,594.09

AMOUNT NOW DUE \$92,087.09

THIS IS OUR ACCOUNT HEREIN
 Aird & Berlis LLP



Steven L. Graff
 E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 681654

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

September 9, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended August 31, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	03/08/20	\$775.00	0.80	\$620.00	Emails re case conference on August 4th before Hainey J; email from counsel for Atradius
MES	03/08/20	\$525.00	3.90	\$2,047.50	Prepare for hearing of reverse claims motion including communications with counsel, prepping submissions, revising draft order, communications with BDO
AJB	04/08/20	\$435.00	0.20	\$87.00	Review record book; Review working capital correspondence; Correspondence with J. Yantzi re: post-closing matters
SLG	04/08/20	\$850.00	1.00	\$850.00	Attend hearing before Hainey, J.; address reverse claims litigation
SLG	04/08/20	\$850.00	0.20	\$170.00	Call with S. John re
SLJ	04/08/20	\$370.00	2.00	\$740.00	Call with client re ; Internal call re same; Various emails re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	04/08/20	\$775.00	2.50	\$1,937.50	Prepare for and partake in conference call with Hainey J.; Emails to and from counsel for Atradius; Emails with Aird and Berlis and BDO teams
MES	04/08/20	\$525.00	4.50	\$2,362.50	Prepare for hearing of reverse claims motion including exchanging emails with counsel for CIBC, Pilot; Telephone calls with BDO; Preparing draft orders and counsel slip; Preparing submissions; Attend hearing
MES	04/08/20	\$525.00	0.70	\$367.50	Draft endorsement and revise orders arising out of reverse claims motion, exchange emails with counsel for Atradius re: same; Email to court re: same
MES	04/08/20	\$525.00	0.90	\$472.50	Revise reimbursement agreement re distribution to FirstOntario; Exchange emails with C. Mazur and telephone call with A. Consoli re: same; Exchange emails with D. Jackson re: same
JWVY	04/08/20	\$325.00	1.20	\$390.00	Draft reimbursement agreement between Spergel and FirstOntario; Email to A. Baer re sale process; Confer with M. Spence; Revise issues list; Email to FirstOntario counsel
GTL	05/08/20	\$300.00	0.30	\$90.00	Atradius - email from SG re Deltaura - review Atradius website and respond; update notes;
DMO	05/08/20	\$775.00	0.30	\$232.50	Emails re Amended Statement of Claim
MES	05/08/20	\$525.00	0.60	\$315.00	Receive and review reimbursement agreement; Attend hearing re FirstOntario receivership proceeding
MES	05/08/20	\$525.00	0.60	\$315.00	Serve orders and endorsement arising from Receiver's Claim Motion, and provide comments on letter to Subject Customers

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	05/08/20	\$525.00	1.20	\$630.00	Participate in update call with BDO, J. Yantzi to review outstanding matters
JWVY	05/08/20	\$325.00	2.10	\$682.50	Engaged with reimbursement agreement; Email to FirstOntario and Spergel counsel; Email to client; Telephone call with client; Review correspondence; Email to S. Graff and M. Spence
SLG	06/08/20	\$850.00	0.20	\$170.00	Emails re
SLJ	06/08/20	\$370.00	0.50	\$185.00	Email correspondence
MES	06/08/20	\$525.00	0.50	\$262.50	Telephone calls with J. Yantzi, A. Consoli re: Arctic Fox mortgage issue, and revise letter to counsel
MES	06/08/20	\$525.00	0.60	\$315.00	Telephone calls with A. Consoli re: amendment to reverse claims order and endorsement; Arrange for issuance of amended claims order and endorsement
MES	06/08/20	\$525.00	0.30	\$157.50	Exchange emails with J. Yantzi re: Bodkin lease issue
JWVY	06/08/20	\$325.00	1.30	\$422.50	Review correspondence; Confer with M. Spence; Draft letter to mortgagors' counsel; Confer with S. John; Emails to client; Telephone call with client
DJC	07/08/20	\$350.00	0.50	\$175.00	Arranging to file Amended Statement of Claim re Atradius; Emailing P. Williams re amended claim and Orders and Endorsement of Hainey J. re same
DMO	07/08/20	\$775.00	0.40	\$310.00	Emails sent and received; Numerous claims; Denials from Atradius
MES	07/08/20	\$525.00	0.50	\$262.50	Discussions with A. Consoli re: receiver's claim process, and review emails re: correspondence from Subject Customer

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	08/08/20	\$525.00	0.20	\$105.00	Exchange emails with S. Graff re: receiver's claim process
DJC	10/08/20	\$350.00	0.20	\$70.00	Engaged with P. Williams re filing Amended Statement of Claim; Emailing D. O'Leary and M. Spence re same
DMO	10/08/20	\$775.00	0.50	\$387.50	Receive ; emails from Atradius; Internal emails; Telephone conversation with buyer
MES	10/08/20	\$525.00	0.40	\$210.00	Exchange emails re: responses to customers to Receiver's Collection Plan order
PLW	10/08/20	\$200.00	0.60	\$120.00	Amended Statement of Claim
DJC	11/08/20	\$350.00	0.10	\$35.00	Emailing D. O'Leary re Amended Statement of Claim re Atradius
SLG	11/08/20	\$850.00	0.20	\$170.00	Emails and messages from account debtors
DMO	11/08/20	\$775.00	0.40	\$310.00	Emails and telephone call from various buyers; Forwarding same
MES	11/08/20	\$525.00	0.60	\$315.00	Exchange voicemails and emails with A. Consoli, D. O'Leary, J. Yantzi re response from subject customers to receiver's collection plan
JWVY	11/08/20	\$325.00	0.30	\$97.50	Telephone call with counsel to debtor customer re reverse claims process; Email to counsel to debtor
MES	12/08/20	\$525.00	0.80	\$420.00	Revise proposed correspondence to subject customers seeking to resolve matters; Emails to A. Consoli forwarding communications from subject customers
SLG	13/08/20	\$850.00	0.20	\$170.00	Voice mail re collection issues
DMO	13/08/20	\$775.00	0.50	\$387.50	Email to and from M. Spence; Letter to counsel for Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	13/08/20	\$525.00	0.50	\$262.50	Exchange emails with A. Consoli re: proposed response to subject customers re: Atradius Collections
MES	14/08/20	\$525.00	0.30	\$157.50	Exchange emails with A. Consoli re: form of Receiver's Claim and settlement offer
SLG	17/08/20	\$850.00	0.10	\$85.00	Email from D. O'Leary to Citak
GTL	17/08/20	\$300.00	6.50	\$1,950.00	Atradius - organizing all 'decline' letters received in July and August; update payments received chart for payments received in July and August; email to DO re which files were on credit decisions list and whether they were on 'deline' list; update 'rebate' issues emails; update detailed notes;
DMO	17/08/20	\$775.00	0.50	\$387.50	Letter to Mr. Citak; Emails re Atradius with G. Lonergan; Instructions
SLG	18/08/20	\$850.00	0.50	\$425.00	Conference call with C. Mazur, A. Consoli and M. Spence re outstanding issues and communication with Bank and pilot and discharge of Mortgage
MES	18/08/20	\$525.00	1.10	\$577.50	Call with C. Mazur, A. Consoli, S. Graff re: communications to CIBC; Review emails from A. Boettger re: response from subject customers; Exchange emails with A. Consoli re: matters to be addressed in receiver's claim process
DMO	19/08/20	\$775.00	0.20	\$155.00	Emails sent and received
MES	19/08/20	\$525.00	0.70	\$367.50	Review email from D. Iampietro and email to C. Mazur and A. Consoli re: same; Revise communication to CIBC for comment
MES	19/08/20	\$525.00	1.50	\$787.50	Draft form of settlement and release for Receiver's Claim Process; Exchange emails and voicemails from subject customers; Comment on Notice for Globe and Mail

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	19/08/20	\$325.00	0.20	\$65.00	Confer with M. Spence re voicemail from counsel to customer; Review reverse claims order
DMO	20/08/20	\$775.00	0.50	\$387.50	Serving Amended Statement of Claim; Letter from counsel for Atradius
MES	20/08/20	\$525.00	0.60	\$315.00	Telephone call with A. Consoli and emails to D. Iampietro and M. Jilesen re: status of BMO negotiations, requests arising from settlement discussions
MES	20/08/20	\$525.00	0.70	\$367.50	Draft settlement agreement and release with payment plan for subject customers
SLJ	21/08/20	\$370.00	0.50	\$185.00	Email correspondence re
DMO	21/08/20	\$775.00	0.30	\$232.50	Email from Atradius; Email to A. Consoli re premium paid
MES	21/08/20	\$525.00	0.20	\$105.00	Receive voicemail and email from subject customers
MES	21/08/20	\$525.00	0.10	\$52.50	Receive email from D. Iampietro re:
MES	22/08/20	\$525.00	0.20	\$105.00	Exchange emails with A. Consoli re: documents to be issued to subject customers
SLJ	24/08/20	\$370.00	0.50	\$185.00	Telephone call
MES	24/08/20	\$525.00	0.50	\$262.50	Review and respond to emails from C. Mazur and A. Consoli
MES	24/08/20	\$525.00	0.60	\$315.00	Exchange emails and telephone calls with A. Consoli, J. Yantzi, C. Yung re: correspondence with subject customer, documents to be mailed, status of comeback hearing
JWVY	24/08/20	\$325.00	0.20	\$65.00	Email to client; Emails with M. Spence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	25/08/20	\$775.00	0.70	\$542.50	Receive 100 emails and letters from Atradius Collections; Instructions to V. Freire and G. Lonergan; Emails re hearing
MES	25/08/20	\$525.00	1.00	\$525.00	Telephone calls with subject customer, A. Consoli re: response of subject customers; Exchange emails with A. Consoli re: correspondence enclosing receiver's claim; Emails to service list re: Comeback Hearing
SLG	26/08/20	\$850.00	0.20	\$170.00	Comeback hearing
DMO	26/08/20	\$775.00	0.40	\$310.00	Email from Atradius to G. Lonergan re payment received
MES	26/08/20	\$525.00	1.00	\$525.00	Prepare for and attend Comeback Hearing for reverse claims process; Draft endorsement and circulate to counsel and court
JWVY	26/08/20	\$325.00	0.20	\$65.00	Review and revise correspondence with client and email to S. Graff re same
DMO	27/08/20	\$775.00	1.80	\$1,395.00	Email from counsel for Atradius; Receive numerous further denials; Review Atradius policy; Drafting letter to BDO re Arbitration
MES	27/08/20	\$525.00	0.40	\$210.00	Exchange emails with A. Consoli, C. Mazur re: CPA investigation, status of requests to CIBC
MES	27/08/20	\$525.00	0.20	\$105.00	Exchange emails with court re: endorsement of Justice Hainey from Comeback Hearing
GTL	28/08/20	\$300.00	1.00	\$300.00	Atradius: Receive payment from 185395 Ontario; update payment chart and email status to Angelo; review Atradius website to determine what Smartway docs had been filed upon submission and report to DO; update detailed notes;
MES	29/08/20	\$525.00	0.30	\$157.50	Exchange emails with A. Porter re: form of release and discuss with S. Graff

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	30/08/20	\$525.00	0.20	\$105.00	Exchange emails with A. Porter, A. Consoli re: settlement issues
MES	30/08/20	\$525.00	0.30	\$157.50	Provide comments on Globe & Mail notice
DMO	31/08/20	\$775.00	0.60	\$465.00	Receive further emails from Atradius Collections; Forwarding same; Email to counsel for Atradius
MES	31/08/20	\$525.00	2.20	\$1,155.00	Exchange emails with C. Mazur and A. Consoli re: issues arising from potential CIBC/Dhillon settlement; Discussion with M. Jilesen and A. Porter re: same; Draft form of release and email to C. Mazur and A. Consoli
MES	31/08/20	\$525.00	0.30	\$157.50	Review emails re: pending sale approval motion in Tandia proceeding
TOTAL:			<u>60.60</u>	<u>\$31,509.50</u>	

Name	Hours	Rate	Value
Dennis M. O'Leary (DMO)	10.40	\$775.00	\$8,060.00
Miranda E. Spence (MES)	29.20	\$525.00	\$15,330.00
Aaron J. Baer (AJB)	0.20	\$435.00	\$87.00
Steven L. Graff (SLG)	2.60	\$850.00	\$2,210.00
Shakaira L. John (SLJ)	3.50	\$370.00	\$1,295.00
Jonathan W. Yantzi (JWVY)	5.50	\$325.00	\$1,787.50
Geri T. Lonergan (GTL)	7.80	\$300.00	\$2,340.00
Dillon J. Collett (DJC)	0.80	\$350.00	\$280.00
Patrick L. Williams (PLW)	0.60	\$200.00	\$120.00

OUR FEE \$31,509.50
 HST at 13% \$4,096.24

DISBURSEMENTS

Subject to HST

Name Search	\$23.00
HST at 13%	\$2.99

AMOUNT NOW DUE

\$35,631.73

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

41514018.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 684987

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

October 19, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended September 30, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	01/09/20	\$850.00	0.20	\$170.00	Emails re Dhillon release doc
MES	01/09/20	\$525.00	0.80	\$420.00	Exchange emails with Lenczner re: form of release; Draft list of outstanding information requests, exchange emails with A. Consoli re: same, and email to Lenczner re: same
JWVY	01/09/20	\$325.00	0.10	\$32.50	Email to client re debtor customer inquiry
JWVY	02/09/20	\$325.00	0.10	\$32.50	Emails to client and S. Graff re debtor customer inquiries
DMO	03/09/20	\$775.00	0.30	\$232.50	Email from Atradius Collections
DMO	04/09/20	\$775.00	1.20	\$930.00	Revising letter to BDO; Email with S. Graff; Forwarding letter re Arbitration
MES	04/09/20	\$525.00	0.20	\$105.00	Review proposed letter to BDO re: Atradius policy
MES	07/09/20	\$525.00	0.10	\$52.50	Email to D. O'Leary re: proposed correspondence to BDO; Review response from fleet customer

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	07/09/20	\$525.00	0.10	\$52.50	Review response from fleet customer
DMO	08/09/20	\$775.00	0.20	\$155.00	Instructions re letter re Arbitration
GTL	09/09/20	\$300.00	1.50	\$450.00	Emails from Atradius re closure of files for
					; save letters; update detailed notes;
MES	09/09/20	\$525.00	0.20	\$105.00	Exchange emails re: update with CIBC
MES	09/09/20	\$525.00	0.20	\$105.00	Receive call from customer re reverse claims process
SLG	10/09/20	\$850.00	0.10	\$85.00	Emails re coordinate call with CIBC
MES	10/09/20	\$525.00	0.60	\$315.00	Exchange emails with D. lampietro, BDO, re: conference call with CIBC and items to be addressed
MES	10/09/20	\$525.00	0.40	\$210.00	Exchange emails with customer and A. Consoli re: response to reverse claims process
MES	11/09/20	\$525.00	0.50	\$262.50	Telephone call with A. Consoli re: various issues, reverse claims process; Exchange emails with A. Consoli re: CPA investigation
MES	11/09/20	\$525.00	0.20	\$105.00	Exchange emails with D. lampietro, C. Mazur re: call
JWVY	13/09/20	\$325.00	0.20	\$65.00	Review correspondence and email to S. Graff re same
SLG	14/09/20	\$850.00	0.20	\$170.00	Emails with D. O'Leary re Atradius
GTL	14/09/20	\$300.00	2.00	\$600.00	Atradius - Decline letters for

and request for additional information ; catalogue; update extensive notes;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	14/09/20	\$775.00	0.60	\$465.00	Email to and from S. Graff; Email to BDO; Receiving responses from Buyers; Email from G. Lonergan
MES	14/09/20	\$525.00	0.50	\$262.50	Exchange emails with A. Consoli re: responses to Receiver's claim process
JWVY	14/09/20	\$325.00	0.20	\$65.00	Email to client re Spergel allocation issues
SLJ	15/09/20	\$370.00	2.00	\$740.00	Revise motion materials
GTL	15/09/20	\$300.00	6.00	\$1,800.00	Atradius: Receipt of 166 emails with attached letters for files where Atradius has ceased to act per Aird & Berlis letter to its counsel; catalogue;
DMO	15/09/20	\$775.00	0.40	\$310.00	Emails sent and received; Review file; materials re Arbitration issue
MES	15/09/20	\$525.00	0.80	\$420.00	Address BMO account issue and email to G. Feldman; Review emails re: reverse claims process
JWVY	15/09/20	\$325.00	0.30	\$97.50	Confer with M. Spence re accounts issue; Review correspondence
SLG	16/09/20	\$850.00	0.30	\$255.00	Pre call to update call
SLG	16/09/20	\$850.00	0.80	\$680.00	Attend update call with BDO and CIBC reps re status
SLJ	16/09/20	\$370.00	3.00	\$1,110.00	Revise motion materials; Email correspondence re same
GTL	16/09/20	\$300.00	0.80	\$240.00	Atradius Collections: Review Atradius website re active cases and report to DO; update extensive notes;
DMO	16/09/20	\$775.00	0.80	\$620.00	Email with G. Lonergan; Prepare for conference call; Partake in call with BDO and second call with counsel for CIBC
MES	16/09/20	\$525.00	0.50	\$262.50	Telephone call with M. Jilesen re: status of settlement negotiations, and discussions with J. Yantzi re: update call with CIBC

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	16/09/20	\$525.00	0.40	\$210.00	Exchange emails re: responses to reverse claims process
JWVY	16/09/20	\$325.00	1.80	\$585.00	Email to client re bank accounts; Email to CIBC counsel re Mareva order; Email to BMO counsel re Mareva order; Email to client re agenda for call with CIBC counsel; Telephone call with A. Consoli; Email to customer counsel; Email to A. Consoli re customer counsel inquiry; Confer with M. Spence; Telephone call with client, CIBC and CIBC counsel
DMO	17/09/20	\$775.00	0.20	\$155.00	Emails sent and received
MES	17/09/20	\$525.00	0.50	\$262.50	Exchange emails re: correspondence with receiver's claim respondents
JWVY	17/09/20	\$325.00	0.30	\$97.50	Emails to customers' counsel re proposed settlement; Email to A. Consoli re customer inquiry
DMO	18/09/20	\$775.00	0.60	\$465.00	Prepare for conference call; Partake in same; Letter to M. Citak
MES	18/09/20	\$525.00	1.40	\$735.00	Call with M. Jilesen re: status of settlement; Call with CIBC, BDO re: various outstanding issues, and calls with S. Graff and J. Yantzi re: same; Discussion with A. Consoli re: demand letter on RDC; Review further emails re: response to Receiver's claim process
JWVY	18/09/20	\$325.00	0.70	\$227.50	Telephone call with CIBC, CIBC counsel and BDO; Confer with M. Spence; Email to Receiver
MES	20/09/20	\$525.00	0.50	\$262.50	Exchange emails re: outstanding matters arising from call with CIBC et al.
JWVY	20/09/20	\$325.00	0.70	\$227.50	Review correspondence; Review documents related to ; Draft statutory declaration of mortgagor; Email to M. Spence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DYL	21/09/20	\$325.00	0.50	\$162.50	Prepare draft demand letter; send email to M. Spence re same
JEM	21/09/20	\$240.00	0.10	\$24.00	Order, review and report on profile
DMO	21/09/20	\$775.00	0.50	\$387.50	Email to Counsel for Bank; Respond and review letter to M. Citak forwarding same
MES	21/09/20	\$525.00	0.60	\$315.00	Revise demand letter to _____ and email to A. Consoli; Review emails re: correspondence with receiver's claims process respondents
DYL	22/09/20	\$325.00	0.30	\$97.50	Finalize and send demand letter
DMO	22/09/20	\$775.00	0.70	\$542.50	Emails received from buyers; Forwarding same; Telephone call with _____; Forwarding same; Further telephone call from _____
MES	22/09/20	\$525.00	0.30	\$157.50	Exchange emails with A. Consoli re: demand to _____
MES	22/09/20	\$525.00	0.50	\$262.50	Exchange emails with A. Consoli, J. Yantzi re: settlement offer from _____; Review emails re: communications from respondents (Receiver's claim process)
JWVY	22/09/20	\$325.00	0.30	\$97.50	Email to customer counsel re settlement proposal; Email to Receiver re settlement proposal; Confer with M. Spence re statutory declaration
SRM	23/09/20	\$385.00	0.20	\$77.00	Conduct prelim; Order profile and review and report on same for _____
MES	23/09/20	\$525.00	0.50	\$262.50	Review and comment on form of statutory declaration
JWVY	23/09/20	\$325.00	1.60	\$520.00	Telephone call with A. Consoli; Draft statutory declaration re mortgagor; Email to S. Morris re: search against customer; Review search results; Confer with M. Spence; Email to A. Consoli re settlement offer; Email to _____

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					A. Consoli re mortgagors' obligations
DYL	24/09/20	\$325.00	0.50	\$162.50	Prepare and circulate demand letter
SRM	24/09/20	\$385.00	0.20	\$77.00	Conduct prelim on
MES	24/09/20	\$525.00	0.50	\$262.50	Review emails re: settlement of claims in Receiver's claim process; Exchange emails with A. Consoli, D. Lu re: demand letters
JWVY	24/09/20	\$325.00	0.40	\$130.00	Review settlement agreement; Emails to A. Consoli; Email to counsel to customer
SLG	25/09/20	\$850.00	0.60	\$510.00	Conference call with C. Mazur, A. Consoli and M. Spence re collection and approach to settlement
SLG	25/09/20	\$850.00	0.50	\$425.00	Conference call re collection process
MES	25/09/20	\$525.00	0.60	\$315.00	Call with BDO re receiver's claim plan and strategy; Receive email from G. Feldman providing update
JWVY	25/09/20	\$325.00	0.80	\$260.00	Email to A. Consoli; Telephone call with the Receiver re customer settlement negotiations; Email to counsel to customer re settlement proposal
MES	27/09/20	\$525.00	0.30	\$157.50	Receive emails re: case conference Sept 29 to address settlement approval motion
SRM	28/09/20	\$385.00	0.40	\$154.00	Order, review and report on corporate profiles for
DMO	28/09/20	\$775.00	0.20	\$155.00	Emails re Court process
MES	28/09/20	\$525.00	0.30	\$157.50	Review emails re: responses from respondents to Receiver's claim process
JWVY	28/09/20	\$325.00	0.20	\$65.00	Email to S. Morris re searches against customer; Review searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	29/09/20	\$850.00	0.10	\$85.00	Email with M. Citak re Atradius
GTL	29/09/20	\$300.00	1.30	\$390.00	Atradius - Decline letters
					update notes;
DMO	29/09/20	\$775.00	0.80	\$620.00	Receive numerous letters re: claims from Atradius; Email from counsel re motion to stay; Email to S. Graff and M. Spence
MES	29/09/20	\$525.00	1.50	\$787.50	Attend case conference re: settlement approval motion and report to BDO re: same; Consider and address emails re: dispute notices and Atradius motion for arbitration
JWVY	29/09/20	\$325.00	0.70	\$227.50	Confer with M. Spence re customer claim and notice of dispute; Emails to A. Consoli re customer disputes
SLG	30/09/20	\$850.00	0.20	\$170.00	Emails with M. Spence re settlement hearing
SRM	30/09/20	\$385.00	0.20	\$77.00	Review email from client; Order, review and report on corporate profile, document list and business names list for
MES	30/09/20	\$525.00	1.50	\$787.50	Conference call with BDO re: Notice of Dispute; Review emails re: Receiver's claim process; Exchange emails with M. Jilesen, BDO re: confidentiality undertaking
JWVY	30/09/20	\$325.00	1.20	\$390.00	Telephone call with Receiver re customer disputes; Confer with M. Spence; Emails re customer disputes; Review search results
TOTAL:			<hr/> 52.60	<hr/> \$24,481.50	

Name	Hours	Rate	Value
Steven L. Graff (SLG)	3.00	\$850.00	\$2,550.00
Miranda E. Spence (MES)	14.50	\$525.00	\$7,612.50
Jonathan W. Yantzi (JWVY)	9.60	\$325.00	\$3,120.00
Dennis M. O'Leary (DMO)	6.50	\$775.00	\$5,037.50
Geri T. Lonergan (GTL)	11.60	\$300.00	\$3,480.00
Shakaira L. John (SLJ)	5.00	\$370.00	\$1,850.00
Damian Y. Lu (DYL)	1.30	\$325.00	\$422.50
Jenaya E. McLean (JEM)	0.10	\$240.00	\$24.00
Shannon R. Morris (SRM)	1.00	\$385.00	\$385.00

OUR FEE \$24,481.50
HST at 13% \$3,182.60

DISBURSEMENTS

Subject to HST

Corporate Search	\$134.00
Imaging/Scanning	\$5.00
Deliveries/Parss	\$42.70
Total Disbursements	\$181.70
HST at 13%	\$23.62

AMOUNT NOW DUE

\$27,869.42

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 688487

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

November 30, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended November 30, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	25/09/20	\$775.00	0.20	\$155.00	Email from Buyer; Email to BDO
SLG	01/10/20	\$850.00	0.20	\$170.00	Emails re claims and settlement with A/R parties
MES	01/10/20	\$525.00	0.60	\$315.00	Telephone call with A. Consoli re: request for information from Central Trucking and review emails re: same; Review emails re: settlement with respondent to receiver's claim process
JWVY	01/10/20	\$325.00	0.40	\$130.00	[A108] Communicate/Other External - Emails re customer settlement agreements
SLG	02/10/20	\$850.00	0.10	\$85.00	Email from D. O'Leary re Atradius
DMO	02/10/20	\$775.00	0.70	\$542.50	Email to counsel for Atradius re Motion to Hailey; Receiving Reply
MES	02/10/20	\$525.00	0.40	\$210.00	Review emails from A. Consoli re: notices of dispute, negotiations
JWVY	02/10/20	\$325.00	0.40	\$130.00	Email to mortgagors' counsel; Confer with M. Spence; Review draft statutory declarations

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	02/10/20	\$325.00	0.20	\$65.00	Review notice of motion re settlement and form of acknowledgment and undertaking re confidentiality
MES	04/10/20	\$525.00	0.20	\$105.00	Provide comments to J. Yantzi re: Arctic Fox settlement offer
SLG	05/10/20	\$850.00	0.30	\$255.00	Telephone call with B. Seguin with respect to settlement and review emails
SRM	05/10/20	\$385.00	0.30	\$115.50	Conduct prelims; Order, review and report on profiles, document list, business names list and report
DMO	05/10/20	\$775.00	0.50	\$387.50	Email to and from counsel for Atradius; Arranging call; Receive inquiries from buyers
MES	05/10/20	\$525.00	0.40	\$210.00	Exchange emails re: settlement with Fulger Transport, outstanding issues
JWVY	05/10/20	\$325.00	1.10	\$357.50	Emails re settlement negotiations with customers; Telephone call with A. Consoli; Confer with S. Graff and M. Spence
SLG	06/10/20	\$850.00	0.50	\$425.00	Telephone call with M. Spence and J. Yantzi re progress of claims process and obtaining judgements
MES	06/10/20	\$525.00	0.90	\$472.50	Exchange emails and telephone call with S. Graff and J. Yantzi re: strategy; Review emails from A. Consoli re: various issues
JWVY	06/10/20	\$325.00	0.60	\$195.00	Telephone call with S. Graff and M. Spence re reverse claims process and other matters; Review correspondence and collection plan order
DMO	07/10/20	\$775.00	1.20	\$930.00	Prepare for call with M. Citak; Counsel to Atradius
MES	07/10/20	\$525.00	1.80	\$945.00	Receipt of Motion Record seeking approval of settlement; Email exchange and telephone call with A. Consoli re: Eagle Accounts and Receiver's Collection Process; Email

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					to D. O'Leary, D. Collett and G. Lonergan re: Receiver's Collection Plan and emails to BDO re: same; Exchange emails and call with A. Consoli re Bartia Transport claim
GTL	08/10/20	\$300.00	1.50	\$450.00	Judgment Process - read communications between MS and BDO; make extensive notes; organize;
DMO	08/10/20	\$775.00	0.80	\$620.00	Emails re claims process and default judgment; Review correspondence and Court Order
JWVY	08/10/20	\$325.00	1.10	\$357.50	Email to M. Spence; Email to S. Graff; Review motion record re global settlement approval
DYL	09/10/20	\$325.00	0.30	\$97.50	Send response re Godaddy account
SRM	09/10/20	\$385.00	2.70	\$1,039.50	Order, review and prepare list of customers and principal addresses
DMO	09/10/20	\$775.00	1.00	\$775.00	Letter to client re Atradius; Response from same; Email to M. Spence and Aird and Berlis team
DYL	13/10/20	\$325.00	0.20	\$65.00	Communicate with client re GoDaddy
DMO	13/10/20	\$775.00	0.40	\$310.00	Emails with Aird and Berlis team; Next steps and Court process
MES	13/10/20	\$525.00	0.20	\$105.00	Exchange emails re bankruptcy motion
JWVY	13/10/20	\$325.00	0.60	\$195.00	Draft email to mortgagors' counsel; Confer with S. Graff re settlement motion record and correspondence with mortgagors' counsel; Email to client re settlement motion record
DYL	14/10/20	\$325.00	2.50	\$812.50	Prepare and finalize bankruptcy materials; call with M. Spence; call with J. Nemers; call with S. Graff

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	15/10/20	\$850.00	2.70	\$2,295.00	Review motion materials re settlement and attend case conference; telephone call with C. Mazur and R. McFarlane; discussion with J. Yantzi re Arctic Mortgage
JWVY	15/10/20	\$325.00	1.90	\$617.50	Confer with S. Graff re case conference; Review correspondence; Review motion record; Attend case conference; Email to A. Consoli
DJC	16/10/20	\$350.00	0.30	\$105.00	Engaged with J. Yantzi and D. Liu re: draft affidavit of service re: Claims Package and collection plan order
SLG	16/10/20	\$850.00	0.80	\$680.00	Review and revise materials re bankruptcy approval; telephone call with D. Lu
DYL	16/10/20	\$325.00	0.90	\$292.50	Prepare affidavit of service; answer client questions
DYL	16/10/20	\$325.00	0.80	\$260.00	Revise and send draft bankruptcy materials to client
DMO	16/10/20	\$775.00	1.20	\$930.00	Emails with BDO and Aird and Berlis teams; Prepare for call with M. Citak; Telephone call with same; Letter to client; Email from Atradius
MES	16/10/20	\$525.00	0.20	\$105.00	Instruct D. Lu re form of affidavit of service
JWVY	16/10/20	\$325.00	0.40	\$130.00	Review draft affidavit; Confer with S. Graff; Emails with D. Collett and D. Lu; Draft email to mortgagors' counsel
GTL	19/10/20	\$300.00	0.40	\$120.00	T/C with internal Aird group (SG, DO'L, JY and DL) re status and steps to complete; notes;
DYL	19/10/20	\$325.00	0.80	\$260.00	Attend check-in meeting; commission affidavit of service; call with J. Yantzi;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	19/10/20	\$775.00	1.20	\$930.00	Telephone conference with Aird and Berlis team; Read and review letter to BDO; Email from BDO
JWVY	19/10/20	\$325.00	2.60	\$845.00	Review correspondence; Telephone call with S. Graff, D O'Leary, D. Lu and G. Lonergan re collection plan and other open items; Email to A. Consoli; Review correspondence re Atradius; Telephone call with A. Consoli, A. Boettger and D. Lu re collection plan; Email to S. Graff
SLG	20/10/20	\$850.00	1.40	\$1,190.00	Review settlement agreements; telephone call with D. Iampietro and M. Jilesen
DYL	20/10/20	\$325.00	0.20	\$65.00	Review draft email to claims officer
JWVY	20/10/20	\$325.00	2.60	\$845.00	Review draft submissions to Claims Officer; Emails to the Receiver; Review settlement motion record; Confer with S. Graff and D. Lu; Review Collection Process Order and emails with G. Lonergan re omnibus default judgment order; Emails to S. Graff; Email to D. Collet re collection plan order
DJC	21/10/20	\$350.00	0.90	\$315.00	Engaged with J. Yantzi re: omnibus default judgment motion, Notice of Garnishment and M&M Notice of Dispute
SLG	21/10/20	\$850.00	0.60	\$510.00	Emails with J. Yantzi on several issues including claims process and mortgage doc
GTL	21/10/20	\$300.00	1.00	\$300.00	Judgment Process: Review Order and email to JY re one default judgment process; receive case manager submissions 1-4 inclusive and organize for future use; communications between A-B team re default judgment process;
DMO	21/10/20	\$775.00	0.40	\$310.00	Emails sent and received re default judgment

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	21/10/20	\$325.00	3.30	\$1,072.50	Confer with S. Graff re settlement motion record; Confer with D. O'Leary and D. Collet re collection process; Emails to A. Consoli re collection process; Discussion with D. Collet re collection process; Telephone call with A. Consoli re collection process and mortgage; Draft communication re mortgage
DJC	22/10/20	\$350.00	0.80	\$280.00	Reviewing M&M Notice of Dispute and correspondence re: same; Emailing A. Consoli re: same; Reviewing reply email from A. Consoli re: same
DJC	22/10/20	\$350.00	0.30	\$105.00	Preparing omnibus default judgment order; Telephone call with J. Yantzi re: default judgment; Affidavit of Service re: same
SLG	22/10/20	\$850.00	0.30	\$255.00	Address claims process issues; email from E. Lamek; address Arctic Fox email
DYL	22/10/20	\$325.00	1.80	\$585.00	Respond to client question re commissioning; call with clients re bankruptcy materials; prepare changes to bankruptcy materials; circulate bankruptcy materials to client
DMO	22/10/20	\$775.00	0.60	\$465.00	Emails re various buyer and proceedings against default judgment debtors; Email to counsel for Atradius
MES	22/10/20	\$525.00	0.30	\$157.50	Exchange emails with E. Lamek re: submissions to claims officer
JWVY	22/10/20	\$325.00	2.70	\$877.50	Email to CIBC counsel; Confer with S. Graff re mortgage and collection matters; Emails to A. Consoli; Telephone call with A. Consoli re mortgage and collection matters; Telephone calls with D. Iampietro re mortgage and collection matters; Telephone call with D. Collett re collection plan

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	23/10/20	\$350.00	0.20	\$70.00	Emailing A. Consoli re preparing response to Notice of Dispute re Gigg Express; Reviewing correspondence re: same
SLG	23/10/20	\$850.00	0.20	\$170.00	Review email in claims process
SLG	23/10/20	\$850.00	0.60	\$510.00	Telephone call with D. Iampietro re allocation issues; review letter to Atradius and position
DYL	23/10/20	\$325.00	2.30	\$747.50	Revise bankruptcy materials; prepare supplemental affidavit
DYL	23/10/20	\$325.00	0.40	\$130.00	Prepare response to client
DMO	23/10/20	\$775.00	1.20	\$930.00	Telephone conversation with counsel for Atradius; Letter to client re Arbitration and options
MES	23/10/20	\$525.00	0.20	\$105.00	Review emails re: claims officer submission
JWVY	25/10/20	\$325.00	0.40	\$130.00	Review draft supplementary affidavit of service re collection process and email to D. Collett and D. Lu re same; Confer with S. Graff
DJC	26/10/20	\$350.00	0.20	\$70.00	Engaged with J. Yantzie re Notices of Dispute re collection process; Reviewing correspondence re same
DYL	26/10/20	\$325.00	2.10	\$682.50	Respond to service list; call with S. Graff; email re bankruptcy materials; send bankruptcy materials to counsel to CIBC; send supplemental affidavit re judgment process; revise affidavits per request from Claims Officer
DMO	26/10/20	\$775.00	0.50	\$387.50	Read and review letter re Arbitration; Telephone conversation with S. Graff
DMO	26/10/20	\$775.00	0.50	\$387.50	Numerous emails sent and received; Review
JWVY	26/10/20	\$325.00	0.60	\$195.00	Email to CIBC counsel; Email to A. Consoli; Engaged with notices of dispute; Emails to D. Collett;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	27/10/20	\$350.00	5.10	\$1,785.00	Reviewing Notice of Dispute summary; Meeting with J. Yantzi re same; Preparing response to M&M and Gigg Express Notices of Dispute; Emailing A. Consoli re same
SLG	27/10/20	\$850.00	0.20	\$170.00	Submission of claims and docs to E. Lamek
DYL	27/10/20	\$325.00	0.70	\$227.50	Correspondence with S. Graff; Zoom calll with A. Consoli; compile affidavits
DMO	27/10/20	\$775.00	1.00	\$775.00	Receive further funds from Atradius; Finalizing letter re Arbitration to BDO; Instructions
JWVY	27/10/20	\$325.00	1.10	\$357.50	Confer with D. Collet re collection process; Emails to C. Mazur and A. Consoli; Email to CIBC counsel; Review notices of dispute and non-neg; Review charge terms and confer with M. McDonald
DJC	28/10/20	\$350.00	0.80	\$280.00	Finalizing letter to counsel for M7M re Notice of Dispute and amended claim
SLG	28/10/20	\$850.00	0.60	\$510.00	Conference call with A. Console, C. Mazur and J. Yantzi re settlement and issues
SLG	28/10/20	\$850.00	0.20	\$170.00	Consider delivery of claims info to Lenczner
SLG	28/10/20	\$850.00	0.10	\$85.00	Emails re bankruptcy
GTL	28/10/20	\$300.00	0.50	\$150.00	Submissions to Case Manager: Receive and organize submissions 6-15.
DYL	28/10/20	\$325.00	0.20	\$65.00	Respond to various counsel re Eagle bankruptcies
JWVY	28/10/20	\$325.00	1.60	\$520.00	Telephone call with Receiver re settlement motion and collection plan; Email to mortgagors' counsel; Email to CIBC counsel

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	29/10/20	\$350.00	0.80	\$280.00	Finalizing letter to counsel for M7M re Notice of Dispute and amended claim
SLG	29/10/20	\$850.00	0.30	\$255.00	Telephone call with D. Lu re settlement and address bankruptcy application
DYL	29/10/20	\$325.00	0.70	\$227.50	Call with S. Graff; review correspondence re bankruptcy materials; correspondence with clients
DMO	29/10/20	\$775.00	0.50	\$387.50	Email and telephone conversation from Buyer; Numerous responses from Atradius
MES	29/10/20	\$525.00	0.20	\$105.00	Receive correspondence from respondent to receiver's claim process
JWVY	29/10/20	\$325.00	0.30	\$97.50	Email to customer's counsel; Emails to A. Consoli; Email to S. Graff and D. Lu
DJC	30/10/20	\$350.00	0.20	\$70.00	Arranging to send out letter to R. Thapar re M&M Notice of Dispute; Emailing A. Boettger re same
DJC	30/10/20	\$350.00	0.30	\$105.00	Engaged with J. Yantzi and S. Graff re True North Freight Solutions settlement negotiations re collections process
SLG	30/10/20	\$850.00	0.50	\$425.00	Review Report; telephone call with D. Lu re same and motion and scaling issues; telephone call with A. Consoli and C. Mazur
DYL	30/10/20	\$325.00	1.80	\$585.00	Call with clients re bankruptcy motion; finalize materials
JWVY	30/10/20	\$325.00	0.70	\$227.50	Emails to A. Consoli; Confer with S. Graff and D. Collett; Review claims against certain customers; Review form of settlement agreement
SLG	02/11/20	\$850.00	0.30	\$255.00	Address sale, settlement and valuation issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
GTL	02/11/20	\$300.00	2.30	\$690.00	Atradius - Receive and organize Denial Letters for Check Mark; 2482257 Ontario; Elite Group; 1540819 Ontario o/a Canadian Maple; Doon Logistics; 7934432 Canada; 2460240 Ontario; 2136732 Ontario; Hardeep trucking; GEM Transport; 11392263 Canada; Dynamic Logistics; Hundal Transport; review Atradius websie and prepare chart of official declines; email to DO re status;
GTL	02/11/20	\$300.00	0.40	\$120.00	Default Judgment Process: Receive and organize BDO claims submissions 16-20 inclusive;
DYL	02/11/20	\$325.00	1.10	\$357.50	Prepare for service; correspondence with various counsel
DMO	02/11/20	\$775.00	0.20	\$155.00	Excel spreadsheet re Atradius claims; Email to client
JWVY	02/11/20	\$325.00	0.10	\$32.50	Email to A. Consoli re collection process
SLG	03/11/20	\$850.00	0.20	\$170.00	Address upcoming bankruptcy motion
DYL	03/11/20	\$325.00	0.30	\$97.50	Serve; pull corporate profiles; email to C. Mazur
JEM	03/11/20	\$240.00	0.20	\$48.00	Order, review and report on profiles
MES	03/11/20	\$525.00	0.20	\$105.00	Receive request from G. Benchetrit and exchange emails from J. Yanzi re same
SLG	04/11/20	\$850.00	0.50	\$425.00	Address allocation issue and review minutes of settlement re allocation
SLG	04/11/20	\$850.00	0.30	\$255.00	Review Pilot record and address priority issue with L. Williams
DYL	04/11/20	\$325.00	2.10	\$682.50	Call with S. Graff re bankruptcy motion; email to D. O'Leary re Atradius; review Pilot materials; provide instructions re affidavit of service; research re bankruptcy motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	04/11/20	\$525.00	0.20	\$105.00	Exchange emails with V. Calina re: bankruptcy motion
PLW	04/11/20	\$200.00	0.40	\$80.00	Filed Motion Record online
JWVY	04/11/20	\$325.00	0.30	\$97.50	Draft allocation and settlement agreement; Confer with S. Graff
SLG	05/11/20	\$850.00	2.00	\$1,700.00	Attend hearing before Hainey, J. on bankruptcy and emails with L. Williams and D. lampietro; prep for same
GTL	05/11/20	\$300.00	0.40	\$120.00	Judgment Process - Receive and organize submissions to Claims Officer 21-25 and update sheet;
DYL	05/11/20	\$325.00	0.60	\$195.00	Confirm counsel list; prepare counsel slip; attend hearing; send documents to Hainey J.; circulate FOCU settlement agreement; coordinate DocuSign; correspondence with external counsel
DMO	05/11/20	\$775.00	0.80	\$620.00	Emails re amendments to insolvency order of hearing and impact on Atradius
DJC	06/11/20	\$350.00	0.30	\$105.00	Engaged with J. Yantzi re AI Express Notice of Dispute and omnibus default judgment order
SLG	06/11/20	\$850.00	0.20	\$170.00	Discussion re recovery of intercorporate receivables
SLG	06/11/20	\$850.00	0.30	\$255.00	Completion of bankruptcy docs
GTL	06/11/20	\$300.00	0.70	\$210.00	Default Judgment Process: Receive BDO submissions 26-30 and organize, update chart;
DYL	06/11/20	\$325.00	0.60	\$195.00	Correspondence re bankruptcy with various counsel and client
DMO	06/11/20	\$775.00	0.40	\$310.00	Emails sent and received re settlement and Atradius matters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	06/11/20	\$325.00	0.80	\$260.00	Emails to D. Collett; Email to customer counsel re disputed claim; Telephone call with A. Consoli; Confer with S. Graff
SLG	08/11/20	\$850.00	0.30	\$255.00	Telephone call with J. Yantzi re form of allocation agreement and review emails
DYL	08/11/20	\$325.00	0.40	\$130.00	Correspondence with various counsel; coordinate signature with C. Mazur
DJC	09/11/20	\$350.00	1.20	\$420.00	Drafting default omnibus judgment order; Emailing J. Yantzi re same
SLG	09/11/20	\$850.00	0.30	\$255.00	Address Allocation and Settlement Agreement with Spergel with KSV
SLG	09/11/20	\$850.00	2.00	\$1,700.00	Telephone call with J. Yantzi; review Minutes and releases; attend hearing to approve settlement
DYL	09/11/20	\$325.00	1.40	\$455.00	Coordinate signatures; circulate order; arrange for orders to be entered; answer questions from opposing counsel
JWVY	09/11/20	\$325.00	2.10	\$682.50	Email to Receiver re disputed claim; Confer with S. Graff; Review supplementary motion record; Telephone call with J. Kras; Confer with S. Graff; Attend court hearing
DMO	10/11/20	\$775.00	0.20	\$155.00	Email from Atradius
DJC	11/11/20	\$350.00	0.10	\$35.00	Emailing J. Yantzi re Notices of Dispute re collection plan
SLG	11/11/20	\$850.00	0.10	\$85.00	Telephone call with J Yantzi
DJC	12/11/20	\$350.00	1.40	\$490.00	Drafting letter re Gigg Express Notice of Dispute; Emailing J. Yantzi re same
GTL	12/11/20	\$300.00	0.30	\$90.00	Receive and organize BDO submissions to Claims Officer - #31-40 with some recalled messages;
PLW	12/11/20	\$200.00	0.60	\$120.00	Entered Order of Hailey J. at Commercial List

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	13/11/20	\$350.00	1.10	\$385.00	Emailing J. Yantzi re Gigg Express; Emailing A. Consoli re same; Telephone call with BDO, S. Graff and J. Yantzi re collection process
SLG	13/11/20	\$850.00	0.50	\$425.00	Attend call with J. Yantzi and D. Collett and BDO re collection plan
SRM	13/11/20	\$385.00	0.20	\$77.00	Conduct prelim; Order, review and report on corporate profile for Insight Global Logistics Ltd.
DMO	13/11/20	\$775.00	0.40	\$310.00	Receive further emails from Atradius; Email to client
JWVY	13/11/20	\$325.00	2.90	\$942.50	Review and consider notices of dispute and summary of negotiations; Telephone call with Receiver re collection process and disputes; s to CIBC counsel
SLG	16/11/20	\$850.00	0.20	\$170.00	Discussion with respect to process of ending IR
JWVY	16/11/20	\$325.00	0.60	\$195.00	Confer with S. Graff; Email to the Receiver; notices of dispute
SLG	17/11/20	\$850.00	0.20	\$170.00	Emails re payments and reconciliation between receiverships
JWVY	17/11/20	\$325.00	1.10	\$357.50	Email to defendants' counsel re information request from the Receiver; Emails to the Receiver; Email to counsel to CIBC; Consider revisions to form of settlement agreement for customer
DJC	18/11/20	\$350.00	0.10	\$35.00	Emailing A. Consoli re telephone call to discuss Atradius collections
SLG	18/11/20	\$850.00	0.20	\$170.00	Emails re Atradius approach
DMO	18/11/20	\$775.00	0.40	\$310.00	Emails sent and received
DJC	19/11/20	\$350.00	1.50	\$525.00	Telephone call and email with R. Thapar re M&M Notice of Dispute; Attending telephone call with A. Consoli and D. O'Leary et al re Atradius collections and M&M Notice of Dispute; Emailing A. Consoli and J. Yantzi re collections process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	19/11/20	\$850.00	0.50	\$425.00	Discussion with J. Yantzi on various collection issues
DMO	19/11/20	\$775.00	1.40	\$1,085.00	Prepare for call with BDO; Conference call with same; Emails to and from BDO and Atradius; Email to Bank's counsel and contacts
JWVY	19/11/20	\$325.00	1.30	\$422.50	Consider issues raised by claims officer; Confer with S. Graff; Email to S. Graff and D. Collett
GTL	20/11/20	\$300.00	0.50	\$150.00	Atradius - Request from DO to provide a complete printout of claims submitted to Atradius; review website and provide excel spreadsheet and email report to AC, CM, DO and DC;
GTL	20/11/20	\$300.00	0.70	\$210.00	Claims Officer: Receive and organize claims 41-47;
JWVY	20/11/20	\$325.00	1.10	\$357.50	Confer with D. O'Leary and D. Collet re enforcement and collection process issues; Confer with S. Graff; Email to the Receiver;
DJC	23/11/20	\$350.00	1.00	\$350.00	Reviewing Notice of Dispute re Simcom; Emailing E. Lamek and J. Yantzi re omnibus default judgment
JWVY	23/11/20	\$325.00	0.70	\$227.50	Emails re collection process; Consider collection process order and form of default judgment
DJC	24/11/20	\$350.00	0.90	\$315.00	Engaged with J. Yantzi re Notices of Garnishment re enforcing omnibus default judgment; Emailing A. Consoli re same
SRM	24/11/20	\$385.00	0.40	\$154.00	Discussion with J. Yantzi re registration requirements; Review language in agreements and email re same
JWVY	24/11/20	\$325.00	1.30	\$422.50	Emails to D. Collett; Confer with S. Morris re PPSA registrations; Review form of customer credit agreement re grant of security interest; Email to the Receiver;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Telephone call with D. Collett re collection process
DJC	25/11/20	\$350.00	0.80	\$280.00	Engaged with J. Yantzi re omnibus default judgment re currency and interest; Emailing A. Consoli re telephone call re Rockwell
GTL	25/11/20	\$300.00	0.50	\$150.00	Atradius: Email inquiry from Atradius re AH Logistics, ascertain status from Atradius website and report to DO;
DMO	25/11/20	\$775.00	0.30	\$232.50	Several further emails from Atradius; Email with G. Lonergan
JWVY	25/11/20	\$325.00	2.60	\$845.00	Telephone call with A. Consoli; Consider issues related to currency and interest on claims; Confer with D. Collett re collection process; Email to A. Consoli; Emails to counsel to customers
DJC	26/11/20	\$350.00	0.50	\$175.00	Emailing A. Consoli re Notice of Dispute for Global Logistics; Emailing J. Yantzi re Notice of Dispute of AI Express; Emailing A. Consoli and A. Porter re M&M Notice of Dispute; Emailing R. Thapar re same
DMO	26/11/20	\$775.00	0.30	\$232.50	Email to counsel for Bank; Emails re Atradius
DYL	27/11/20	\$325.00	0.60	\$195.00	Review security documents; send response to client
DMO	27/11/20	\$775.00	0.30	\$232.50	Receive emails and attachments
DJC	30/11/20	\$350.00	2.50	\$875.00	Reviewing 251, Gigg Express and Insight Global Logistics Notices of Dispute; Revising letter re same; Emailing A. Consoli re same; Arranging to deliver letter to opposing counsel
DYL	30/11/20	\$325.00	2.40	\$780.00	Prepare updated security review
JEM	30/11/20	\$240.00	0.20	\$48.00	Order, review and report on PPSA searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	30/11/20	\$385.00	0.10	\$38.50	Review email from A. Consoli re PPSA registrations
DMO	30/11/20	\$775.00	0.40	\$310.00	Email re bankruptcy Order; Emails re claims filed by Atradius
TOTAL:			138.80	\$63,578.00	

Name	Hours	Rate	Value
Dennis M. O'Leary (DMO)	17.00	\$775.00	\$13,175.00
Steven L. Graff (SLG)	17.70	\$850.00	\$15,045.00
Miranda E. Spence (MES)	5.80	\$525.00	\$3,045.00
Jonathan W. V. Yantzi (JWVY)	37.50	\$325.00	\$12,187.50
Shannon R. Morris (SRM)	3.70	\$385.00	\$1,424.50
Geri T. Lonergan (GTL)	9.20	\$300.00	\$2,760.00
Damian Y. Lu (DYL)	25.20	\$325.00	\$8,190.00
Dillon J. Collett (DJC)	21.30	\$350.00	\$7,455.00
Jenaya E. McLean (JEM)	0.40	\$240.00	\$96.00
Patrick L. Williams (PLW)	1.00	\$200.00	\$200.00

OUR FEE	\$63,578.00
HST at 13%	\$8,265.14

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee	\$5.00
Search Under P.P.S.A.	\$16.00

Total Agency Costs	\$21.00
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Subject to HST

Corporate Search	\$901.00
Name Search	\$115.00
Due Diligence	\$29.70
Photocopies - Local	\$201.00
Deliveries/Parss	\$821.03
Reproduction Services	\$571.88
Service Provider Fee	\$9.00

Total Disbursements
HST at 13%

\$2,648.61
\$344.32

AMOUNT NOW DUE

\$74,857.07

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 694138

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

December 31, 2020

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended December 30, 2020

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	01/12/20	\$350.00	0.30	\$105.00	Engaged with J. Yantzi re telephone call with E. Lamek and BDO re omnibus default judgment motion; Emailing D. Schatzker re 251 Notice of Dispute
SLG	01/12/20	\$850.00	0.20	\$170.00	Emails re collection
SRM	01/12/20	\$385.00	0.30	\$115.50	Discussion re credit agreement, card holder's and registration process; Order, review and report on corporate profile
DMO	01/12/20	\$775.00	1.00	\$775.00	Receive numerous emails from Atradius; Emails to and from G. Lonergan; Instructions re payment received
JWVY	01/12/20	\$325.00	1.20	\$390.00	Email to Claims Officer; Confer with S. Graff; Review and consider issues related to registration against certain customers under the PPSA; Discussion with S. Morris; Email to the Receiver
DJC	02/12/20	\$350.00	1.30	\$455.00	Reviewing correspondence re default judgment motion; Preparing for telephone call with E. Lamek and

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					BDO re same; Attending telephone call re same; Engaged with J. Yantzi re same
DJC	02/12/20	\$350.00	1.00	\$350.00	Preparing for telephone call with P. Briseboise re resolution of Rockwell accounts; Engaged with A. Consoli re same; Attending meeting re same
SLG	02/12/20	\$850.00	0.80	\$680.00	Attend discussion with DLA, BDO and A&B re claims officer process and submission of info and materials
SLG	02/12/20	\$850.00	0.90	\$765.00	Complete security review
DMO	02/12/20	\$775.00	0.80	\$620.00	Numerous emails from Atradius; Email and instructions to G. Lonergan
JWVY	02/12/20	\$325.00	1.10	\$357.50	Telephone call with Claims Officer and the Receiver; Emails to customer debtors re settlement negotiations; Email to the Receiver re collection process
DJC	03/12/20	\$350.00	0.50	\$175.00	Telephone call with D. Schatzker re 251 Notice of Dispute
SLG	03/12/20	\$850.00	0.20	\$170.00	Emails with D. O'Leary re CIBC position
DYL	03/12/20	\$325.00	0.60	\$195.00	Communicate with outside counsel
DMO	03/12/20	\$775.00	0.60	\$465.00	Numerous further emails from Atradius; Email to S. Graff re Arbitration
GTL	04/12/20	\$300.00	7.00	\$2,100.00	Atradius: Receive 50+ emails denying coverage, number and organize; review Atradius website and prepare report to DO re denials to date; prepare report re payments made by buyers to date with report to AC of BDO; update notes re progress to date;
DMO	04/12/20	\$775.00	1.50	\$1,162.50	Numerous further emails from Atradius; Telephone call to Lencznars; Email to and from BDO; Letter to counsel for Atradius (x2); Email

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	04/12/20	\$325.00	0.70	\$227.50	Emails with the Receiver re collection process; Emails to counsel to customers re collection process;
SLG	07/12/20	\$850.00	0.20	\$170.00	Emails with E. Lamek
DYL	08/12/20	\$325.00	0.30	\$97.50	Respond to menchie's tenant issue
SRM	08/12/20	\$385.00	0.10	\$38.50	Review email re customers and CCAs missing
DMO	08/12/20	\$775.00	1.40	\$1,085.00	Drafting letter to counsel for Atradius re Arbitration; Read and review same; Forwarding same
JWVY	08/12/20	\$325.00	1.60	\$520.00	Telephone call with A. Consoli re collection process; Emails to A. Consoli re collection process; Emails to customers' counsel; Receipt and review of releases in connection with the Dhillon Settlement Agreement
SLG	09/12/20	\$850.00	0.30	\$255.00	Telephone call with J. Yantzi re status and signature on release
DMO	09/12/20	\$775.00	0.60	\$465.00	Email to counsel for Atradius re recent monies received; Response from counsel for Atradius
JWVY	09/12/20	\$325.00	0.70	\$227.50	Review releases, settlement agreement and receivership orders; Email to S. Graff re releases; Email to CIBC counsel releases
SLG	10/12/20	\$850.00	0.20	\$170.00	Emails re motion to discharge IR
JWVY	10/12/20	\$325.00	0.20	\$65.00	Email to customers' counsel
SLG	11/12/20	\$850.00	0.30	\$255.00	Commission Affidavit and review same; discussion with J. Yantzi
JWVY	11/12/20	\$325.00	0.70	\$227.50	Review correspondence re collection process; Revise supplementary affidavit of A. Consoli
JWVY	12/12/20	\$325.00	1.10	\$357.50	Receipt and review of certain customer credit agreements; Revise supplementary affidavit; Email to Claims Officer; Emails to A. Consoli re collection process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	13/12/20	\$850.00	0.20	\$170.00	Emails with E. Lamek re claims office
JWVY	13/12/20	\$325.00	0.90	\$292.50	Email to CIBC counsel; Email to client; Revise draft report; Confer with S. Graff
DJC	14/12/20	\$350.00	0.80	\$280.00	Emailing A. Consoli re Rockwell, Gigg Express and M&M Notices of Dispute; Emailing R. Thapar re requested documentation re M&M
SLG	14/12/20	\$850.00	0.30	\$255.00	Address discharge motion
SLG	14/12/20	\$850.00	0.40	\$340.00	Telephone call with D. O'Leary re approach with Atradius
SRM	14/12/20	\$385.00	0.40	\$154.00	Review file and discussion with J. Yantzi and review credit card agreement
DMO	14/12/20	\$775.00	0.50	\$387.50	Telephone call with S. Graff; Email to BDO re Atradius recoveries
JWVY	14/12/20	\$325.00	1.30	\$422.50	Confer with S. Graff re collection process; Telephone calls with A. Consoli; Review and revise draft settlement agreement; Confer with S. Morris re PPSA registrations; Attend to preparation of execution versions of releases
DYL	15/12/20	\$325.00	0.30	\$97.50	Deal with Menchies landlord
SRM	15/12/20	\$385.00	2.40	\$924.00	Order and review profiles against card credit agreement debtors' Begin review of agreements
JWVY	15/12/20	\$325.00	0.90	\$292.50	Telephone calls with A. Consoli; Review correspondence re collection process; Revise settlement agreement and release re customer and guarantors; Email to C. Mazur re releases; Email to CIBC counsel; Receipt and consideration of counter-offer from customer; Emails to A. Consoli; Receipt and review of statutory declarations re mortgage security; Email to C. Casasola re acknowledgment and direction

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	16/12/20	\$850.00	0.20	\$170.00	Emails re settlement re Arctic Fox mortgagee
GTL	16/12/20	\$300.00	0.60	\$180.00	Atradius - email revisions to GL proposed letter to DS re AH Logistics; prepare in final form with attachment; email to all plus counsel for Atradius;
DMO	16/12/20	\$775.00	1.00	\$775.00	Email with G. Lonergan; Revise letter to Atradius; Responding to C. Mazur
JWVY	16/12/20	\$325.00	0.60	\$195.00	Email to mortgagors' counsel re discharge of real property security; Confer with S. Graff; Email to A. Consoli; Telephone call with A. Consoli; Emails to customer counsel
CEC	17/12/20	\$315.00	0.50	\$157.50	Draft of Acknowledgement and Direction re Discharge of Charge; Draft of Discharge of Charge; Review of old parcel register for property and registered charge; Email to R. Hooke providing drafts for review; Request and review of parcel register for property; Email to J. Yantzi of all documents;
DMO	17/12/20	\$775.00	0.20	\$155.00	Emails sent and received
JWVY	17/12/20	\$325.00	0.40	\$130.00	Review statutory declarations; Email to C. Casasola re acknowledgment and direction; Emails to A. Consoli
SLG	18/12/20	\$850.00	0.40	\$340.00	Attend on conference call with A. Consoli, C. Mazur and D. O'Leary re Atradius issues
DMO	18/12/20	\$775.00	0.80	\$620.00	Conference call with S. Graff and BDO; Letter to solicitor for Atradius; Email to same
JWVY	18/12/20	\$325.00	0.40	\$130.00	Review updated summary of notices of dispute; Email to customer counsel
DJC	21/12/20	\$350.00	1.00	\$350.00	Reviewing Gigg Express Notices of Dispute and correspondence re same; Emailing A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	21/12/20	\$325.00	0.40	\$130.00	Receipt and review of email from counsel to certain of the debtors and confer with M. McDonald re same;
SLG	22/12/20	\$850.00	0.20	\$170.00	Emails re various collection efforts
DMO	22/12/20	\$775.00	0.40	\$310.00	Email from Buyer to BODY; Email to and from counsel for Atradius
JWVY	22/12/20	\$325.00	2.10	\$682.50	Emails to A. Consoli; Emails to E. Fan; Emails to customer counsel; Review draft report of claims officer; Telephone call with A. Consoli
SRM	23/12/20	\$385.00	0.40	\$154.00	Review email; Conduct prelims; Order and review profiles and report on same
DMO	23/12/20	\$775.00	0.30	\$232.50	Email to and from counsel for Atradius
JWVY	23/12/20	\$325.00	0.60	\$195.00	Email to S. Morris re searches; Emails to A. Consoli re collection process; Telephone call with A. Consoli; Telephone call with customer counsel
DMO	24/12/20	\$775.00	1.30	\$1,007.50	Prepare for lengthy telephone call with counsel for Atradius
JWVY	24/12/20	\$325.00	0.20	\$65.00	Emails with A. Consoli
SRM	27/12/20	\$385.00	2.90	\$1,116.50	Continue conducting prelims; Order and review profiles
SRM	29/12/20	\$385.00	1.00	\$385.00	Order business name reports; Continue reviewing corporate profiles and updating chart re same

TOTAL: 52.00 \$24,477.50

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	4.90	\$350.00	\$1,715.00
Steven L. Graff (SLG)	4.80	\$850.00	\$4,080.00
Shannon R. Morris (SRM)	7.50	\$385.00	\$2,887.50
Dennis M. O'Leary (DMO)	10.40	\$775.00	\$8,060.00
Jonathan W.V. Yantzi (JWVY)	15.10	\$325.00	\$4,907.50
Damian Y. Lu (DYL)	1.20	\$325.00	\$390.00
Geri T. Lonergan (GTL)	7.60	\$300.00	\$2,280.00
Carlos E. Casasola (CEC)	0.50	\$315.00	\$157.50

OUR FEE	\$24,477.50
HST at 13%	\$3,182.08

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Motion/Application	\$320.00
Teranet	\$65.30
Due Diligence-Gov Fee	\$10.00

Total Agency Costs	\$395.30
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Subject to HST

Corporate Search	\$949.00
Registrations-Conveyancer	\$170.00
Teraview Search	\$34.85
Service Fee Teranet	\$10.90
Due Diligence	\$59.40
Name Search	\$46.00

Total Disbursements	\$1,270.15
HST at 13%	\$165.12

AMOUNT NOW DUE

\$29,490.15

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference. 42983970.2

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 699963

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

February 28, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended January 31, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	24/10/20	\$350.00	0.80	\$280.00	Reviewing Supplementary Affidavit of Service re collection order; Revising same; Emailing D. Liu and J. Yantzi re: same
DJC	04/01/21	\$375.00	0.50	\$187.50	Emailing A. Consoli re Rockwell account and telephone call re same; Voicemail to A. Consoli re same; Emailing P. Briseboise re same; Emailing R. Thapar re M&M Notice of Dispute
DJC	05/01/21	\$375.00	0.60	\$225.00	Emailing A. Consoli re Rockwell account; Scheduling Zoom meeting with P. Briseboise re same; Attending meeting re same
SRM	05/01/21	\$395.00	4.60	\$1,817.00	Continue review of credit card agreements and prepare summary of same
JWVY	05/01/21	\$350.00	0.60	\$210.00	Receipt and review of email regarding customer negotiation; Email to customer counsel; Telephone call with A. Consoli

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	06/01/21	\$395.00	1.80	\$711.00	Review and revise summary of card credit agreements; Discussion with J. Yantzi re same
JWVY	06/01/21	\$350.00	0.90	\$315.00	[A107] Communicate/Other Outside Counsel Telephone call with customer counsel; Email to A. Consoli; Review chart re card credit agreements; Confer with S. Morris; Emails to customer counsel
DJC	07/01/21	\$375.00	0.40	\$150.00	Reviewing correspondence re Gigg Express and M&M Notices of Dispute; Emailing A. Consoli re same
DYL	07/01/21	\$325.00	0.20	\$65.00	Communications with client re sworn affidavits
JWVY	07/01/21	\$350.00	0.10	\$35.00	Email to customer counsel
DJC	08/01/21	\$375.00	0.50	\$187.50	Reviewing correspondence re claims process and default judgment; Emailing J. Yantzi re same
SLG	08/01/21	\$875.00	0.50	\$437.50	Review emails re claims submission to claims officer
DJC	09/01/21	\$375.00	1.30	\$487.50	Telephone call with J. Yantzi re claims submissions re default judgment and Notices of Dispute; Reviewing correspondence re same
JWVY	09/01/21	\$350.00	1.10	\$385.00	Review correspondence re collection plan; Telephone call with D. Collett; Email to the Receiver
DJC	10/01/21	\$375.00	0.80	\$300.00	Drafting email to A. Consoli re claims submissions re default judgment; Emailing J. Yantzi and A. Consoli re same
DJC	11/01/21	\$375.00	0.60	\$225.00	Preparing Notice of Motion re omnibus default judgment
SLG	11/01/21	\$875.00	0.40	\$350.00	Review letter from D. O'Leary re arbitration with Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	11/01/21	\$395.00	0.70	\$276.50	Review email; Conduct prelim; Obtain corporate profiles and PPSA search for Amman Attique; Review and report on same
DMO	11/01/21	\$795.00	1.00	\$795.00	Letter to client; Read and review same; Email from BDO and S. Graff
JWVY	11/01/21	\$350.00	0.70	\$245.00	Review correspondence re collection plan; Email to S. Morris re searches; Review search results; Emails to A. Consoli
DJC	12/01/21	\$375.00	0.40	\$150.00	Emailing A. Consoli re Rockwell settlement offer; Emailing J. Deehan re same
SLG	12/01/21	\$875.00	0.30	\$262.50	Telephone call with D. O'Leary re approach to mediation; review letter to BDO
DMO	12/01/21	\$795.00	0.50	\$397.50	Email to and from S. Graff; Telephone call with S. Graff; Emails to clients
MES	12/01/21	\$550.00	0.20	\$110.00	Review emails re claim against Atradius and strategy
JWVY	12/01/21	\$350.00	0.80	\$280.00	Telephone call with A. Consoli; Email to customer counsel
DJC	13/01/21	\$375.00	0.60	\$225.00	Emailing A. Consoli re corporate search re Rockwell; Engaged with S. Morris and J. Yantzi re same; Pulling search re same; Engaged with A. Consoli re settlement agreement and release re same
SRM	13/01/21	\$395.00	0.70	\$276.50	Review email and credit card agreement; Conduct prelims; Order, review and report on profiles and other findings
JWVY	13/01/21	\$350.00	0.60	\$210.00	Emails to the Receiver; Review correspondence re customer account; Emails to customer counsel
DJC	14/01/21	\$375.00	0.30	\$112.50	Inquiring with Commercial List as to motion dates re omnibus default judgment; Considering motion materials re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	14/01/21	\$375.00	0.40	\$150.00	Engaged with A. Consoli re settlement agreement and release re Rockwell; Reviewing same; Emailing P. Briseboise and J. Deehan re same
JWVY	14/01/21	\$350.00	0.30	\$105.00	Telephone call with customer counsel and A. Consoli; Telephone call with A. Consoli
DJC	15/01/21	\$375.00	0.90	\$337.50	Reviewing letter from D. O'Leary re arbitration against Atradius; Telephone call with D. O'Leary, S. Graff, A. Consoli and C. Mazur re same
DJC	15/01/21	\$375.00	0.30	\$112.50	Inquiring with Commercial List re scheduling attendance re motion for omnibus default judgment; Emailing A. Consoli, J. Yantzi, E. Lamek et al. re telephone call to provide status update to CIBC re collections process
SLG	15/01/21	\$875.00	0.90	\$787.50	Conference call with BDO reps and A&B re insurance issues with Atradius and arbitration
MGM	15/01/21	\$450.00	0.20	\$90.00	Follow ups to verify if Application to delete receivership order has been certified by the registry office
DMO	15/01/21	\$795.00	1.20	\$954.00	Lengthy telephone call re next steps re Atradius; Attempted call to Monique, counsel to the bank
JWVY	15/01/21	\$350.00	0.20	\$70.00	Review and consider correspondence from the Claims Officer; Email to A. Consoli
GTL	18/01/21	\$340.00	1.00	\$340.00	Atradius - Update status with DO; prepare Atradius statement dated January 18; Organize Receiver submissions forward;
DMO	18/01/21	\$795.00	0.20	\$159.00	Email to counsel for CIBC
DJC	19/01/21	\$375.00	0.80	\$300.00	Reviewing collections plan order and correspondence re same; Engaged with J. Yantzi re dispute packages

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	19/01/21	\$795.00	0.30	\$238.50	Email to and from G. Lonergan
JWVY	19/01/21	\$350.00	2.20	\$770.00	Telephone call with A. Consoli; Emails to claims officer; Review revised claims officer report; Confer with S. Graff and D. Collett; Emails to A. Consoli; Consider disputed claims and required documentation
DJC	20/01/21	\$375.00	4.20	\$1,575.00	Telephone call with A. Consoli, E. Lamek, J. Yantzi, S. Graff and C. Mazur re default judgment motion; Emailing R. Thapar and A. Porter re collections process; Preparing request form re motion date; Emailing J. Deehan re Rockwell settlement proposal; Engaged with J. Yantzi re motion dates for default judgment
SLG	20/01/21	\$875.00	0.60	\$525.00	Conference call with DLA, BDO and A&B on claims process and follow up with J. Yantzi
SRM	20/01/21	\$395.00	0.10	\$39.50	Review email re potential PPSA registrations to be filed
JWVY	20/01/21	\$350.00	2.40	\$840.00	Telephone call with the Receiver and the Claims Officer; Telephone call with the Receiver; Confer with S. Graff; Receipt and review of executed release in favour of BDO Canada Limited; Email to A. Consoli
DJC	21/01/21	\$375.00	2.10	\$787.50	Emailing S. Graff re scheduling motion for default judgment; Emailing Commercial List re same; Scheduling chambers appearance with Justice Hainey re same; Engaged with J. Yantzi re omnibus default judgment submissions and settlement agreement re 2320959 Ontario Inc.; Emailing A. Consoli re same
SLG	21/01/21	\$875.00	0.10	\$87.50	Clarify process
JWVY	21/01/21	\$350.00	1.30	\$455.00	Emails to the Receiver; Email to customer counsel; Confer with D. Collett re collection process;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Telephone call with customer debtor; Telephone call with A. Consoli
DJC	22/01/21	\$375.00	1.50	\$562.50	Drafting email to BDO re default judgment and enforcement re claims process; Emailing J. Yantzi and S. Graff re same; Emailing A. Consoli re 2320959 Ontario Inc. settlement agreement; Reviewing Notice of Dispute and settlement agreement re same
DMO	22/01/21	\$795.00	0.70	\$556.50	Telephone call to Monique Jilesen; Letter to counsel for Atradius
SRM	23/01/21	\$395.00	0.90	\$355.50	Begin preparing draft PPSA registrations
SRM	24/01/21	\$395.00	0.10	\$39.50	Review email and discussion re same
JWVY	24/01/21	\$350.00	0.30	\$105.00	Review and consider correspondence and documentation in respect of registrations against customer debtors; Email to S. Morris re same
DJC	25/01/21	\$375.00	0.80	\$300.00	Revising settlement agreement re JMD Express; Reviewing Notices of Dispute re same; Emailing A. Consoli re same
DJC	25/01/21	\$375.00	0.90	\$337.50	Reviewing Receiver's Collection Plan Order re default judgment motion; Preparing for case conference with Hailey J. re same; Attending scheduling appearance re same; Engaged with S. Graff re same
DJC	25/01/21	\$375.00	1.00	\$375.00	Reviewing correspondence re default judgment; Engaged with J. Yantzi re same; Emailing A. Consoli re same
SLG	25/01/21	\$875.00	0.20	\$175.00	Emails with D. Collett re motion
JWVY	25/01/21	\$350.00	0.30	\$105.00	Telephone call with D. Collett re court appearance and debtor customer names issue

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	26/01/21	\$375.00	0.20	\$75.00	Emailing K. Goncalvez re JMD Express settlement and release
DJC	26/01/21	\$375.00	1.00	\$375.00	Emailing E. Lamek and service list re Endorsement of Hailey J. re omnibus default judgment motion; Engaged with A. Consoli re motion materials re same; Engaged with J. Yantzi re same
DJC	26/01/21	\$375.00	0.10	\$37.50	Emailing R. Thapara re M&M Notice of Dispute and request for supporting documentation re same
DJC	26/01/21	\$375.00	1.60	\$600.00	Engaged with A. Consoli re updating amended claim documentation re collections process and service re same; Engaged with S. Morris and J. Yantzi re same
SLG	26/01/21	\$875.00	0.20	\$175.00	Emails with D. Collett re outcome of conference with Hailey, J.
SLG	26/01/21	\$875.00	0.20	\$175.00	Review emails on claims and judgments
SRM	26/01/21	\$395.00	2.30	\$908.50	Review emails; Conduct prelims; Order profiles and business name reports and begin preparing chart of results
DMO	26/01/21	\$795.00	0.60	\$477.00	Receive Endorsement of Justice Haney; Read and review letter to counsel for Atradius
DJC	27/01/21	\$375.00	1.50	\$562.50	Emailing J. Yantzi re default judgment submissions; Engaged with D. O'Leary and A. Consoli re same; Emailing S. Morris re same
DJC	27/01/21	\$375.00	1.20	\$450.00	Considering corporate profile searches re default judgment submissions and amended claim documentation re same; Emailing J. Yantzi and A. Consoli re same
SLG	27/01/21	\$875.00	0.20	\$175.00	Emails re claims and judgment motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MGM	27/01/21	\$450.00	0.30	\$135.00	Telephone call with J Yantzi; Telephone call with LRO; Update Application deleting interim receiver's order and resubmit for registration; Update CIBC Counsel
SRM	27/01/21	\$395.00	3.80	\$1,501.00	Continue reviewing profiles and conducting additional searches and preparing report on same
DMO	27/01/21	\$795.00	0.40	\$318.00	Email to and from counsel for Atradius
JWVY	27/01/21	\$350.00	0.20	\$70.00	Telephone call with D. Collett re collection plan
DJC	28/01/21	\$375.00	1.00	\$375.00	Engaged with A. Consoli and J. Yantzi re amended claim documentation and default judgement; Reviewing corporate searches re same
DJC	28/01/21	\$375.00	0.30	\$112.50	Engaged with A. Porter, A. Consoli and J. Yantzi re M&M, Gigg Express, Load Solutions and Preferred Transport re claims process
SRM	28/01/21	\$395.00	4.20	\$1,659.00	Review emails and telephone calls re same; Order and review additional profiles and report on same; Reviewing and conducting additional prelims and ordering business name reports and profiles re same
JWVY	28/01/21	\$350.00	1.30	\$455.00	Review correspondence re collection plan; Review search summary; Confer with S. Morris; Emails to the Receiver
DJC	29/01/21	\$375.00	1.30	\$487.50	Reviewing corporate search information and correspondence re M&M, Gigg Express, Load Solutions and Preferred Transport; Telephone calls with A. Consoli and A. Porter re same; Emailing A. Consoli re same
SRM	29/01/21	\$395.00	3.70	\$1,461.50	Email from and to BDO; Reviewing business names reports and profiles and ordering additional profiles

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	29/01/21	\$795.00	0.30	\$238.50	Correspondence with Atradius; email with G. Lonergan
JWVY	29/01/21	\$350.00	0.30	\$105.00	Email to A. Consoli; Email to customer counsel
SRM	30/01/21	\$395.00	5.20	\$2,054.00	Continue reviewing business name reports and corporate profiles and preparing chart re same; Email to BDO re same
SRM	31/01/21	\$395.00	2.20	\$869.00	Continue preparing draft PPSA registration; Order and review additional profiles and update charts
TOTAL:			<u>82.50</u>	<u>\$35,195.00</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	27.90	\$374.28	\$10,442.50
Shannon R. Morris (SRM)	30.30	\$395.00	\$11,968.50
Jonathan W. Yantzi (JWVY)	13.60	\$350.00	\$4,760.00
Damian Y. Lu (DYL)	0.20	\$325.00	\$65.00
Steven L. Graff (SLG)	3.60	\$875.00	\$3,150.00
Dennis M. O'Leary (DMO)	5.20	\$795.00	\$4,134.00
Miranda E. Spence (MES)	0.20	\$550.00	\$110.00
Michael G. McDonald (MGM)	0.50	\$450.00	\$225.00
Geri T. Lonergan (GTL)	1.00	\$340.00	\$340.00

OUR FEE \$35,195.00
 HST at 13% \$4,575.35

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee \$218.00
 Search Under P.P.S.A. \$9.00

Total Agency Costs \$227.00

Subject to HST

Due Diligence	\$1,097.60
Corporate Search	\$1,638.00
Service Provider Fee	\$11.00
Teraview Search	\$3.00
Name Search	\$989.00
Total Disbursements	\$3,738.60
HST at 13%	\$486.02

AMOUNT NOW DUE

\$44,221.97

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference. 43666802.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 702297

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

March 30, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended February 28, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	01/02/21	\$375.00	0.60	\$225.00	Revising settlement agreement and release re JMD Express; Emailing A. Consoli re same
DJC	01/02/21	\$375.00	0.40	\$150.00	Emailing K. Goncalvez re JMD Express and Trans Rapid Cargo settlements
DJC	01/02/21	\$375.00	0.20	\$75.00	Emailing A. Consoli re service of amended claims re default judgment process
SRM	01/02/21	\$395.00	4.60	\$1,817.00	Reviewing emails; Continue reviewing profiles and reports and updating charts; Emails from and to BDO re same
JWVY	01/02/21	\$350.00	1.10	\$385.00	Emails to A. Consoli; Consider and revise draft communications and issues posed re registrations against customers; Review draft registration; Confer with M. McDonald re registration on title; Email to counsel to mortgagors; Email to customers' counsel
DJC	02/02/21	\$375.00	0.40	\$150.00	Engaged with J. Yantzi re New Malwa settlement payments and non-waiver re new payment plan

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	02/02/21	\$375.00	1.10	\$412.50	Engaged with A. Consoli re JMD Express settlement, claims process and house accounts; Emailing J. Deehan re Rockwell settlement
SRM	02/02/21	\$395.00	1.20	\$474.00	Review emails from BDO; Review additional profiles and business name reports and update chart; Order expired business names lists
JWVY	02/02/21	\$350.00	0.70	\$245.00	Draft registrations; Emails to A. Consoli; Emails to counsel to customers; Confer with D. Collett
DJC	03/02/21	\$375.00	1.50	\$562.50	Reviewing correspondence re default judgment motion and settlement of claims; Engaged with J. Yantzi and S. Graff re preparation of budget estimate re same; Preparing budget estimate re claims process and enforcement of judgments
SLG	03/02/21	\$875.00	0.50	\$437.50	Telephone call with C. Mazur re timeline and approach and summary
SRM	03/02/21	\$395.00	1.70	\$671.50	Emails from and to BO re customer information requests; Submitting PPSA registrations; Order AB post-registration PPSA searches
JWVY	03/02/21	\$350.00	1.20	\$420.00	Consider issue of registering against parties subject to a settlement agreement; Email to A. Consoli; Review and revise draft letters to PPSA debtors; Confer with S. Graff and D. Collett
DJC	04/02/21	\$375.00	0.10	\$37.50	Emailing K. Goncalvez and A. Consoli re JMD Express settlement agreement and release
DJC	04/02/21	\$375.00	0.50	\$187.50	Emailing J. Yantzi re default judgment and claims process re budget estimate and issues list re 9th Report of the Receiver
SRM	04/02/21	\$395.00	1.60	\$632.00	Order certified post-registration PPSA searches; Email from BDO; Review file and conduct additional searches and report on same; Review and revise debtor notification letters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	04/02/21	\$350.00	0.60	\$210.00	Review and consider draft judgment enforcement budget; Review and revise issues list; Confer with D. Collett
DJC	05/02/21	\$375.00	0.10	\$37.50	Emailing J. Deehan and A. Consoli re Rockwell settlement cheque
DJC	05/02/21	\$375.00	0.30	\$112.50	Engaged with J. Yantzi and A. Consoli re default judgment and claims process
SRM	05/02/21	\$395.00	0.50	\$197.50	Review 3C verification statements; Email from and to BDO re custom searches; Order, review and report on Star Express
JWVY	05/02/21	\$350.00	0.90	\$315.00	Email to A. Consoli; Emails to D. Collett; Emails to customer counsel
SRM	06/02/21	\$395.00	0.80	\$316.00	Review post-registration searches against customers
DJC	07/02/21	\$375.00	1.50	\$562.50	Preparing letter to D. Schatzker re Gigg Express Notice of Dispute and bank records; Review correspondence re same
JWVY	08/02/21	\$350.00	0.30	\$105.00	Telephone call to customer; Emails to A. Consoli
DJC	09/02/21	\$375.00	1.50	\$562.50	Reviewing and revising letters to D. Schatzker and R. Thapar
DJC	09/02/21	\$375.00	0.70	\$262.50	Revising budget estimate re claims enforcement process; Emailing J. Yantzi and S. Graff re same
JWVY	09/02/21	\$350.00	0.20	\$70.00	Confer with D. Collett re collection plan; Confer with S. Graff; Email to customer counsel
DJC	10/02/21	\$375.00	0.90	\$337.50	Engaged with J. Yantzi and S. Graff re default judgment and claims process; Reviewing correspondence re same
SLG	10/02/21	\$875.00	0.90	\$787.50	Conference call with D. Collett and J. Yantzi; review collection budget; review draft report to CIBC
SRM	10/02/21	\$395.00	0.30	\$118.50	Review debtor notification letters; Email to BDO re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JWVY	10/02/21	\$350.00	0.80	\$280.00	Confer with D. Collet; Meeting with S. Graff and D. Collett re collection plan
DJC	11/02/21	\$375.00	0.50	\$187.50	Revising budget re collections process; Emailing C. Mazur re same
DJC	11/02/21	\$375.00	0.90	\$337.50	Engaged with J. Yantzi and A. Consoli re second service re claims process; Revising report to CIBC re same
DJC	11/02/21	\$375.00	2.80	\$1,050.00	Telephone call with J. Yantzi re Notices of Dispute; Emailing A. Consoli re same; Attending meeting with S. Graff, J. Yantzi, A. Consoli and C. Mazur re report to CIBC; Emailing C. Mazur re same
SLG	11/02/21	\$875.00	1.30	\$1,137.50	Review and revise Receiver's report and conference call with C. Mazur, A. Consoli, J. Yantzi and D. Collett to discuss report and collection process
SRM	11/02/21	\$395.00	0.20	\$79.00	Emails from and to BDO; Updating PPSA chart and re-circulate
JWVY	11/02/21	\$350.00	3.80	\$1,330.00	Review and revise draft report; Confer with S. Graff and D. Collett; Emails to C. Mazur and A. Consoli
DJC	12/02/21	\$375.00	2.50	\$937.50	Preparing letter to D. Schatzker re Gigg Express; Preparing letter to R. Thapar re M&M, Simcom and Dynamic Freight; Engaged with A. Consoli re same; Arranging to send same
SRM	12/02/21	\$395.00	0.60	\$237.00	Telephone call with Skyline Transport; Email to BDO re same; Review emails; Order additional profiles
JWVY	13/02/21	\$350.00	0.10	\$35.00	Email to the Receiver
DJC	16/02/21	\$375.00	0.10	\$37.50	Emailing R. Thapar re letter dated February 12, 2021 re M&M, Simcom and Dynamic Freight Notices of Dispute
JWVY	16/02/21	\$350.00	0.30	\$105.00	Review correspondence and draft order; Email to M. McDonald re Plaintiff counsel's draft order to delete instruments from title; Email to A. Consoli

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	17/02/21	\$795.00	1.00	\$795.00	Telephone call to and from counsel for Atradius; S. Stieber; Letter to client
JWVY	17/02/21	\$350.00	1.20	\$420.00	Telephone call with A. Consoli; Emails to customer counsel; Telephone call with customer counsel; Email to A. Consoli
DJC	18/02/21	\$375.00	0.10	\$37.50	Emailing K. Goncalvez re JMD Express settlement
SLG	18/02/21	\$875.00	0.30	\$262.50	Telephone call with account debtors counsel
SRM	18/02/21	\$395.00	3.80	\$1,501.00	Continue review of card credit agreements and prepare notes re same; Prepare draft PPSA registrations
JWVY	18/02/21	\$350.00	1.60	\$560.00	Confer with M. McDonald re draft order to delete registrations on title; Email to CIBC counsel; Telephone call with the Receiver and customer counsel; Telephone call with the Receiver; Telephone call with customer counsel
DJC	19/02/21	\$375.00	0.10	\$37.50	Emailing A. Consoli re JMD Express settlement and Trans Rapid Cargo Notice of Dispute
SRM	19/02/21	\$395.00	2.90	\$1,145.50	Continue reviewing card credit agreements; Preparing draft PPSA registrations and reporting to BDO re same
SRM	20/02/21	\$395.00	0.40	\$158.00	Review email from BDO and respond re same; Submitting PPSA registrations; Updating chart
JWVY	20/02/21	\$350.00	1.10	\$385.00	Consider and revise form of dispute submission to Claims Officer and confer with D. Collett re same; Consider issues related to the collection plan and email to A. Consoli
DJC	22/02/21	\$375.00	0.30	\$112.50	Emailing J. Yantzi and A. Consoli re submissions of Dispute Packages to Claims Officer; Telephone call with M. Spence re omnibus default judgment motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	22/02/21	\$395.00	1.00	\$395.00	Review PPSA registrations; Order post-registration Saskatchewan PPSA search; Review and revise debtor letters; Review returned registered mail; Update chart
DJC	23/02/21	\$375.00	0.20	\$75.00	Emailing J. Yantzi re Dispute Package submissions to Claims Officer and omnibus default judgment motion
SLG	23/02/21	\$875.00	0.30	\$262.50	Review emails re Receivers Report
SRM	23/02/21	\$395.00	0.20	\$79.00	Order certified post-registration PPSA searches; Review returned registered mail
JWVY	23/02/21	\$350.00	3.10	\$1,085.00	Confer with D. Collett re collection process; Telephone call with A. Consoli; Email to customer's counsel; Draft the Receiver's report
DJC	24/02/21	\$375.00	1.60	\$600.00	Reviewing and revising Tenth Report of the Receiver; Emailing J. Yantzi re same; Telephone call with J. Yantzi re omnibus default judgment motion
DJC	24/02/21	\$375.00	0.30	\$112.50	Reviewing correspondence re Dispute Package submissions to Claims Officer; Emailing K. Goncalvez re dispute submission re Trans Rapid Cargo
DJC	24/02/21	\$375.00	2.50	\$937.50	Preparing default judgment motion materials; Engaged with J. Yantzi; S. Graff and A. Consoli re same
SLG	24/02/21	\$875.00	0.20	\$175.00	Address motion and sequence and review of report
JWVY	24/02/21	\$350.00	3.10	\$1,085.00	Telephone call with A. Consoli; Confer with D. Collett re collection plan; Emails to the Receiver; Draft Receiver's report; Review and revise draft order and form of judgment
DJC	25/02/21	\$375.00	0.10	\$37.50	Revising default judgment order
DJC	25/02/21	\$375.00	0.50	\$187.50	Emailing A. Consoli and J. Yantzi re default judgment list

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	25/02/21	\$395.00	0.60	\$237.00	Review 3C verification statements and certified post-registration PPSA searches
DJC	26/02/21	\$375.00	0.10	\$37.50	Emailing A. Consoli re BSD Linehaul Notice of Dispute
DJC	26/02/21	\$375.00	1.30	\$487.50	Engaged with J. Yantzi re default judgment list; Emailing J. Yantzi and A. Consoli re claims process, default judgment list and settlement negotiations with subject customers
SLG	26/02/21	\$875.00	0.20	\$175.00	Review issues with claims offer report
SRM	26/02/21	\$395.00	0.20	\$79.00	Review emails from BDO
JWVY	26/02/21	\$350.00	2.70	\$945.00	Emails to customer counsel; Discussion with D. Collett re collection plan; Emails to A. Consoli; Revise draft Receiver's report
DJC	27/02/21	\$375.00	0.10	\$37.50	Considering default judgments as against customers and guarantors on a joint and several basis
DJC	28/02/21	\$375.00	2.10	\$787.50	Preparing Notice of Motion re omnibus default judgment
TOTAL:			<u>74.00</u>	<u>\$29,862.00</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	25.90	\$375.00	\$9,712.50
Shannon R. Morris (SRM)	20.60	\$395.00	\$8,137.00
Jonathan W. Yantzi (JWVY)	22.80	\$350.00	\$7,980.00
Steven L. Graff (SLG)	3.70	\$875.00	\$3,237.50
Dennis M. O'Leary (DMO)	1.00	\$795.00	\$795.00

OUR FEE \$29,862.00
 HST at 13% \$3,882.06

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee	\$289.00
Search Under P.P.S.A.	\$449.00
Registration Under P.P.S.A.	\$478.00

Total Agency Costs	\$1,216.00
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Subject to HST

Due Diligence	\$802.60
Name Search	\$92.00
Corporate Search	\$612.00
Service Provider Fee	\$762.00
Bankruptcy Search	\$1,070.30
Photocopies - Local	\$19.00
Other Expense	\$6.50
Postage	\$242.66

Total Disbursements	\$3,607.06
HST at 13%	\$468.92

AMOUNT NOW DUE

\$39,036.04

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 704951

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

April 22, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 31, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	01/03/21	\$375.00	0.40	\$150.00	Revising Notice of Motion re default judgment; Emailing J. Yantzi re same
DJC	01/03/21	\$375.00	0.50	\$187.50	Preparing for and attending at conference call with E. Lamek, A. Consoli et al. re default judgment motion
DJC	01/03/21	\$375.00	0.30	\$112.50	Preparing for and attending at telephone conference re BSD Linehaul Notice of Dispute with A. Consoli and opposing counsel
DJC	01/03/21	\$375.00	0.50	\$187.50	Emailing J. Yantzi and A. Consoli re Notice of Dispute re RN Transport and Himalaya Express
SLG	01/03/21	\$875.00	0.80	\$700.00	Attend on call with BDO and E. Lamek re Report and Service issues
SLG	01/03/21	\$875.00	0.10	\$87.50	Emails from B. Kay
JY	01/03/21	\$350.00	1.10	\$385.00	Review draft notice of motion; Telephone call with the Receiver and the Claims Officer

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	02/03/21	\$375.00	0.10	\$37.50	Emailing A. Consoli re Notice of Dispute re RN Transport
DJC	02/03/21	\$375.00	0.30	\$112.50	Emailing J. Yantzi and A. Consoli re default judgment list
DJC	02/03/21	\$375.00	1.20	\$450.00	Emailing A. Consoli re supplementary affidavit re default judgment motion; Emailing M. Spence and S. Graff re Notice of Motion and draft order re same
SRM	02/03/21	\$395.00	0.10	\$39.50	Review emails from BDO; Email to group re same
JY	02/03/21	\$350.00	0.90	\$315.00	Correspondence re collection plan; Confer with D. Collet re motion materials and affidavit; Review draft affidavit
DJC	03/03/21	\$375.00	6.00	\$2,250.00	Reviewing comments re supplementary affidavit re default judgment motion; Engaged with A. Consoli and J. Yantzi re same; Emailing E. Lamek and D. Nunes re same; Reviewing comments from E. Lamek and D. Nunes re same; Considering schedules needed for defaulting subject customers; Revising supplementary affidavit
DJC	03/03/21	\$375.00	0.60	\$225.00	Engaged with D. O'Leary, S. Graff and J. Yantzi re Atradius arbitration
DJC	03/03/21	\$375.00	0.30	\$112.50	Telephone call with M. Spence re default judgment motion; Emailing M. Spence supplementary affidavit re same
SLG	03/03/21	\$875.00	0.50	\$437.50	Conference call with D. O'Leary re developments with Atradius and approach to resolution; review letter
SRM	03/03/21	\$395.00	0.10	\$39.50	Review returned mail
DMO	03/03/21	\$795.00	0.60	\$477.00	Telephone call with Aird and Berlis team re Atradius
JY	03/03/21	\$350.00	2.40	\$840.00	Confer with D. Collett re collection and master list to be appended to affidavit and order; Revise draft

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					report ; Telephone call with S. Graff, D. O'Leary and D. Collett re insurance issues
DJC	04/03/21	\$375.00	1.50	\$562.50	Emailing A. Consoli re supplementary affidavit and responding comments; Engaged with A. Consoli re same; Emailing E. Lamek and D. Nunes re same
DJC	04/03/21	\$375.00	1.20	\$450.00	Engaged with A. Consoli re defaulting subject customers and service via email and mail; Engaged with M. Spence and J. Yantzi re default judgment schedules and preparation of judgment forms
MES	04/03/21	\$550.00	0.30	\$165.00	Discussion with D. Collett re default judgment motion and strategy
JY	04/03/21	\$350.00	0.60	\$210.00	Revise draft Receiver's report; Review correspondence re collection plan
DJC	05/03/21	\$375.00	2.00	\$750.00	Emailing A. Consoli re defaulting subject customers and service re same; Meeting with A. Consoli, A. Boettger and J. Yantzi re default judgment schedules; Engaged with D. Nunes and J. Yantzi re default judgment report and Tenth Report of the Receiver; Confirming hearing with Commercial List
DJC	05/03/21	\$375.00	0.10	\$37.50	Emailing A. Consoli re executed settlement agreement re JMD Express
SLG	05/03/21	\$875.00	0.20	\$175.00	Review letter from M. Jilesen re Atradius
DMO	05/03/21	\$795.00	0.80	\$636.00	Letter to M. Jilesen; Counsel to Bank; Read and review same; Instructions
DMO	05/03/21	\$795.00	0.80	\$636.00	Letter to M. Jilesen, Counsel to the Bank; Read and review same; Instructions
MES	05/03/21	\$550.00	0.20	\$110.00	Review letter to M. Jilesen re Atradius claim

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JY	05/03/21	\$350.00	1.90	\$665.00	Review draft schedules; Telephone call with the Receiver; Revise report; Review correspondence re Atradius
DJC	08/03/21	\$375.00	10.10	\$3,787.50	Arranging to set up Zoom video conference hearing re motion for omnibus default judgment; Engaged with J. Yantzi and A. Consoli re default judgment schedules; Arranging for Sync.com shared folder re motion materials; Commissioning supplementary affidavit of A. Consoli; Emailing E. Lamek and D. Nunes re same
DJC	08/03/21	\$375.00	0.30	\$112.50	Pulling corporate profile re MOL Truck and Trailer Repair; Emailing A. Consoli re same
SRM	08/03/21	\$395.00	0.20	\$79.00	Review email; Conduct prelim; Obtain, review and report on corporate profile for MOI Truck and Trailer Repair Inc.
LN	08/03/21	\$240.00	0.10	\$24.00	Email from D. Collett re: creation of Sync.com link; Creation of said link; Email to D. Collett with sync link.
JY	08/03/21	\$350.00	5.20	\$1,820.00	Review revised affidavit and draft order schedules; Confer with D. Collett re motion record; Prepare draft judgments; Email to A. Consoli re truck leases; Confer with S. Graff; Email to lessor re interim receivership; Revise Receiver's report
DJC	09/03/21	\$375.00	10.40	\$3,900.00	Reviewing default judgment forms; Engaged with J. Yantzi and A. Consoli re same; Finalizing motion materials re default judgment; Preparing motion record re same; Engaged with M. Spence, A. Consoli and C. Mazur re same
MES	09/03/21	\$550.00	2.60	\$1,430.00	Telephone calls with D. Collett re default judgment motion; Review Default Judgment Report; Review Tenth Report; Revise notice of motion and draft judgment, and emails re: same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JY	09/03/21	\$350.00	1.10	\$385.00	Email to the Receiver; Confer with D. Collett re motion record and draft judgments
DJC	10/03/21	\$375.00	2.20	\$825.00	Serving motion record on service list; Arranging for motion record to be filed with the court; Emailing D. O'Leary re same; Sending motion record to Atradius
SRM	10/03/21	\$395.00	0.10	\$39.50	Review returned registered mail
DMO	10/03/21	\$795.00	0.80	\$636.00	Receive Motion Record and review emails re service on Stieber; Instructions; Email to counsel for CIBC
MES	10/03/21	\$550.00	0.20	\$110.00	Exchange emails with A. Consoli re form of omnibus default judgment order
PLW	10/03/21	\$225.00	0.40	\$90.00	Submitted Motion Record for filing online
JY	10/03/21	\$350.00	0.10	\$35.00	Email to the Receiver
DJC	11/03/21	\$375.00	0.10	\$37.50	Emailing A. Consoli and K. Goncalvez re settlement re JMD Express
DJC	11/03/21	\$375.00	0.50	\$187.50	Preparing counsel slip re motion for default judgment; Emailing A. Consoli and C. Mazur re same
JY	11/03/21	\$350.00	0.40	\$140.00	Email to the Receiver; Email to customer counsel re settlement offer
DJC	12/03/21	\$375.00	2.00	\$750.00	Preparing for motion for omnibus default judgment; Engaged with M. Spence, J. Yantzi, A. Consoli and D. Nunes re same; Preparing counsel slip re same
SRM	12/03/21	\$395.00	0.20	\$79.00	Update customer registration chart for returned registered mail
MES	12/03/21	\$550.00	0.20	\$110.00	Exchange emails with D. Collett, J. Yantzi re court hearing re default judgment motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JY	12/03/21	\$350.00	0.10	\$35.00	Confer with M. Spence and D. Collett re court hearing
DJC	14/03/21	\$375.00	7.00	\$2,625.00	Preparing submissions re omnibus default judgment; Reviewing motion materials and notes re same
DJC	15/03/21	\$375.00	3.80	\$1,425.00	Preparing for and attending at omnibus default judgment motion; Engaged with M. Spence re same; Emailing Hailey J. re draft omnibus default judgment order; Engaged with S. Graff and J. Yantzi re same; Emailing C. Mazur and A. Consoli re issued order
DJC	15/03/21	\$375.00	0.20	\$75.00	Emailing A. Consoli re BSD Linehaul and All Star Truck Lines Notices of Dispute
SLG	15/03/21	\$875.00	0.20	\$175.00	Review outcome of motion; email re Pilot dispute
DMO	15/03/21	\$795.00	0.10	\$79.50	Attempted telephone call to Monique, counsel for CIBC
MES	15/03/21	\$550.00	0.50	\$275.00	Attend omnibus default judgment hearing; Exchange emails with counsel and client re issued endorsement re default judgment
MES	15/03/21	\$550.00	0.40	\$220.00	Exchange emails with C. Mazur, M. Jilesen re: Pilot mediation, and review endorsement arising from same
JY	15/03/21	\$350.00	1.10	\$385.00	Emails to customer counsel; Confer with D. Collett re collection plan; Telephone call with customer's counsel; Telephone call with A. Consoli
DJC	16/03/21	\$375.00	1.00	\$375.00	Reviewing Notice of Dispute re BSD Linehaul; Telephone call with A. Consoli re same; Preparing response re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	16/03/21	\$375.00	0.30	\$112.50	Emailing D. Nunes re issued omnibus default judgment order; Emailing P. Williams re issuing judgments against defaulting subject customers
DJC	16/03/21	\$375.00	0.60	\$225.00	Telephone call with R. Thapar re M&M Notice of Dispute; Emailing A. Consoli re same
SLG	16/03/21	\$875.00	0.50	\$437.50	Review chart of outstanding A/R in pre for call with BDO
DMO	16/03/21	\$795.00	0.30	\$238.50	Telephone call to M. Jilesen; Email to same
DMO	16/03/21	\$795.00	0.20	\$159.00	Review draft room documents
MES	16/03/21	\$550.00	0.30	\$165.00	Exchange emails re: enforcement of default judgments and Pilot matters
PLW	16/03/21	\$225.00	0.40	\$90.00	Emails with D. Collett and Commercial List regarding issuing 332 separate Default Judgments
JY	16/03/21	\$350.00	1.60	\$560.00	Emails to the Receiver; Telephone call with A. Consoli; Consider settlement offers; Telephone calls with customer counsel; Emails to customer counsel
DJC	17/03/21	\$375.00	1.30	\$487.50	Preparing for and attending at meeting with C. Mazur, A. Consoli et al. re default judgment enforcement, settlement negotiations with subject customers and Pilot mediation
DJC	17/03/21	\$375.00	0.20	\$75.00	Preparing draft email to BDO re budget estimate re enforcement of judgments
DJC	17/03/21	\$375.00	0.20	\$75.00	Emailing R. Thapar re documentation re M&M, Simcom and Dynamic Freight Haulers Notices of Dispute; Emailing D. Schatzker re Gigg Express Notice of Dispute
DJC	17/03/21	\$375.00	0.20	\$75.00	Engaged with J. Yantzi re Ingrid Transport intention to defend; Emailing A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	17/03/21	\$875.00	1.00	\$875.00	Conference call with BDO re various administrative matters re collections and Pilot
MES	17/03/21	\$550.00	1.80	\$990.00	Strategy call with BDO; Call with M. Jilesen re various issues; Exchange emails with BDO and A&B re: Pilot mediation, enforcement issues
JY	17/03/21	\$350.00	1.90	\$665.00	Consider cost-benefit analysis information re collection plan; Telephone call with the Receiver; Emails to the Receiver; Consider voicemail from A. Consoli
DJC	18/03/21	\$375.00	0.50	\$187.50	Engaged with M. Spence re potential resolution re Ingrid Transport; Emailing K. Holder re same
DJC	18/03/21	\$375.00	0.30	\$112.50	Emailing J. Yantzi re settlement re Viridi Trucking; Emailing A. Consoli re same
DJC	18/03/21	\$375.00	2.50	\$937.50	Research re enforcement of default judgments; Engaged with L. Nguyen re same; Preparing draft email to BDO re same; Emailing M. Spence and S. Graff re same
LN	18/03/21	\$240.00	0.30	\$72.00	Email from and to D. Collett re: enforcing judgments; Call with D. Collett re: same.
MES	18/03/21	\$550.00	0.80	\$440.00	Discussion with D. Collett re: enforcement of default judgment orders; Consider same and revise draft email to BDO re: same
JY	18/03/21	\$350.00	0.30	\$105.00	Emails to the Receiver; Emails to customer counsel
DJC	19/03/21	\$375.00	0.50	\$187.50	Telephone call with K. Holder re Ingrid Transport; Emailing K. Holder re same
DJC	19/03/21	\$375.00	1.50	\$562.50	Preparing letter to B. Edson re BSD Linehaul Notice of Dispute; Reviewing file and correspondence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	19/03/21	\$375.00	0.30	\$112.50	Engaged with M. Spence and S. Graff re enforcement of default judgments; Emailing A. Consoli and C. Mazur re same
SRM	19/03/21	\$395.00	0.10	\$39.50	Review email re payout from Trideck Transport
DMO	19/03/21	\$795.00	0.40	\$318.00	Receive Statement of Defence from Atradius review
MES	19/03/21	\$550.00	0.50	\$275.00	Revise draft to BDO re enforcement and status of file
JY	19/03/21	\$350.00	0.70	\$245.00	Telephone call with customer counsel; Telephone call with A. Consoli; Review correspondence re collection plan
DJC	22/03/21	\$375.00	0.20	\$75.00	Engaged with P. Williams, M. Spence and S. Graff re issuing default judgments
DJC	22/03/21	\$375.00	0.40	\$150.00	Revising letter to BSD Linehaul; Emailing A. Consoli re same; Arrange to send letter
DJC	22/03/21	\$375.00	0.80	\$300.00	Reviewing email from R. Thapar re M&M Notice of Dispute; Emailing A. Consoli and A. Porter re same
DMO	22/03/21	\$795.00	1.00	\$795.00	Drafting letter to Receiver with thoughts on Statement of Defence and next steps; Letter to counsel for Bank re same
MES	22/03/21	\$550.00	0.50	\$275.00	Discussions with D. Collett and P. Williams re issuing default judgments and communications with court
PLW	22/03/21	\$225.00	0.50	\$112.50	Telephone calls with Court Manager, D. Collett and M. Spence regarding logistics of issuing default judgments
DJC	23/03/21	\$375.00	0.20	\$75.00	Engaged with P. Williams re issuing default judgments re claims process
MES	23/03/21	\$550.00	0.20	\$110.00	Correspondence re issuing default judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	24/03/21	\$795.00	1.20	\$954.00	Read and review letter to BDO and counsel for the Bank; Emails sent and received; Conference call with BDO, Memo to A&B team; Letter to BDO; Instructions re searches
PLW	24/03/21	\$225.00	0.60	\$135.00	Prepared and delivered package of Default Judgments to Court Manager of Commercial List
JY	24/03/21	\$350.00	0.20	\$70.00	Review correspondence re Atradius and collection plan
DJC	25/03/21	\$375.00	0.30	\$112.50	Considering strategy re response to M&M Notice of Dispute and particulars provided by R. Thapar re same; Reviewing CCA re same
SLG	25/03/21	\$875.00	0.20	\$175.00	Emails with D. O'Leary
SRM	25/03/21	\$395.00	0.10	\$39.50	Review returned registered mail and update records
DMO	25/03/21	\$795.00	1.20	\$954.00	Read and review letter and clause for collection agency; Reviewing prior communication re Policy premiss; Email to BDO; Email to Aird and Berlis team
DJC	26/03/21	\$375.00	0.30	\$112.50	Reviewing spreadsheet re garnishment re default judgments
SRM	26/03/21	\$395.00	0.10	\$39.50	Review returned mail and update chart
DMO	26/03/21	\$795.00	0.60	\$477.00	Numerous emails sent and received; Reviewing file materials
DJC	29/03/21	\$375.00	0.50	\$187.50	Telephone call with M. Spence, S. Graff, J. Yantzi and D. O'Leary re transfer of claim against Atradius to Commercial List
DJC	29/03/21	\$375.00	3.50	\$1,312.50	Engaged with A. Consoli re M&M, Simcom, Dynamic Freight and Gigg Express Notices of Dispute and enforcement of default judgments; Drafting letter to R. Thapar re M&M Notice of Dispute;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing L. Nguyen re garnishment re default judgments; Scheduling telephone call with L. Nguyen re same
SLG	29/03/21	\$875.00	0.50	\$437.50	Attend call with internal team to discuss steps with Atradius
DMO	29/03/21	\$795.00	1.40	\$1,113.00	Conference call with A&B team; Reviewing emails and letter for statements to Atradius emails with A&B team
MES	29/03/21	\$550.00	0.50	\$275.00	Call with A&B team re strategy and approach to Atradius action, and review email from D. O'Leary re same
JY	29/03/21	\$350.00	0.40	\$140.00	Telephone call with S. Graff, D. O'Leary, M. Spence and D. Collett re Atradius and collection plan
DJC	30/03/21	\$375.00	0.60	\$225.00	Telephone call with L. Nguyen re garnishment of judgment debtors; Emailing P. Williams re issuing default judgments
LN	30/03/21	\$240.00	1.00	\$240.00	Email to and from D. Collett re: issued judgment and spreadsheet with bank garnishment information; Preparation of form of bank garnishment materials with place markers; Call with D. Collett re: same.
DMO	30/03/21	\$795.00	1.00	\$795.00	Continued review of file materials; Outline for reply
MES	30/03/21	\$550.00	0.30	\$165.00	Discussion with S. Graff re proposed mediators for Pilot mediation, and email to M. Jilesen re same
DJC	31/03/21	\$375.00	1.00	\$375.00	Engaged with P. Williams re default judgments and post-judgment interest; Eagle Fleet Card Credit Agreement and Guarantee; Arranging to print and bind Omnibus Default Judgment Order of Hainey J. dated March 15, 2021 and default judgments;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Reviewing garnishment materials re enforcement efforts; Emailing M. Spence re same
DJC	31/03/21	\$375.00	0.10	\$37.50	Scheduling telephone call with B. Edson re BSD Linehaul Notice of Dispute
DMO	31/03/21	\$795.00	1.40	\$1,113.00	Review Statement of Claim and Statement of Defence; Email to client; Working on Reply; Review Atradius Policy; Emails and CPUs and prior advice
PLW	31/03/21	\$225.00	0.50	\$112.50	Telephone call with Court Manager, emails with same and D. Collett regarding default judgments
JY	31/03/21	\$350.00	0.20	\$70.00	Review correspondence re collections enforcement and Atradius dispute
TOTAL:			<u>119.00</u>	<u>\$52,174.50</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	68.90	\$375.00	\$25,837.50
Steven L. Graff (SLG)	4.00	\$875.00	\$3,500.00
Jonathan Yantzi (JY)	20.20	\$350.00	\$7,070.00
Shannon R. Morris (SRM)	1.00	\$395.00	\$395.00
Dennis M. O'Leary (DMO)	11.80	\$795.00	\$9,381.00
Miranda E. Spence (MES)	9.30	\$550.00	\$5,115.00
Linh Nguyen (LN)	1.40	\$240.00	\$336.00
Patrick L. Williams (PLW)	2.40	\$225.00	\$540.00

OUR FEE \$52,174.50
 HST at 13% \$6,782.69

DISBURSEMENTS

Subject to HST

Imaging/Scanning	\$9.00
Corporate Search	\$18.00
Photocopies - Local	\$88.50
Photocopies	\$34.50

Total Disbursements	\$150.00
HST at 13%	\$19.50

AMOUNT NOW DUE

\$59,126.69

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 708569

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

May 27, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 30, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	01/04/21	\$375.00	0.50	\$187.50	Emailing A. Consoli re draft letter to R. Thapar re M&M Notice of Dispute; Emailing A. Porter re same; Scheduling call with A. Consoli and A. Porter re same
DJC	01/04/21	\$375.00	0.50	\$187.50	Preparing for and attending at telephone call with B. Edson re BSD Linehaul Notice of Dispute and potential resolution re same; Emailing A. Consoli re same
DJC	01/04/21	\$375.00	0.30	\$112.50	Reviewing draft Reply to the Statement of Defence to the Amended Statement of Claim re Atradius; Emailing D. O'Leary re same
SLG	01/04/21	\$875.00	0.20	\$175.00	Emails with D. O'Leary
DMO	01/04/21	\$795.00	0.70	\$556.50	Working on Reply; Emails
MES	04/04/21	\$550.00	0.30	\$165.00	Review and revise proposed Reply to Atradius Statement of Defence
DJC	05/04/21	\$375.00	0.30	\$112.50	Emailing A. Consoli re Viridi Trucking Dispute Package submissions to the Claims Officer; Reviewing correspondence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	05/04/21	\$375.00	0.10	\$37.50	Emailing M. Spence re telephone call to discuss garnishment of default judgments
DMO	05/04/21	\$795.00	0.30	\$238.50	Emails to and from counsel for Atradius re next steps
DMO	06/04/21	\$795.00	0.20	\$159.00	Emailing A. Consoli re Viridi Trucking Dispute Submission
DMO	06/04/21	\$795.00	0.60	\$477.00	Preparing for and attending at telephone call with A. Consoli and A. Porter re draft letter to R. Thapar re M&M Carriers Notice of Dispute
DMO	06/04/21	\$795.00	0.30	\$238.50	Telephone call with M. Spence re garnishment re default judgments
DMO	06/04/21	\$795.00	1.40	\$1,113.00	Prepare for call with counsel for Atradius; Lengthy telephone call with same; Amending Reply; Providing update; Dictating letter
MES	06/04/21	\$550.00	0.30	\$165.00	Telephone call with D. Collett re enforcement of default judgment orders
PLW	06/04/21	\$225.00	0.60	\$135.00	Collated default judgments and delivered to Court Manager, email to same regarding instructions
DJC	07/04/21	\$375.00	0.20	\$75.00	Emailing A. Consoli re service of amended claim on Viridi Trucking guarantors
DJC	07/04/21	\$375.00	0.50	\$187.50	Emailing P. Williams re issuance of default judgments re claims process; Emailing A. Consoli and C. Mazur re issuance of default judgments and garnishment process; Himalaya Express Notice of Dispute and default judgment
DJC	07/04/21	\$375.00	0.50	\$187.50	Revising letter to R. Thapar re M&M Notice of Dispute; Emailing A. Consoli re same; Arranging to send letter out
DJC	07/04/21	\$375.00	0.10	\$37.50	Emailing B. Edson re scheduling telephone call re BSD Linehaul Notice of Dispute

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	07/04/21	\$375.00	0.20	\$75.00	Reviewing letter from D. Schatzker re Gigg Express Notice of Dispute
PLW	07/04/21	\$225.00	0.40	\$90.00	Emails with D. Collett and C.L. Manager, phone call with Commercial List Manager regarding signing of Default Judgments
DJC	08/04/21	\$375.00	1.00	\$375.00	Telephone call with B. Edson re BSD Linehaul Notice of Dispute; Emailing A. Consoli re letter from D. Schatzker re Gigg Express and Offer to Settle re BSD Linehaul; Telephone call with P. Williams re issuance of default judgments
DJC	09/04/21	\$375.00	0.80	\$300.00	Engaged with M. Spence, J. Yantzi and P. Williams re issuance of default judgments; Emailing A. Consoli re same; Revising form of default judgments
DMO	09/04/21	\$795.00	0.30	\$238.50	Receive Statement of Defence; Serve Reply
MES	09/04/21	\$550.00	0.30	\$165.00	Discussions with D. Collett re enforcement of default judgment orders
PLW	09/04/21	\$225.00	0.40	\$90.00	Submitted Reply to Amended Defence online
DJC	12/04/21	\$375.00	1.20	\$450.00	Revising form of default judgment re issuance of same; Engaged with P. Williams re same; Arranging for package of default judgments to be printed and stapled for issuance
DJC	12/04/21	\$375.00	0.70	\$262.50	Reviewing BSD Linehaul Notice of Dispute and correspondence re settlement of same; Emailing A. Consoli re same
DJC	12/04/21	\$375.00	0.70	\$262.50	Reviewing correspondence re Gigg Express; Emailing A. Consoli re same; Pulling corporate profile reports re same; Scheduling meeting with A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JEM	12/04/21	\$265.00	0.30	\$79.50	Draft, submit, review and report on PPSA discharge; Order, review and report on profiles
JY	12/04/21	\$350.00	0.10	\$35.00	Emails to the Receiver re discharge of PPSA registration against customer; Confer with J. McLean re same
DJC	13/04/21	\$375.00	0.80	\$300.00	Engaged with P. Williams re package of default judgments for issuance; Reviewing correspondence re Himalaya Express Notice of Dispute; Emailing A. Consoli re proposed revisions re enforcement of default judgment and settlement re same; Emailing J. Yantzi re customer defaults on settlement agreements
DJC	13/04/21	\$375.00	2.50	\$937.50	Reviewing correspondence re Gigg Express Notice of Dispute and accounting of fuel charges, rebate claims and personal cheques to principals of Gigg Express; Considering strategy re agreed statement of facts; Preparing summary of dispute; Preparing for and attending at meeting with A. Consoli re same
SLG	13/04/21	\$875.00	0.30	\$262.50	Emails with D. O'Leary re exchange over Atradius
DMO	13/04/21	\$795.00	0.50	\$397.50	Read and review letter to BDO and counsel for Atradius and Schedule; Email to and from Aird & Berlis team
MES	13/04/21	\$550.00	0.30	\$165.00	Discussion with J. Yantzi and review proposed letter to BDO re Atradius negotiations
PLW	13/04/21	\$225.00	0.60	\$135.00	Picked up and dropped off revised Default Judgments to court
JY	13/04/21	\$350.00	0.40	\$140.00	Review draft correspondence; Confer with M. Spence; Email to D. O'Leary re Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	14/04/21	\$375.00	0.40	\$150.00	Meeting with J. Yantzi re default on settlement agreement and PPSA registrations; Emailing A. Consoli re Himalaya Express settlement negotiations
DJC	14/04/21	\$375.00	0.30	\$112.50	Reviewing Commercial List practice direction re chambers appointment request re transfer of Atradius insurance claim to Commercial List; Emailing D. O'Leary re same
DMO	14/04/21	\$795.00	1.00	\$795.00	Email to and from M. Spence; Revising letter to BDO; Emails re 9:30 a.m. Hainey attendance; Instructions
MES	14/04/21	\$550.00	0.50	\$275.00	Revise draft letter to BDO re Atradius litigation, exchange emails with D. O'Leary re: same, email to J. Preece re same
MES	14/04/21	\$550.00	0.20	\$110.00	Review emails re selection of mediator for Pilot dispute
JY	14/04/21	\$350.00	0.40	\$140.00	Confer with S. Graff; Telephone call with D. Collet re settlement agreement defaults
DJC	15/04/21	\$375.00	1.50	\$562.50	Reviewing Commercial List practice direction re consent transfer of Atradius claim; Preparing requisition re same; Inquiring into available dates before Hainey J.; Revising requisition; Emailing D. O'Leary and securing chambers appointment date; Engaged with D. O'Leary re motion materials and grounds for transferring to Commercial List
DJC	15/04/21	\$375.00	0.70	\$262.50	Reviewing BSD Linehaul Notice of Dispute and correspondence re same; Emailing B. Edson re settlement negotiations re same; Reviewing summary re Gigg Express Notice of Dispute; Emailing A. Porter re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	15/04/21	\$375.00	0.30	\$112.50	Reviewing garnishment materials re default judgments; Revising affidavit re same; Emailing L. Nguyen re preparing garnishment materials
DJC	15/04/21	\$375.00	0.60	\$225.00	Reviewing settlement agreement re claims correspondence and correspondence re default on settlement payments by New Malwa and 2082231 Alberta Ltd.; Emailing customers re motion materials for consent judgment
SLG	15/04/21	\$875.00	0.30	\$262.50	Telephone call with M. Spence re identity of mediator
DMO	15/04/21	\$795.00	1.20	\$954.00	Emails regarding 9:30 Hailey Attendance; Editing 9:30 request form; Instructions; Emails to and from D. Collett, counsel for Atradius
MES	15/04/21	\$550.00	0.30	\$165.00	Discussion with S. Graff, and exchange emails with L. Williams, B. Kolenda re proposed mediator for Pilot dispute
MES	15/04/21	\$550.00	0.20	\$110.00	Exchange emails with D. O'Leary, J. Preece re seeking Siman's cooperation
JY	15/04/21	\$350.00	0.40	\$140.00	Review correspondence; Telephone call with customer counsel re settlement negotiation; Email to client
DJC	16/04/21	\$375.00	0.60	\$225.00	Scheduling Zoom meeting with Hailey J., D. O'Leary and S. Stieber re chambers appointment to transfer Atradius claim to Commercial List; Engaged with D. O'Leary re same; Preparing motion materials re same
DJC	16/04/21	\$375.00	0.10	\$37.50	Emailing A. Consoli re settlement payment from New Malwa and PPSA registrations
LN	16/04/21	\$240.00	1.00	\$240.00	Telephone call with D. Collett re: bank garnishment info and preparation of same; Preparation of bank garnishment v. Tasmia Inc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	16/04/21	\$795.00	1.70	\$1,351.50	Emails sent and received; Invitation to J. Hainey; Attendance; Telephone call with counsel for S. Dhillon; Letter J. Pearce, M. Jilesen and client
MES	16/04/21	\$550.00	0.60	\$330.00	Exchange emails with D. O'Leary and J. Preece; Call with D. O'Leary and J. Preece re information to be provided by Dhillons re Atradius action
DJC	19/04/21	\$375.00	0.20	\$75.00	Reviewing correspondence from D. O'Leary re transfer of Atradius claim to Commercial List and affidavit from M. Dhillon re same; Engaged with M. Spence re same
DJC	19/04/21	\$375.00	0.40	\$150.00	Emailing A. Consoli re proposed settlement agreement to forbear from enforcement of judgments and PPSA registrations re New Malwa and 2082231 Alberta Ltd.
SRM	19/04/21	\$395.00	1.70	\$671.50	Review email and Card Credit agreements; Conduct prelims and obtain and review corporate profiles; Prepare draft PPSA registrations; Submit and review same; Order post-registration AB search and report on same; Review and revise debtor letters
DMO	19/04/21	\$795.00	0.50	\$397.50	Read and review letters to M. Jilesen, BDO and counsel for CIBC
MES	19/04/21	\$550.00	0.50	\$275.00	Review emails re Atradius motion and transfer to CL; Telephone call with B. Kolenda re potential mediators for Pilot dispute
JY	19/04/21	\$350.00	0.40	\$140.00	Review draft PPSA registrations and email to S. Morris re same; Review correspondence re Atradius action; Confer with D. Collet re registrations against customers in arrears
DJC	20/04/21	\$375.00	0.90	\$337.50	Preparing for and attending meeting with D. O'Leary re transfer of Atradius claim to Commercial List; Review letters to M. Citak re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	20/04/21	\$375.00	0.20	\$75.00	Arranging to scan and save package of default judgments; Engaged with P. Williams re same
LN	20/04/21	\$240.00	0.80	\$192.00	Preparation of bank garnishment v. 2137458 Ontario Inc. o/a Peace Transportation
DMO	20/04/21	\$795.00	0.40	\$318.00	Telephone call with D. Collett re motion materials for J. Hainey - May 10th attendance
MES	20/04/21	\$550.00	0.20	\$110.00	Exchange emails with C. Mazur re: update as to various issues
PLW	20/04/21	\$225.00	0.50	\$112.50	Attended court to pick up 50 Default Judgments and deliver them to D. Collett
JY	20/04/21	\$350.00	0.10	\$35.00	Email to customer counsel re payment terms
DJC	21/04/21	\$375.00	0.40	\$150.00	Reviewing issued and entered default judgments; Emailing L. Nguyen re preparing garnishment materials re same
DJC	21/04/21	\$375.00	0.40	\$150.00	Emailing J. Yantzi re second default judgment motion and garnishment of guarantors
SLG	21/04/21	\$875.00	0.20	\$175.00	Review emails and letter re transfer to Commercial List
SRM	21/04/21	\$395.00	0.70	\$276.50	Review emails; Review 3C verification statement and certified post-registration search and report on same
LN	21/04/21	\$240.00	1.60	\$384.00	Preparation of bank garnishments v. AH Gary Transport Inc. and Preston Freight System Inc.
JY	21/04/21	\$350.00	0.60	\$210.00	Review correspondence and email to S. Graff re same; Review correspondence from A. Consoli; Email to S. Morris re customer legal names; Emails to the Receiver

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	22/04/21	\$375.00	0.50	\$187.50	Instructing L. Nguyen re garnishment materials re default judgments; Reviewing bank information re same
DJC	22/04/21	\$375.00	1.40	\$525.00	Emailing A. Consoli re Gigg Express and M&M Notices of Dispute; Reviewing correspondence from A. Porter re Gigg Express and handwritten note re same; Telephone call with A. Consoli re same; Scheduling meeting with A. Consoli and A. Porter re same
DJC	22/04/21	\$375.00	0.60	\$225.00	Reviewing correspondence to M. Citak re motion to transfer Atradius claim to Commercial List; Emailing M. Spence re same
LN	22/04/21	\$240.00	4.50	\$1,080.00	Preparation of bank garnishments against 2230353 Ontario Inc. o/a A2 Logistics, Deltaura Canada Inc., Eagle Heights Transportation Inc., Eli Logistics Solutions Inc., Fast Forward Xpress Ltd., and Jagjot Express Inc.; Updating of all garnishments prepared to date, including calculations of interest owed to April 26, 2021; Email to D. Collett re: same.
MES	22/04/21	\$550.00	0.20	\$110.00	Exchange emails with D. Collett re 9:30 appointment to transfer Atradius action
JY	22/04/21	\$350.00	0.40	\$140.00	Review search against customer; Review default judgments; Emails to A. Consoli re searches and correspondence with customer counsel
DJC	23/04/21	\$375.00	0.20	\$75.00	Arranging to scan 110 default judgments re omnibus default judgment order
DJC	23/04/21	\$375.00	4.10	\$1,537.50	Preparing Notice of Motion, affidavit of V. Freire and draft order re motion to transfer Atradius claim to Commercial List; Reviewing reports of Receiver and correspondence to Atradius; Email D. O'Leary re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	23/04/21	\$375.00	0.10	\$37.50	Emailing K. Goncalvez re Trans Rapid Cargo proposed settlement payment
SRM	23/04/21	\$395.00	1.40	\$553.00	Review email; Conduct searches and prepare chart
PLW	23/04/21	\$225.00	0.30	\$67.50	Picked up and dropped off Default Judgments
JY	23/04/21	\$350.00	0.80	\$280.00	Emails with S. Morris and review draft chart re customer names; Telephone call with customer counsel; Emails to the Receiver
DJC	26/04/21	\$375.00	2.00	\$750.00	Reviewing summary of Gigg Express rebate claim and handwritten note re same; Preparing for and attending at meeting with A. Consoli and A. Porter re same; Telephone call with A. Consoli re dispute submissions re claims process; Emails to A. Consoli re same; Emailing Viridi Trucking re dispute submission; Emailing K. Goncalvez re settlement payment re Trans Rapid Cargo; Emailing A. Consoli re email from R. Thapar re M&M Notice of Dispute and letter from TD Bank re Eagle BPY payments
MES	26/04/21	\$550.00	0.20	\$110.00	Review emails re potential settlements of Receiver's claims
MES	27/04/21	\$550.00	0.30	\$165.00	Review email from L. Williams re Pilot mediation; Review emails re dispute notices
JY	27/04/21	\$350.00	0.40	\$140.00	Telephone call with customer's counsel; Telephone call with A. Consoli; Email to customer's counsel re settlement agreement
DJC	28/04/21	\$375.00	1.60	\$600.00	Reviewing correspondence re rebate disputes re claims process; Emailing M. Spence and J. Yantzi re scheduling meeting to discuss same; Meeting with M. Spence and J. Yantzi re same; Emailing A. Consoli re same; Reviewing issued

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					and entered Omnibus Default Judgment Order of Hainey J.; Arranging to scan default judgment packages re same; Engaged with P. Williams re same; Emailing A. Consoli re settlement negotiations with JBS Expedited
DJC	28/04/21	\$375.00	2.60	\$975.00	Emailing A. Consoli re forbearance and release agreement for post-judgment settlements with customers; Drafting same; Emailing A. Consoli, C. Mazur and M. Spence re same
DJC	28/04/21	\$375.00	0.20	\$75.00	Reviewing emails from D. O'Leary re transfer of Atradius claim to Commercial List; Reviewing revised Notice of Motion re same
DMO	28/04/21	\$795.00	0.50	\$397.50	Review and edits to Notice of Motion; Affidavit and draft Order for transfer; Instructions
MES	28/04/21	\$550.00	0.80	\$440.00	Call with D. Collett and J. Yantzi re approach to disputed claims, default judgment issues; Review emails re same
PLW	28/04/21	\$225.00	0.30	\$67.50	Picked up and dropped off third batch of signed default judgments
JY	28/04/21	\$350.00	0.80	\$280.00	Review correspondence re customer rebates; Telephone call with M. Spencer and D. Collet re rebates issue and related matters
DJC	29/04/21	\$375.00	2.30	\$862.50	Preparing for and attending at meeting with M. Spence, A. Consoli and C. Mazur re rebate claims, dispute submissions, enforcement of judgments and forbearance and release agreement; Emailing A. Consoli re same; Preparing for and attending at meeting with M. Spence, A. Consoli and D. Dunes re claims process and rebate disputes

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	29/04/21	\$375.00	0.40	\$150.00	Preparing exhibits re motion record re transferring Atradius claim to Commercial List
SRM	29/04/21	\$395.00	0.10	\$39.50	Telephone call with Logistics re PPSA registration
MES	29/04/21	\$550.00	2.00	\$1,100.00	Call with C. Mazur, A. Consoli, D. Collett re submissions to claims officer, default judgment enforcement; Exchange emails re outstanding claims; Telephone call with claims officer, A. Consoli, D. Collett re process; Follow-up call with A. Consoli and D. Collett
DJC	30/04/21	\$375.00	1.00	\$375.00	Preparing exhibits re motion to transfer Atradius claim to Commercial List; Emailing D. O'Leary re Atradius transfer; Preparing draft consent order; Emailing S. Stieber re same
DJC	30/04/21	\$375.00	0.30	\$112.50	Emailing A. Osman re postponement of examinations for discovery, preparation of further affidavit of documents and staircase inspection report
DJC	30/04/21	\$375.00	0.20	\$75.00	Reviewing issued default judgments; Emailing A. Consoli re same
DMO	30/04/21	\$795.00	0.50	\$397.50	Review Notice of Motion, Affidavit, Canput and Timetable; Email instructions
JY	30/04/21	\$350.00	0.10	\$35.00	
TOTAL:			<u>73.80</u>	<u>\$32,068.00</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	35.40	\$375.00	\$13,275.00
Steven L. Graff (SLG)	1.00	\$875.00	\$875.00
Dennis M. O'Leary (DMO)	10.10	\$795.00	\$8,029.50
Miranda E. Spence (MES)	7.20	\$550.00	\$3,960.00
Patrick L. Williams (PLW)	3.10	\$225.00	\$697.50
Jenaya E. McLean (JEM)	0.30	\$265.00	\$79.50
Jonathan Yantzi (JY)	4.90	\$350.00	\$1,715.00
Linh Nguyen (LN)	7.90	\$240.00	\$1,896.00
Shannon R. Morris (SRM)	3.90	\$395.00	\$1,540.50

OUR FEE	\$32,068.00
HST at 13%	\$4,168.84

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Motion/Application	\$320.00	
Search Under P.P.S.A.	\$38.00	
Due Diligence-Gov Fee	\$21.00	
Total Agency Costs		\$379.00

Subject to HST

Reproduction Services	\$618.14	
Corporate Search	\$54.00	
Service Provider Fee	\$60.00	
Postage	\$42.60	
Due Diligence	\$53.70	
Photocopies	\$0.25	
Imaging/Scanning	\$59.00	
Total Disbursements		\$887.69
HST at 13%		\$115.40

AMOUNT NOW DUE

\$37,618.93

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 711034


PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

June 15, 2021


Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 31, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	03/05/21	\$375.00	0.80	\$300.00	Emailing A. Consoli and K. Goncalvez re settlement payment re Trans Rapid Cargo; Reviewing correspondence re same
DJC	03/05/21	\$375.00	0.90	\$337.50	Emailing S. Stieber re draft motion materials and proposed timetable re transferring Atradius claim to Commercial List; Engaged with D. O'Leary re rescheduling hearing with Hainey J.
SRM	03/05/21	\$395.00	0.30	\$118.50	Review email from BDO; Discussion with J. Yantzi re same
DMO	03/05/21	\$795.00	0.80	\$636.00	Correspondence with counsel for Atradius; Emails re motion timetable and 9:30 email with Court office rescheduling 9:30
MES	03/05/21	\$550.00	0.30	\$165.00	Discussion with J. Yantzi re Ministry of Finance enforcement against Simcom international and review emails re same; Exchange emails with D. O'Leary re Atradius issues
JY	03/05/21	\$350.00	0.40	\$140.00	Review and consider correspondence from the Ministry of

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Finance; Confer with M. Spence and S. Morris; Email to A. Consoli
DJC	04/05/21	\$375.00	0.30	\$112.50	Arranging to reschedule hearing with Hailey J. re motion to transfer Atradius claim to Commercial List; Engaged with Commercial List, D. O'Leary and S. Stieber re same
DJC	04/05/21	\$375.00	0.70	\$262.50	Emailing P. Williams re issued and entered default judgments re claims process; Reviewing same; Emailing A. Consoli re default judgment re Shaan Freightway and garnishment process
LN	04/05/21	\$240.00	0.10	\$24.00	Emails between P. Williams and D. Collett re: receipt of all default judgments from court.
MES	04/05/21	\$550.00	0.40	\$220.00	Exchange emails with TGF, Lenczner and BDO re Pilot mediation dates
DJC	05/05/21	\$375.00	0.20	\$75.00	Rescheduling Zoom hearing with Hailey J. re transfer of Atradius claim to Commercial List
DJC	05/05/21	\$375.00	0.50	\$187.50	
DJC	05/05/21	\$375.00	1.10	\$412.50	Reviewing and revising settlement agreement re post-judgment settlement with JS Trucklines; Emailing A. Consoli re same; Emailing A. Consoli re acknowledgment of satisfaction of judgment; Emailing A. Consoli re settlement negotiations with Trans Rapid Cargo; Drafting response to K. Goncalvez re same; Reviewing correspondence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	05/05/21	\$795.00	0.40	\$318.00	Emails re court attendance; Instructions
MES	05/05/21	\$550.00	0.60	\$330.00	Exchange emails with all counsel and BDO re Pilot proceeding; Review emails from A. Consoli, J. Yantzi, D. Collett re various enforcement issues
JY	05/05/21	\$350.00	0.10	\$35.00	Email to customer counsel
DJC	06/05/21	\$375.00	0.90	\$337.50	Emailing A. Consoli re settlement negotiations re Trans Rapid Cargo; Emailing A. Consoli re settlement negotiations with BSD Linehaul; Emailing B. Edson re same; Reviewing and organizing issued and entered default judgments
JY	06/05/21	\$350.00	0.60	\$210.00	Emails to customer counsel; Telephone call with customer counsel; Email to the Receiver
DJC	07/05/21	\$375.00	0.60	\$225.00	Organizing issued and entered default judgments; Emailing M. Spence and J. Yantzi re scheduling meeting with A. Consoli and C. Mazur
DMO	07/05/21	\$795.00	0.60	\$477.00	Email from counsel for Dhillons; Responding to same; Email to D. Collett; Email to BDO
MES	07/05/21	\$550.00	0.40	\$220.00	Review and respond to emails re negotiations with Gigg, evidence of Dhillons re Atradius claim
DJC	08/05/21	\$375.00	0.50	\$187.50	Reviewing issued and entered default judgments; Emailing A. Consoli and C. Mazur re scheduling meeting to discuss enforcement of judgments
DJC	10/05/21	\$375.00	3.50	\$1,312.50	Scheduling meeting with A. Consoli, C. Mazur, M. Spence and J. Yantzi re enforcement of judgements and claims process; Emailing A. Consoli and C. Mazur re same; Preparing for and attending at meeting; Emailing J. Yantzi re same; Engaged with L. Nguyen and A. Consoli re

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					garnishment of judgments; Pulling PIN re 47 Goodway Trail, Brampton re Peace Transportation; Preparing written submissions re JJ Transportation and Shaan Freightway re rebate claims; Scheduling meeting with D. Jaswal re Peace Transportation
DJC	10/05/21	\$375.00	0.70	\$262.50	Emailing D. O'Leary re scheduling meeting with A. Porter re Atradius transfer to Commercial List and use of emails from Anton Piller order; Emailing A. Consoli and A. Porter re same; Scheduling meeting re same
DMO	10/05/21	\$795.00	0.50	\$397.50	Emails re Hainey attendance and conference call re relief and Anton Pillar Order; Instructions
MES	10/05/21	\$550.00	1.40	\$770.00	Telephone call with BDO team re enforcement issues, claims process, and review and respond to emails arising from call; Revised proposed language for garnishment affidavit
JY	10/05/21	\$350.00	1.10	\$385.00	Review correspondence re claims procedure; Telephone call with the Receiver re claims procedure; Email to customer counsel re default judgment
DJC	11/05/21	\$375.00	1.10	\$412.50	
DJC	11/05/21	\$375.00	1.00	\$375.00	Reviewing garnishment materials; Emailing L. Nguyen, P. Williams, M. Spence and J. Yantzi re same; Emailing K. Holder and A. Consoli re default judgment against Ingrid Transport Inc.
SRM	11/05/21	\$395.00	0.30	\$118.50	Review email from BDO; Review file and conduct prelim; Order, review and report on corporate profile

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	11/05/21	\$240.00	6.00	\$1,440.00	Revise and Update Affidavits of garnishments for first 10 judgments, incorporating revisions to Affidavit from M. Spence; Preparation of Hanjra Haulers garnishment; Emails with D. Collett re: same; Email with Affidavit to P. Williams for remote commissioning; Compile all electronic garnishment copies for online filing; Emails to P. Williams with each garnishment package for submission to Civil online portal for issuance.
DMO	11/05/21	\$795.00	1.30	\$1,033.50	Prepare for call with BDO and counsel to CIBC; Partake in call; Review Order; Email
MES	11/05/21	\$550.00	0.40	\$220.00	Review emails re various issues surrounding enforcement of default judgments
PLW	11/05/21	\$225.00	0.50	\$112.50	Commissioned 10 Affidavits for Garnishments
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: 2230353 Ontario
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: AH Gary Transport
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Deltaura Con.
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Eagle Heights
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: ELI Logistics #1
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: ELI Logistics #2
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Fast Forward
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Handra Haulers
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Jaggot Express

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Preston Freight
PLW	11/05/21	\$225.00	0.40	\$90.00	Submitted Garnishment material for issuance re: Tasmia Trans
JY	11/05/21	\$350.00	0.20	\$70.00	Consider issue re customer negotiation and enforcement and email to M. Spence and D. Collett re same
DJC	12/05/21	\$375.00	1.50	\$562.50	Engaged with J. Yantzi re Peace Transportation claim and settlement amount; Reviewing summary from A. Consoli re same; Preparing for and attending at telephone call with J. Yantzi and D. Jaswal re settlement negotiations; Emailing A. Consoli re same
MES	12/05/21	\$550.00	0.50	\$275.00	Review and respond to emails re enforcement of default judgments and proposed settlements with various customers
JY	12/05/21	\$350.00	1.90	\$665.00	Discussion with A. Consoli re collection process; Telephone calls with customers' counsel; Emails to customer counsel
DJC	13/05/21	\$375.00	1.90	\$712.50	Reviewing and revising written submissions re JJ Transportation rebate claims; Finalizing draft re same; Emailing A. Consoli, C. Mazur, M. Spence and J. Yantzi re same; Reviewing comments from A. Consoli re same; Engaged with A. Consoli re rebate claims and second default judgment submission
DJC	13/05/21	\$375.00	2.20	\$825.00	Engaged with D. O'Leary re motion to transfer Atradius claim to Commercial List; Emailing S. Stieber re consent re same; Revising proposed timetable and draft order re Atradius policy interpretation motion; Preparing motion materials re same; Commissioning affidavit of V. Friere re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	13/05/21	\$240.00	2.50	\$600.00	Receipt of emails with court rejection notices from P. Williams, rejected due to court's preference for hardcopy copies due to volume of garnishment submissions; Revising and printing of Affidavit and garnishment materials for commissioning by P. Williams; Arrange for the issuance of hardcopies of garnishments with court.
DMO	13/05/21	\$795.00	0.70	\$556.50	Telephone call and emails with D. Collett re motion before Justice Hainey; Email to and from counsel for Dhillons; Email with M. Spence
MES	13/05/21	\$550.00	0.60	\$330.00	Exchange emails with parties to Pilot mediation re scheduling of same; Review and respond to emails re Dhillon evidence for Atradius claim; Review and respond to emails re claims process
JY	13/05/21	\$350.00	0.80	\$280.00	Review correspondence re customer negotiation; Review draft submissions re rebate claims
DJC	14/05/21	\$375.00	2.60	\$975.00	Reviewing and revising motion record materials re transfer of Atradius claim to Commercial List; Engaged with D. O'Leary re same; Arranging to serve and file same; Emailing S. Lakhani re provisions of Anton Piller order re release of documents from the Dhillons to the Receiver and CIBC;
DJC	14/05/21	\$375.00	0.20	\$75.00	Reviewing correspondence from B. Edson re settlement negotiations re BSD Linehaul Inc.; Emailing A. Consoli re same
SLG	14/05/21	\$875.00	0.30	\$262.50	Email re timing of Pilot mediation
LN	14/05/21	\$240.00	0.10	\$24.00	Email from D. Collett re: creation of Sync.com link for motion CV-20-20636661-0000 returnable May 18, 2021; Creation of said sync link and email to D. Collett with said link.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	14/05/21	\$795.00	1.50	\$1,192.50	Telephone call with counsel for Dhillons; Email and letter to same; Instructions re motion; Emails with D. Collett
MES	14/05/21	\$550.00	0.40	\$220.00	Call with C. Yung re Pilot mediation and exchange emails with BDO re same; Review emails re seeking Dhillon evidence for Atradius proceeding
JY	14/05/21	\$350.00	0.60	\$210.00	Email to customer counsel; Email to Receiver; Review motion record re Atradius
DJC	17/05/21	\$375.00	1.80	\$675.00	Arranging to file motion record re transfer of Atradius claim to Commercial List; Updating meeting invite to the court re same; Reviewing letter from D. O'Leary to S. Lakhani re Atradius policy interpretation motion and documentary searches re same; Telephone call with D. O'Leary re same; Emailing D. O'Leary re supplementary endorsement re release of records re Atradius from the Dhillons
DJC	17/05/21	\$375.00	2.50	\$937.50	Reviewing correspondence from B. Edson re settlement negotiations with BSD Linehaul Inc.; Preparing responses re same; Emailing A. Consoli and C. Mazur re same; Reviewing email from A. Porter re Peace Transportation; Emailing A. Consoli re same; Emailing A. Consoli re enforcement of judgments; Reviewing correspondence from B. Edson re BSD Linehaul Notice of Dispute; Telephone call with A. Consoli re same
DMO	17/05/21	\$795.00	1.20	\$954.00	Email to counsel for Dhillons; Read and review letter to counsel for Dhillons; Instructions; Telephone call to D. Collett re Justice Hainey attendance; Drafting endorsement; prepare for motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	17/05/21	\$550.00	0.20	\$110.00	Exchange emails with BDO, TGF re Pilot mediation
PLW	17/05/21	\$225.00	0.50	\$112.50	Submitted Motion Record for May 18, 2021
JY	17/05/21	\$350.00	0.10	\$35.00	Email to customer's counsel
DJC	18/05/21	\$375.00	2.10	\$787.50	Preparing for and attending chambers appointment with Hainey J. re transfer of Atradius claim to Commercial List; Engaged with S. Stieber, S. Lakhani and D. O'Leary re same; Revising draft order; Emailing Hainey J. re same; Meeting with S. Lakhani and D. O'Leary re release of Atradius documents; Diarizing motion timetable deadlines; Scheduling follow up meeting with S. Lakhani and D. O'Leary re release of Atradius records from the Dhillons; Arranging to enter issued Order of Justice Hainey transferring Atradius claim to Commercial List; Emailing A. Consoli re same
DJC	18/05/21	\$375.00	2.70	\$1,012.50	Emailing A. Consoli re settlement payment from Trans Rapid Cargo and draft settlement agreement re same; Drafting letter to B. Edson re BSD Linehaul Notice of Dispute and Receiver's Claim re same; Emailing A. Consoli and C. Mazur re same; Sending letter to B. Edson
DJC	18/05/21	\$375.00	0.70	\$262.50	Organizing issued and entered default judgments under \$50,000 re assignment to collections agent
SLG	18/05/21	\$875.00	0.80	\$700.00	Update call with C. Mazur, A. Consoli and M. Spence re mediator, timetable and collection status
DMO	18/05/21	\$795.00	2.00	\$1,590.00	Prepare for 9:30 Motion with Justice Hainey; Partake in Motion; Emails to and from BDO; Discussion and instructions with D. Collett

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	18/05/21	\$550.00	1.00	\$550.00	Conference call with C. Mazur, A. Consoli, S. Graff re Pilot mediation, receivables; Review emails from A. Consoli re related issues; Review emails from Lenczner, TGF re Pilot mediation
PLW	18/05/21	\$225.00	0.40	\$90.00	Submitted order of May 18, 2021 for entry
DJC	19/05/21	\$375.00	0.30	\$112.50	Reviewing draft settlement agreement re Trans Rapid Cargo; Emailing A. Consoli and K. Gonzalez re same; Emailing A. Consoli re settlement negotiations with Trans Rapid Cargo
SLG	19/05/21	\$875.00	0.50	\$437.50	Review payments and preferences
LN	19/05/21	\$240.00	0.30	\$72.00	Emails and calls with assistants, V. Freire and A. Soomar with instructions for bank fax numbers and preparation of service letters ahead of receipt of issued garnishments from court.
MES	19/05/21	\$550.00	0.40	\$220.00	Discussion with S. Graff re addressing potential preference payments
DJC	20/05/21	\$375.00	0.80	\$300.00	Revising Requisition to transfer Atradius claim to Commercial List; Arranging for process server to file same; Emailing A. Porter re order transferring Atradius claim; Attending meeting with A. Porter and D. O'Leary re potential affiant for policy interpretation motion and search of Atradius records
DJC	20/05/21	\$375.00	1.50	\$562.50	Emailing A. Consoli re issued judgments under \$50,000 re assignment to collection agent; Emailing A. Consoli re correspondence between K. Goncalvez and Claims Officer re Trans Rapid Cargo; Emailing J. Yantzi and M. Spence re enforcement of judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	20/05/21	\$795.00	0.80	\$636.00	Emails sent and received with D. Collett and Bank; Conference call with counsel for Bank
MES	20/05/21	\$550.00	0.20	\$110.00	Exchange emails re pursuit of default judgments with errors
DJC	21/05/21	\$375.00	0.90	\$337.50	Emailing A. Consoli and C. Mazur re enforcement of judgments; Emailing A. Consoli re letter from B. Edson to J. Preece re examination of S. Dhillon re BSD Linehaul Notice of Dispute; Reviewing same; Emailing A. Consoli and D. Nunes re Trans Rapid Cargo settlement negotiations
DMO	21/05/21	\$795.00	0.50	\$397.50	Email to and from counsel for Dhillons
MES	21/05/21	\$550.00	0.20	\$110.00	Review emails re enforcement of default judgments
DJC	25/05/21	\$375.00	0.70	\$262.50	Emailing M. Spence re meeting to discuss enforcement of judgments; Emailing K. Goncalvez re Trans Rapid Cargo settlement negotiations; Engaged with M. Spence re enforcement process, garnishment and settlement negotiations re BSD Linehaul
DJC	25/05/21	\$375.00	1.30	\$487.50	Preparing motion materials re Atradius policy interpretation motion; Engaged with D. O'Leary re telephone call with counsel for the Dhillons re policy interpretation motion; Reviewing correspondence and policy re same; Engaged with A. Katz re research re same
DMO	25/05/21	\$795.00	0.60	\$477.00	Telephone call with D. Collett re Dhillon documents; Email with various counsel
MES	25/05/21	\$550.00	0.40	\$220.00	Catch-up meeting with D. Collett re various issues arising from enforcement efforts

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	26/05/21	\$375.00	0.40	\$150.00	Emailing D. O'Leary and G. Lonergan re Atradius documents; Emailing D. O'Leary re email from S. Lakhani re same
DJC	26/05/21	\$375.00	0.60	\$225.00	Emailing L. Nguyen and P. Williams re garnishment process; Telephone call with B. Edson re settlement negotiations re BSD Linehaul; Emailing A. Consoli and C. Mazur re same
LN	26/05/21	\$240.00	0.10	\$24.00	Emails with P. Williams and D. Collett re: issuance of bank garnishments with court.
DMO	26/05/21	\$795.00	0.40	\$318.00	Emails sent and received re Dhillon documents
PLW	26/05/21	\$225.00	0.50	\$112.50	Attended courthouse to pick up Garnishments and take to Aird & Berlis for scanning to L. Nguyen
DJC	27/05/21	\$375.00	0.40	\$150.00	Engaged with D. O'Leary re Atradius motion and collection and review of documents re same
DJC	27/05/21	\$375.00	1.30	\$487.50	Reviewing Peace Transportation account information, credit agreement and summary from A. Consoli; Drafting response to D. Jaswal re same; Emailing A. Consoli, C. Mazur and D. Jaswal re same; Emailing A. Consoli and B. Edson re settlement negotiations re BSD Linehaul; Emailing M. Spence and J. Yantzi re update re garnishments
DJC	27/05/21	\$375.00	2.80	\$1,050.00	Preparing for and attending at meeting with D. O'Leary, S. Lakhani and J. Preece re Atradius document collection; Emailing A. Katz re research re policy interpretation motion; Drafting and revising clawback agreement re Atradius; Engaged with D. O'Leary re same; Reviewing search terms report from S. Lakhani; Emailing A., Consoli and C. Mazur re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	27/05/21	\$240.00	0.50	\$120.00	Receipt and review of 9 issued and scanned bank garnishments received back from court; Instructions to assistant re: effecting service of said bank garnishments on each of the debtors and banks; Emails with D. Collett re: same.
DMO	27/05/21	\$795.00	1.40	\$1,113.00	Telephone call with D. Collett regarding Dhillon documents; Telephone call with counsel for Dhillons; Review Clawback Agreement; Offering comments
MES	27/05/21	\$550.00	1.00	\$550.00	Exchange emails with B. Kolenda and C. Yung re mediation issues; Telephone call with representative of Mann Transport re default judgment; Review and revise proposed submission re JJ Transportation; Telephone call with A. Consoli re Mann Transport response to default judgment
DJC	28/05/21	\$375.00	1.20	\$450.00	Emailing D. O'Leary re search term reports and proposed clawback agreement re Atradius; Emailing C. Mazur and S. Lakhani re proposed clawback agreement and search terms; Emailing A. Porter re search terms
DJC	28/05/21	\$375.00	2.50	\$937.50	Emailing D. Jaswal re Peace Transportation settlement negotiations; Reviewing email from K. Goncalves re Trans Rapid Cargo; Emailing A. Consoli and K. Goncalves re same; Reviewing comments of M. Spence re written submissions re JJ Transportation rebate claims; Reviewing letter from National Bank re garnishment of AH Gary Transport; Emailing M. Spence and J. Yantzi re same
SLG	28/05/21	\$875.00	0.20	\$175.00	Emails with M. Spence re Pilot preferences

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AK	28/05/21	\$295.00	0.40	\$118.00	Research application and validity of clauses in insurance contract limiting application of common law of contracts
DMO	28/05/21	\$795.00	0.80	\$636.00	Telephone call with D. Collett re Clawback Agreement and Dhillon and CIBC productions; Organizing review; Correspondence; Email with counsel for Dhillons
MES	28/05/21	\$550.00	0.60	\$330.00	Review response to notice of garnishment against AH Gary Transport and exchange emails with D. Collett re same; Exchange emails with S. Graff re Pilot mediation
DJC	31/05/21	\$375.00	2.90	\$1,087.50	Telephone calls with counsel for Deltaura Canada and Preston Freight re garnishments and frozen bank accounts; Settlement negotiations re same; Emailing M. Spence and J. Yantzi re same; Emailing A. Consoli re AH Gary Transport garnishment; Emailing B. Nagra re same; Emailing D. Schatzker re Gigg Express Notice of Dispute; Engaged with M. Spence re strategy re garnishments and claims for businesses losses re frozen bank accounts; Engaged with S. Ganeshamoorthy re same
SLG	31/05/21	\$875.00	1.00	\$875.00	Telephone call with M. Spence re mediation, timing, schedule and resolution, issues and also discuss analysis and approach to preferences (possible)
AK	31/05/21	\$295.00	4.70	\$1,386.50	Research application and validity of clauses in insurance contract limiting application of common law of contracts as well as legitimate commercial expectations
MES	31/05/21	\$550.00	1.20	\$660.00	Review previously-filed mediation briefs with Pilot and discuss with S. Graff; Email to CIBC counsel re Pilot mediation; Discussion with S. Graff re preference issues; Exchange emails with D. Collett re issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					arising from enforcing default judgments, correspondence with garnishees
TOTAL:			102.50	\$44,510.50	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	48.60	\$375.00	\$18,225.00
Shannon R. Morris (SRM)	0.60	\$395.00	\$237.00
Dennis M. O'Leary (DMO)	13.50	\$795.00	\$10,732.50
Miranda E. Spence (MES)	10.20	\$550.00	\$5,610.00
Jonathan Yantzi (JY)	5.80	\$350.00	\$2,030.00
Linh Nguyen (LN)	9.60	\$240.00	\$2,304.00
Patrick L. Williams (PLW)	6.30	\$225.00	\$1,417.50
Steven L. Graff (SLG)	2.80	\$875.00	\$2,450.00
Aidan Katz (AK)	5.10	\$295.00	\$1,504.50

OUR FEE	\$44,510.50
HST at 13%	\$5,786.37

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Miscellaneous HST Exempt/CSP Property Search - Bar ExTeranet	\$10.85
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Subject to HST

Bar-eX Transaction Fee	\$24.00
Corporate Search	\$36.00
Imaging/Scanning	\$2.25
Agency Fee	\$55.00

Total Disbursements	\$117.25
HST at 13%	\$15.24

AMOUNT NOW DUE

\$50,440.21

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 714326

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

July 15, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended June 30, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	01/06/21	\$375.00	4.60	\$1,725.00	Telephone calls with T. Paramsothy re garnishment of Deltaura Canada; Engaged with A. Consoli re same; Emailing T. Paramsothy re judgment and claim documentation; Engaged with counsel for Preston Freight re judgment and claim documentation and garnishment re same; Emailing K. Holder re Ingrid Transport settlement negotiations; Meeting with S. Ganeshamoorthy re research re enforcement of judgment via garnishment and potential claims for damages re same; Meeting with C. Mazur and A. Consoli re enforcement process and garnishment of judgment debtors; Emailing M. Spence re same
SG	01/06/21	\$295.00	0.30	\$88.50	Receive instructions on research assignment for D. Collett re. damages from enforcing an order
SLG	01/06/21	\$875.00	1.20	\$1,050.00	Pilot - Discussion with M. Spence and LS reps re position, issues and settlement of litigation

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AK	01/06/21	\$295.00	3.20	\$944.00	Research and Draft memo for Dillon Collet re Atradius insurance policy. The research was to clarify the scope of the reasonable expectations doctrine of insurance contract law, and the drafting was drafting that portion of the memo as well as revising earlier sections on contra proferentem
LN	01/06/21	\$240.00	0.10	\$24.00	Telephone call with D. Collett re: timing of next batch of bank garnishments.
MES	01/06/21	\$550.00	1.60	\$880.00	Conference call with B. Kolenda, C. Yung, S. Graff re Pilot mediation and related issues, and email to C. Mazur and A. Consoli re same; Exchange emails and telephone calls with D. Collett re enforcement issues, responses to garnishments
JY	01/06/21	\$350.00	0.10	\$35.00	Email to customer counsel
DJC	02/06/21	\$375.00	2.30	\$862.50	Research re stay of execution of judgment and judgment debtor undertaking not to dispose of assets outside normal course of business; Reviewing email from A. Consoli re Preston Freight; Emailing A. Consoli re garnishment of judgment debtors and draft response re proposed security required in exchange for suspension of garnishment
DJC	02/06/21	\$375.00	1.10	\$412.50	Reviewing research memo from A. Katz re Atradius policy interpretation motion; Reviewing case law re contra preferentem and reasonable expectations of insurer and insured re policy limit for discretionary credit buyers; Emailing A. Katz and D. O'Leary re same
SG	02/06/21	\$295.00	2.00	\$590.00	Research on textbook sources for D. Collett research assignment on claiming damages

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AK	02/06/21	\$295.00	2.30	\$678.50	Draft memo regarding Atradius insurance policy for Dillon Collett. Completed the memo and conduct additional research into the relationship between insurance premium sizes and the expected coverage
MES	02/06/21	\$550.00	1.50	\$825.00	Review information from BDO re potential preference payments and prepare analysis; Exchange emails with C. Mazur re enforcement issues
DJC	03/06/21	\$375.00	7.40	\$2,775.00	Telephone call with J. King re garnishment of Deltaura and proposed resolution re same; Emailing M. Spence, J. Yantzi, C. Mazur, A. Consoli and T. Paramsothy re same; Preparing for and attending meetings with M. Spence, C. Mazur and A. Consoli re same; Discussing strategy re garnishment of judgment debtors; Engaged with J. King re judgment, claim documentation and reports of the Receiver re same; Emailing M. Spence re draft response to A. Mann re garnishment of Preston Freight; Emailing A. Mann re same; Emailing D. Jaswal re garnishment of A2 Logistics; Emailing A. Consoli re garnishment of AH Gary Transport and settlement offer re same; Emailing B. Nagra re same; Revising settlement agreement re Trans Rapid Cargo; Engaged with A. Consoli re same; Emailing K. Goncalvez re settlement agreement re Trans Rapid Cargo
DJC	03/06/21	\$375.00	0.60	\$225.00	Reviewing correspondence from A. Porter re load file re documents re Atradius insurance policy; Emailing D. O'Leary and G. Lonergan re setting up review workspace re same; Emailing P. Goncalvez re same; Emailing S. Lakhani and J. Preece re load file re documents from the Dhillons re Atradius; Scheduling phone call with J. Preece re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SG	03/06/21	\$295.00	3.00	\$885.00	Research continuing on legal databases re. question of claiming damages
SLG	03/06/21	\$875.00	1.50	\$1,312.50	Attend on telephone call with M. Spence, A. Consoli and C. Mazur re strategy and approach to mediation re personal liability and schedule and garnishments
DMO	03/06/21	\$795.00	0.30	\$238.50	Emails re Atradius productions
MES	03/06/21	\$550.00	0.80	\$440.00	Meet with C. Mazur, A. Consoli, S. Graff to address Pilot mediation and enforcement issues; Exchange emails with L. Williams, B. Kolenda re Pilot mediation
MES	03/06/21	\$550.00	2.30	\$1,265.00	Various exchanges of emails and telephone calls with counsel for Deltaura, C. Mazur and A. Consoli, D. Collett re lifting of garnishment; Revise proposed email to Preston Freight counsel re garnishment issue
DJC	04/06/21	\$375.00	3.80	\$1,425.00	Preparing counter-offer re potential resolution of Deltaura Canada garnishment; Engaged with M. Spence re same; Telephone calls with D. Jaswal re garnishment of A2 Logistics; Emailing A. Consoli and C. Mazur re same; Reviewing research from S. Ganeshamoorthy re; Research re liability for enforcement of valid court order, stay of execution of judgment and motion to set aside default judgment; Emailing S. Ganeshamoorthy re follow up research questions re same; Engaged with M. Spence re same; Engaged with L. Nguyen re garnishments and contacting banks to obtain garnishee statements; Telephone call with B. Nagra re garnishment of AH Gary Transport; Engaged with M. Spence re strategy re garnishment of judgment debtors

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	04/06/21	\$375.00	1.00	\$375.00	Engaged with G. Lonergan re review workspace re Atradius documents provided by A. Porter; Accessing review workspace re same; Telephone call with J. Preece re same; Engaged with G. Lonergan re uploading additional documents from the Dhillons re Atradius to review workspace
GTL	04/06/21	\$340.00	1.50	\$510.00	Dhillon documents received from Lenczner Slaght, issues with load files, organize data base with LN, complete coding;
LN	04/06/21	\$240.00	1.90	\$456.00	Emails from and calls with G. Lonergan re: creation of BDO Canada re Atradius lpro e-discovery database; Receipt and review of load file; Creation of said database with load file; Run TIFF and OCR on productions; Email to G. Lonergan with database and case admin rights to same.
LN	04/06/21	\$240.00	0.20	\$48.00	Calls with M. Spence and D. Collett re: following up on garnishment statements for issued garnishments thus far; Following up and receipt of Deltaura Canada garnishment statement from BMO legal dept.; Email to M. Spence and D. Collett with said garnishment statement.
MES	04/06/21	\$550.00	3.10	\$1,705.00	Revise counter-offer to Deltaura counsel; Exchange emails and telephone calls with C. Mazur, A. Consoli and D. Collett re same; Review counter-offer and follow-up emails from Deltaura counsel; Telephone call with Deltaura counsel re settlement and court attendance; Instruct L. Nguyen re communications with BMO re Deltaura garnishment; Telephone call with S. Graff re approach to enforcement; Review garnishee statement from BMO; Further email to C. Mazur and A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	05/06/21	\$375.00	0.50	\$187.50	Reviewing correspondence from J. King re Deltaura Canada garnishment; Emailing M. Spence re garnishment documentation and potential resolution re same; Emailing J. King and S. Zucchi re same
MES	05/06/21	\$550.00	0.30	\$165.00	Review emails from Deltaura counsel and exchange emails with D. Collett re response to same
MES	06/06/21	\$550.00	0.40	\$220.00	Consider approach to Deltaura settlement, review correspondence and garnishee statement, and email to C. Mazur and A. Consoli re same
DJC	07/06/21	\$375.00	0.90	\$337.50	Reviewing documents re Atradius policy interpretation motion;
DJC	07/06/21	\$375.00	1.30	\$487.50	Preparing for and attending meeting with M. Spence, A. Consoli and C. Mazur re Deltaura Canada garnishment; Drafting and sending offer to settle to J. King and S. Zucchi re same; Emailing A. Consoli re garnishment re A2 Logistics, correspondence from D. Jaswal and potential resolution re same; Emailing A. Mann re telephone call to discuss garnishment re Preston Freight
GTL	07/06/21	\$340.00	3.50	\$1,190.00	Data Base from Crawley, MacKewn - receive and organize database of docs from Crawley MacKewn; complete coding, emails to DC, update notes; file organization;
MES	07/06/21	\$550.00	1.60	\$880.00	Exchange emails and telephone call with C. Mazur and A. Consoli re revised offer to Deltaura; Exchange emails with counsel for Deltaura and D. Collett re offer and court hearing; Exchange emails with counsel re rescheduling Pilot mediation
DJC	08/06/21	\$375.00	2.50	\$937.50	Engaged with J. Yantzi re PPSA registration re Peace Transportation; Emailing A. Consoli re settlement re Trans Rapid Cargo;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Scheduling meeting with C. Mazur, A. Consoli, M. Spence and S. Graff re garnishment of Deltaura Canada; Emailing D. Jaswal re garnishment of A2 Logistics and potential resolution re same; Engaged with M. Spence, J. King and S. Zucchi re settlement offer re Deltaura Canada; Reviewing settlement offer from Preston Freight; Emailing A. Consoli and C. Mazur re same; Engaged with S. Ganeshamoorthy re research re enforcement of default judgments and garnishment
DJC	08/06/21	\$375.00	4.50	\$1,687.50	Engaged with D. O'Leary re Atradius document review; Engaged with G. Lonergan re same; Reviewing documents re same; Preparing notes re document review
SG	08/06/21	\$295.00	6.50	\$1,917.50	Research on the enforcement, stay, and setting aside a judgement; drafting of research memorandum for D. Collett
SLG	08/06/21	\$875.00	0.80	\$700.00	Discussion re collection issues re settlement
DMO	08/06/21	\$795.00	1.60	\$1,272.00	Email re document productions; Check with D. Collett; Reviewing productions received from Dhillons and Bank
MES	08/06/21	\$550.00	3.60	\$1,980.00	Review affidavit and Compendium of Deltaura Canada for June 9 court attendance; Numerous exchanges of emails, telephone calls and conference call with BDO team, S. Graff, D. Collett re negotiations with Deltaura Canada; Telephone calls and exchange of emails with counsel for Deltaura Canada re negotiations
DJC	09/06/21	\$375.00	8.60	\$3,225.00	Engaged with J. Yantzi re discharge of PPSA registration re Peace Transportation and proposed priority agreement re same; Emailing D. Jaswal re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Preparing for Zoom appointment with Hailey J. re Deltaura Canada motion to set aside default judgment; Engaged with M. Spence, J. King and S. Zucchi re same; Meeting with M. Spence, A. Consoli and C. Mazur re same; Drafting proposed settlement terms; Emailing J. King and S. Zucchi re same; Emailing BMO re same; Engaged with S. Singh at BMO re same; Drafting and sending letter to BMO re suspension of garnishment re Deltaura Canada; Drafting settlement agreement re Deltaura Canada; Emailing M. Spence, A. Consoli and C. Mazur re same; Engaged with M. Spence re claim against 2136284 Ontario Inc. and proposed protocol for enforcement efforts re judgments and assignment of judgments to collection agent; Engaged with S. Ganeshamoorthy re research re enforcement of judgments; Drafting protocol memo re enforcement of judgments
DJC	09/06/21	\$375.00	1.00	\$375.00	Review Atradius documents re credit decisions limits; Emailing D. O'Leary re same; Scheduling meeting with D. O'Leary re review of Atradius documents
SG	09/06/21	\$295.00	0.30	\$88.50	Completion of research memo draft; e-mail to D. Collett for review
LN	09/06/21	\$240.00	0.10	\$24.00	Emails between D. Collett and S. Singh (BMO legal demands) re: suspension of garnishment.
DMO	09/06/21	\$795.00	2.20	\$1,749.00	Continuing review of productions; memo to file; Email with D. Collett
MES	09/06/21	\$550.00	3.50	\$1,925.00	Negotiations with BDO, Deltaura re Deltaura Canada and Deltaura US judgments; Correspondence with three judgment debtors being pursued by the collections agent and emails to BDO re same; Discussions with D. Collett re strategy to approach collections;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Revise minutes of settlement with Deltaura
JY	09/06/21	\$350.00	0.30	\$105.00	Review and consider issues related to PPSA registration against customer; Confer with D. Collett
DJC	10/06/21	\$375.00	5.90	\$2,212.50	Emailing A. Consoli re comments re proposed settlement agreement re Deltaura Canada; Revising settlement agreement re same; Engaged with M. Spence re same; Emailing J. King and S. Zucchi re same; Reviewing research from S. Ganeshamoorthy re enforcement of judgments; Meeting with S. Ganeshamoorthy re same; Emailing A. Consoli re garnishment re Roadmaster Freight; Engaged with L. Nguyen re garnishment of judgment debtors; Reviewing correspondence from D. O'Leary re Orange Transport default judgment and collections re same; Emailing D. O'Leary, M. Spence and J. Yantzi re same; Emailing A. Consoli and C. Mazur re proposed resolution re garnishment of AH Gary Transport, A2 Logistics and Preston Freight; Engaged with M. Spence re same Revising protocol memo re enforcement of judgments; Preparing tab appendices re same; Emailing M. Spence and S. Graff re same; Emailing B. Nagra re proposed settlement re AH Gary Transport
SG	10/06/21	\$295.00	0.50	\$147.50	Telephone call with D. Collett to discuss research and areas to review
GTL	10/06/21	\$340.00	0.30	\$102.00	Query re West Coast debtor - look up Atradius documentation and email to DO;
LN	10/06/21	\$240.00	1.50	\$360.00	Emails and call with D. Collett re: preparation of next batch of bank garnishments for issuance;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Revisions to and updating of bank garnishments for Eli Logistics Solutions Inc. and Hanjra Haulers Inc.
DMO	10/06/21	\$795.00	3.30	\$2,623.50	Telephone call with D. Collett regarding Atradius motion; Email to S. Stieber and J.Pierce; Emails with counsel for West Coast
MES	10/06/21	\$550.00	1.80	\$990.00	Exchanges of various emails with BDO and A&B teams re finalizing settlement with Deltaura, and negotiations with other debtors; Exchange emails with Deltaura counsel; Conference call with D. Collett re enforcement strategy
DJC	11/06/21	\$375.00	5.60	\$2,100.00	Reviewing correspondence from A. Consoli re proposed settlements re AH Gary Transport, A2 Logistics and Preston Freight; Emailing A. Consoli re same; Pulling corporate profile report re Preston Freight; Emailing A. Consoli re same; Reviewing correspondence from J. Yantzi and D. Pomer re garnishment of Eli Logistics; Engaged with M. Spence re same; Emailing A. Consoli and D. Pomer re same; Emailing M. Spence re letter from BMO confirming satisfaction of judgment re A2 Logistics; Drafting proposed resolutions re Preston Freight and A2 Logistics; Emailing A. Consoli, A. Mann and D. Jaswal re same; Engaged with M. Spence re correspondence from VT Trans Solutions re collections; Emailing VT Trans Solutions re same; Revising settlement agreement re Deltaura Canada; Emailing J. King, S. Zucchi and A. Consoli re same
DJC	11/06/21	\$375.00	1.30	\$487.50	Engaged with D. O'Leary and G. Lonergan re credit limit decisions re Atradius; Emailing J. Preece re same; Meeting with D. O'Leary and J. Preece re Atradius interpretation motion and evidence re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing J. Preece re letter to S. Lakhani and questions for M. Dhillon re Atradius insurance policy
GTL	11/06/21	\$340.00	1.00	\$340.00	Credit Decisions - searching documentation re 2019 listing as we only had 2018 listing; emails; update notes;
SRM	11/06/21	\$395.00	0.20	\$79.00	Review email from D. Collett; Conduct prelim; Order, review and report on corporate profile
LN	11/06/21	\$240.00	3.00	\$720.00	Preparation of bank garnishments for Himalya Express Inc., Rayman Motor Freight Systems Inc., SBS Expedited Services Ltd., 6350658 Canada Inc. o/a Velocity Transport and Velocity Transport Inc., Cargo Transport Inc.
DMO	11/06/21	\$795.00	2.50	\$1,987.50	Email to counsel for West Coast; Email and telephone call with D. Collett and G. Lonergan regarding Atradius motion; Working on materials for motion; Emails
MES	11/06/21	\$550.00	1.20	\$660.00	Telephone calls and exchange of emails with D. Collett re Eli Logistics garnishment; Exchange emails with D. Collett re VT Trans Solutions receivable; Exchange emails re finalizing settlement with Deltaura
JY	11/06/21	\$350.00	0.30	\$105.00	Telephone call with customer counsel; Confer with D. Collett; Email to customer counsel
DJC	13/06/21	\$375.00	1.10	\$412.50	Reviewing documents re Atradius policy interpretation motion; Pulling relevant productions re same
DJC	14/06/21	\$375.00	4.10	\$1,537.50	Emailing S. Zucchi and A. Consoli re settlement payments re Deltaura Canada and executed settlement agreement re same; Emailing L. Nguyen re garnishment of A2 Logistics; Reviewing follow up documentation re settlement negotiations with Eli Logistics; Engaged with M. Spence re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing A. Consoli re garnishment of Eli Logistics, Preston Freight and AH Gary Transport; Emailing E. Kerson re Wellington Motor Freight/2136284 Ontario and assignment to collection agent re same; Reviewing correspondence from A. Consoli re garnishment of customers and negotiations re same; Emailing A. Consoli re garnishment of further customers
DJC	14/06/21	\$375.00	4.10	\$1,537.50	Reviewing documents re Atradius on collection database; Pulling and organizing relevant documents re preparation of motion materials re same; Reviewing and revising notes re same; Drafting Notice of Motion re same
SG	14/06/21	\$295.00	2.00	\$590.00	Conducted searches on Westlaw re. the appropriate test for a stay of default judgement for D. Collett
LN	14/06/21	\$240.00	3.00	\$720.00	Preparation of bank garnishments for Destiny Transport Group Inc. (2 branches), Cheema Carriers Corp., Skyline Transport Inc., Aero Freightlines Inc.; Emails with D. Collett re: same.
LN	14/06/21	\$240.00	0.20	\$48.00	Review of letter from BMO counsel re: bank garnishment and funds re: A2 Logistics; Emails with D. Collett re: suspension and termination of said garnishment.
DMO	14/06/21	\$795.00	0.60	\$477.00	Email to and from A. Consoli at BDO; Email with D. Collett
MES	14/06/21	\$550.00	0.80	\$440.00	Revise analysis to BDO re preference payments, and review emails from A. Consoli and D. Collett re finalizing Deltaura settlement, settlements with other judgment debtors
DJC	15/06/21	\$375.00	1.30	\$487.50	Revising Notice of Motion re Atradius policy interpretation;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing D. O'Leary re same and comments re policy provisions re maximum insurer liability and discretionary credit limit buyers; Strategy re legal arguments re same
DJC	15/06/21	\$375.00	4.20	\$1,575.00	Meeting with A. Consoli and C. Mazur re settlement negotiations with Eli Logistics and Preston Freight re suspension of garnishment and undertaking not to dispose of assets re same; Emailing M. Spence, S. Graff and J. Yantzi re same; Emailing A. Mann re settlement documentation re Preston Freight and proposed resolution re same; Emailing D. Pomer re responding comments re Eli Logistics fuel invoices, Card Credit Agreement, rebate set-off defence and potential resolution; Drafting undertaking not to dispose of assets pending suspension of enforcement efforts; Engaged with M. Spence and A. Consoli re same; Preparing letter to TD Bank re Preston Freight; Reviewing research of S. Ganeshamoorthy re enforcement efforts of the Receiver; Engaged with S. Ganeshamoorthy re same; Engaged with M. Spence and D. O'Leary re protocol for judgments assigned to collection agent; Emailing D. Freudman re 7285337 Canada Inc. and Q. Mahmood; Reviewing proposed settlement agreement re BSD Linehaul Inc.; Emailing A. Consoli re same; Emailing B. Edson re same; Emailing A. Consoli re settlement agreement re Trans Rapid Cargo
SG	15/06/21	\$295.00	2.50	\$737.50	Researched case law re. conditions of granting a stay; drafted e-mail memo with research conclusions; e-mailed memo to D. Collett for review; compiled and re-organized full zip file of cases and consolidated research memo

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	15/06/21	\$875.00	0.50	\$437.50	Review analysis re estimated realization
MES	15/06/21	\$550.00	1.30	\$715.00	Exchange of emails re various responses to receiver's claim process judgments; Revise proposed undertaking for suspension of garnishments; Telephone call with D. Collett re various strategy issues
DJC	16/06/21	\$375.00	1.50	\$562.50	Emailing K. Goncalves re settlement agreement re Trans Rapid Cargo; Emailing A. Consoli re status update re negotiations with Eli Logistics, financial statements and proposed undertaking re same; Emailing D. Pomer re same; Engaged with A. Consoli re garnishment of A2 Logistics; Emailing S. Raines re APM Logistics and assignment of judgment to collection agent re same; Emailing A. Mann re proposed undertaking re Preston Freight; Engaged with L. Nguyen re garnishment of further customers
DJC	16/06/21	\$375.00	1.20	\$450.00	Engaged with A. Katz re further case law research re duty of insurer to bring exclusion clauses to attention of insured re Atradius policy interpretation motion; Emailing A. Katz re same; Reviewing comments of D. O'Leary re Notice of Motion re same; Emailing D. O'Leary re same
DMO	16/06/21	\$795.00	1.60	\$1,272.00	Working on motion materials; Emails to and from D. Collett
MES	16/06/21	\$550.00	0.50	\$275.00	Exchange emails with C. Mazur re Pilot mediation, and review mediation brief of Pilot
JY	16/06/21	\$350.00	0.10	\$35.00	Email to customer counsel; Email to the Receiver
DJC	17/06/21	\$375.00	1.50	\$562.50	Emailing D. Jaswal re fuel invoices re account 35289 re A2 Logistics; Preparing acknowledgment of satisfaction of judgment re Talhan Transport;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing S. Zucchi re settlement payments re Deltaura Canada; Emailing A. Consoli re follow up re enforcement efforts re Preston Freight, Talhan Transport, Deltaura, AH Gary Transport and Roadmaster Freight; Reviewing correspondence and documents re same
DJC	17/06/21	\$375.00	6.10	\$2,287.50	Reviewing and revising affidavit of A. Consoli re Atradius policy interpretation motion; Reviewing productions and Notice of Motion re same; Reviewing case law re same; Preparing exhibits re same
LN	17/06/21	\$240.00	3.50	\$840.00	Finalize and compile Affidavit and Garnishment materials including signing of Affidavits and Requisitions and arranging for commissioning of same; Arrange for issuance of said garnishments for 6350658 Canada Inc. o/a Velocity Transport and Velocity Transport Inc., Aero Freightlines Inc., Cargo Transport Inc., Cheema Carriers Corp., Destiny Transport Group Inc. (2 TD locations), Hanjra Haulers Inc., Himalya Express Inc., Rayman Motor Freight Systems Inc., SBS Expedited Services Ltd., and Skyline Transport Inc.
LN	17/06/21	\$240.00	0.10	\$24.00	Emails with V. Freire and A. Soomar re: garnishment letters and fax numbers for branches.
MES	17/06/21	\$550.00	0.30	\$165.00	Exchange emails with C. Mazur, B. Kolenda re Pilot mediation
DJC	18/06/21	\$375.00	1.50	\$562.50	Finalizing draft affidavit of A. Consoli re Atradius policy interpretation motion and exhibits re same; Engaged with A. Katz re further case law research re duty of insurer to bring exclusion clauses to attention of insured; Reviewing research re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing A. Katz re same; Emailing D. O'Leary re revised Notice of Motion, draft affidavit of A. Consoli and exhibits re policy interpretation motion and comments re same
DJC	18/06/21	\$375.00	1.00	\$375.00	Reviewing letter from Toor Law Office re Parker Transport default judgment; Engaged with M. Spence and D. O'Leary re same; Telephone call with 101271229 Saskatchewan Ltd. o/a Falcon Transport; Emailing A. Consoli re comments re enforcement efforts re Preston Freight, Talhan Transport, Deltaura, AH Gary Transport and Roadmaster Freight; Emailing A. Consoli re assignment of judgments to collection agent re VT Trans Solutions, Wellington Motor Freight, 7285337 Canada Inc. and Qais Mahmood, Falcon Transport and Parker Transport and correspondence from customers and counsel re same
SLG	18/06/21	\$875.00	0.50	\$437.50	Telephone call with M. Spence and emails re Pilot mediation
AK	18/06/21	\$295.00	4.80	\$1,416.00	Research and draft an email memo summarizing the case law on duties of insurers to inform insureds of gaps and exceptions in coverage per D Collett.
SRM	18/06/21	\$395.00	0.40	\$158.00	Review email from A. Consoli at BDO; Conduct prelim and searches relating to Rick Taylor Trucking and report on same
DMO	18/06/21	\$795.00	0.40	\$318.00	Telephone call with D. Collett; Emails sent and received
MES	18/06/21	\$550.00	0.80	\$440.00	Conference call with C. Mazur and A. Consoli re upcoming issues: Pilot mediation, preferences analysis, continued enforcement issues; Exchange emails with D. Collett re enforcement of default judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	18/06/21	\$225.00	0.60	\$135.00	Commissioned Affidavits for 11 Garnishments and delivered them to court office
DJC	21/06/21	\$375.00	1.80	\$675.00	Reviewing and revising undertaking not to dispose of assets regarding Preston Freight; Emailing A. Mann regarding same; Emailing R. Grewal regarding telephone call to discuss Peace Transportation priority agreement; Telephone call with R. Grewal regarding same; Reviewing correspondence from R. Grewal regarding same; Emailing B. Nagra in connection with financial documentation regarding AH Gary Transportation and potential resolution regarding same
DJC	21/06/21	\$375.00	0.10	\$37.50	Emailing J. Preece regarding Atradius policy interpretation motion and evidence regarding same
SLG	21/06/21	\$875.00	1.50	\$1,312.50	Review realization schedule and review estimate to CIBC; review Pilot Brief
DMO	21/06/21	\$795.00	0.70	\$556.50	Review draft Affidavit; Emails sent and received
MES	21/06/21	\$550.00	1.90	\$1,045.00	Conference call with B. Kolenda, C. Yung, S. Graff re Pilot mediation; Exchange emails and telephone call with A. Consoli re anticipated realizations relevant to Pilot mediation
DJC	22/06/21	\$375.00	4.10	\$1,537.50	Emailing D. O'Leary regarding Atradius; Scheduling telephone call regarding same; Engaged with A. Consoli and C. Mazur regarding same; Telephone call with D. O'Leary regarding Atradius policy interpretation and finalizing motion materials regarding same; Emailing J. Preece regarding draft Notice of Motion and proposed exhibits regarding same; Scheduling telephone call with J. Preece regarding same; Meeting with C. Mazur,

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					A. Consoli and D. O'Leary regarding draft affidavit and exhibits regarding Atradius policy interpretation motion; Revising affidavit regarding same; Emailing D. O'Leary, C. Mazur and A. Consoli regarding same
DJC	22/06/21	\$375.00	1.80	\$675.00	Emailing M. Spence and J. Yantzi regarding Peace Transportation and proposed priority agreement and settlement negotiations; Engaged with M. Spence regarding same; Emailing A. Consoli, C. Mazur and R. Grewal regarding same; Reviewing garnishee statement from TD Bank regarding Eli Logistics; Emailing Swift Trans Logistics regarding assignment of judgment to collection agent; Reviewing letter from D. Jaswal regarding North Trans Logistics
SLG	22/06/21	\$875.00	1.60	\$1,400.00	Discussion with B. Kolenda et al and M. Spence re mediation brief; review Realization and estimate updates
DMO	22/06/21	\$795.00	2.00	\$1,590.00	Telephone call with D. Collett regarding Affidavit and Notice of Motion; Arranging call with counsel for Dhillons; Telephone call with D. Collett and BDO; Revisions to Affidavit and instructions
MES	22/06/21	\$550.00	1.60	\$880.00	Calls and exchanges of emails with A. Consoli, B. Kolenda, C. Yung re Pilot mediation
DJC	23/06/21	\$375.00	0.30	\$112.50	Emailing A. Consoli regarding letter from D. Jaswal regarding North Trans Logistics and comments regarding same
DJC	23/06/21	\$375.00	1.20	\$450.00	Revising affidavit of C. Mazur; Arranging exhibits regarding same; Engaged with D. O'Leary regarding same
SLG	23/06/21	\$875.00	0.40	\$350.00	Telephone call with M. Spence re mediation briefs and other issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	23/06/21	\$795.00	1.30	\$1,033.50	Numerous emails sent and received regarding Affidavit of C. Mazur
MES	23/06/21	\$550.00	0.60	\$330.00	Discussion with S. Graff and exchange emails with B. Kolenda re materials for Pilot mediation
DJC	24/06/21	\$375.00	2.20	\$825.00	Reviewing and revising motion record materials regarding Atradius policy interpretation motion; Finalizing motion record regarding same; Engaged with D. O'Leary regarding same; Preparing cover letter regarding same; Arranging to serve and file same
DJC	24/06/21	\$375.00	3.50	\$1,312.50	Emailing D. Pomer regarding garnishment of Eli Logistics; Telephone call with D. Pomer regarding same; Reviewing correspondence from D. Pomer and undertaking not to dispose of assets; Drafting letter to TD Bank regarding suspension of garnishment; Emailing D. Pomer and A. Consoli regarding same; Emailing A. Consoli regarding comments in connection with North Trans Logistics; Reviewing garnishee statement regarding Preston Freight; Emailing R. Grewal regarding telephone call to discuss Peace Transportation; Preparing for and attending at telephone call regarding same; Reviewing draft affidavit of B. Ahmed regarding motion to set aside default judgment regarding Peace Transportation and email from R. Grewal regarding same; Emailing A. Consoli regarding same
SLG	24/06/21	\$875.00	0.80	\$700.00	Review mediation briefs and telephone call with M. Spence
DMO	24/06/21	\$795.00	1.00	\$795.00	Read and Review Motion Record; Numerous emails re filing
MES	24/06/21	\$550.00	3.80	\$2,090.00	Telephone call with S. Graff re Pilot mediation; Exchange emails with L. Williams, B. Kolenda, S. Graff re mediator's fee;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Draft mediation submission for Pilot mediation and email to C. Mazur and A. Consoli re same; Email to B. Kolenda and C. Yung re mediation materials
PLW	24/06/21	\$225.00	0.40	\$90.00	Submitted Motion Record online
DJC	25/06/21	\$375.00	2.50	\$937.50	Emailing D. Jaswal regarding judgment against North Trans Logistics, executed Card Credit Agreement, cancelled fuel card claim and potential resolution; Emailing R. Grewal regarding proposed priority agreement regarding Peace Transportation and potential resolution; Reviewing correspondence from R. Grewal regarding same; Telephone call with A. Consoli regarding judgment debtor customers and proposed priority agreement regarding Peace Transportation; Emailing D. Pomer regarding draft letter to TD Bank regarding suspension of garnishment regarding Eli Logistics; Reviewing email from counsel regarding motion to set aside default judgment regarding Wellington Freight
SLG	25/06/21	\$875.00	0.80	\$700.00	Address mediation briefs, revisions and service; telephone call with M. Spence
MES	25/06/21	\$550.00	2.80	\$1,540.00	Telephone calls with C. Mazur, A. Consoli, S. Graff re revisions to Pilot mediation brief; Effect revisions; Telephone call with C. Yung re revisions to BDO and CIBC mediation briefs; Finalize and arrange for service and filing of mediation brief for Pilot mediation
DJC	28/06/21	\$375.00	3.30	\$1,237.50	Emailing A. Porter re accounts receivables claims re Receiver's collections process; Emailing C. Mazur and A. Consoli re same; Engaged with R. Grewal re Peace Transportation proposed priority agreement;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Preparing acknowledgment of satisfaction of judgment re Talhan Transport; Emailing A. Consoli re same; Emailing H. Chadde re same; Preparing status chart re enforcement of judgments; Emailing S. Graff and M. Spence re protocol re enforcement of judgments; Emailing A. Consoli and C. Mazur re Wellington Motor Freight and potential motion to set aside default judgment
MES	28/06/21	\$550.00	1.20	\$660.00	Exchange emails with parties to Pilot mediation re agenda for mediation; Revise protocol for enforcement of judgments and exchange emails with S. Graff, D. Collett re same
DJC	29/06/21	\$375.00	6.90	\$2,587.50	Emailing C. Mazur and A. Consoli re correspondence from R. Grewal on behalf of Peace Transportation; Reviewing documents provided by Peace Transportation re same; Preparing undertaking re Peace Transportation; Meeting with C. Mazur and A. Consoli re same; Emailing R. Grewal re revised priority agreement; Emailing L. Nguyen re further garnishments to be issued; Emailing A. Consoli re settlement agreement re Trans Rapid Cargo and correspondence from K. Goncalves re A&K Transportation; Reviewing comments from S. Graff and M. Spence re protocol for enforcement of default judgments; Emailing A. Katz and A. West re scheduling meeting to discuss same; Emailing D. Pomer re suspension of garnishment re Eli Logistics; Engaged with A. Consoli re settlement agreement re BSD Linehaul
DJC	29/06/21	\$375.00	1.50	\$562.50	Emailing J. Preece and D. O'Leary re scheduling meeting with M. Dhillon re Atradius policy interpretation motion;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Preparing for and attending at meeting with J. Preece, D. O'Leary and M. Dhillon re same; Preparing and reviewing notes re same
SLG	29/06/21	\$875.00	0.70	\$612.50	Discussion with C. Mazur and A. Consoli and M. Spence in prep for mediation
SLG	29/06/21	\$875.00	0.50	\$437.50	Address protocol and revise same; emails with D. Collett and M Spence re garnishment and collection
LN	29/06/21	\$240.00	0.10	\$24.00	Emails with P. Williams and D. Collett re: follow up on latest batch of garnishment issuances and preparation of next batch of same.
DMO	29/06/21	\$795.00	1.30	\$1,033.50	Emails sent and received; Prepare for call with M. Dhillon; Partake in call
MES	29/06/21	\$550.00	0.50	\$275.00	Telephone call with C. Mazur, A. Consoli, S. Graff to prepare for Pilot mediation
AW	29/06/21	\$325.00	1.00	\$325.00	Review memorandum; Email D. Collett
DJC	30/06/21	\$375.00	1.30	\$487.50	Emailing A. Consoli re collections process and enforcement of judgments re Eli Logistics, Preston Freight, Wellington Motor Freight and AH Gary Transport; Reviewing and revising settlement agreement re BSD Linehaul; Emailing B. Edson and C. Mazur re same
DJC	30/06/21	\$375.00	3.70	\$1,387.50	Drafting and revising affidavit of M. Dhillon re Atradius policy interpretation motion; Reviewing notes re same; Emailing D. O'Leary re and J. Preece re same
SLG	30/06/21	\$875.00	4.50	\$3,937.50	Prepare for and attend mediation of Pilot matters; review all briefs and discuss approach and emails with D. O'Leary re status of Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AK	30/06/21	\$295.00	0.30	\$88.50	Receive instruction from D. Collett re Project Eagle collection of receivables in default
DMO	30/06/21	\$795.00	1.20	\$954.00	Review draft Affidavit of Mandeep; Email and discussion with D. Collett
MES	30/06/21	\$550.00	4.50	\$2,475.00	Review all briefs, prepare for and participate in Pilot mediation; Calls re same
AW	30/06/21	\$325.00	0.60	\$195.00	Receive instruction from D. Collett regarding claim settlements
PLW	30/06/21	\$225.00	0.40	\$90.00	Picked up and paid for Garnishments at court
TOTAL:			<u>244.40</u>	<u>\$110,518.50</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	114.70	\$375.00	\$43,012.50
Saumia Ganeshamoorthy (SG)	17.10	\$295.00	\$5,044.50
Steven L. Graff (SLG)	15.30	\$875.00	\$13,387.50
Aidan Katz (AK)	10.60	\$295.00	\$3,127.00
Linh Nguyen (LN)	13.70	\$240.00	\$3,288.00
Miranda E. Spence (MES)	42.30	\$550.00	\$23,265.00
Jonathan Yantzi (JY)	0.80	\$350.00	\$280.00
Dennis M. O'Leary (DMO)	20.00	\$795.00	\$15,900.00
Geri T. Lonergan (GTL)	6.30	\$340.00	\$2,142.00
Shannon R. Morris (SRM)	0.60	\$395.00	\$237.00
Patrick L. Williams (PLW)	1.40	\$225.00	\$315.00
Adam West (AW)	1.60	\$325.00	\$520.00

OUR FEE \$110,518.50
 HST at 13% \$14,367.41

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Motion/Application \$320.00
 Due Diligence-Gov Fee \$5.00
 Notice of Garnishment \$2,920.00

Total Agency Costs \$3,245.00

Subject to HST

Deliveries	\$45.50
Corporate Search	\$18.00
Due Diligence	\$29.70

Total Disbursements	\$93.20
HST at 13%	\$12.12

AMOUNT NOW DUE

\$128,236.23

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 717961

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

August 20, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended July 30, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	02/07/21	\$795.00	1.20	\$954.00	Emails to and from S. Stieber, A&B team and counsel for Bank
MES	02/07/21	\$550.00	0.20	\$110.00	Exchange emails with A&B team re Atradius proceeding
DJC	04/07/21	\$375.00	0.30	\$112.50	Reviewing correspondence re Trans Rapid Cargo, Wellington Motor Freight et al.
MES	04/07/21	\$550.00	0.10	\$55.00	Email to A. Porter re strategy re potentially preferential payments
DJC	05/07/21	\$375.00	1.20	\$450.00	Emailing K. Goncalves re settlement agreement re Trans Rapid Cargo; Emailing E. Kerson re proposed tolling agreement re Wellington Motor Freight; Finalizing and sending letter to TD Bank re suspension of garnishment re Eli Logistics; Emailing A. Consoli and P. Crawley re settlement agreement re R&G Transport; Emailing A. Porter re telephone call to discuss collections process re accounts receivables

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	05/07/21	\$375.00	0.10	\$37.50	Emailing D. O'Leary and J. Preece re scheduling call with M. Dhillon re Atradius policy interpretation motion
SLG	05/07/21	\$875.00	0.20	\$175.00	Review emails re outcome of mediation
SLG	05/07/21	\$875.00	0.30	\$262.50	Telephone call with D. O'Leary re Atradius
LN	05/07/21	\$240.00	1.50	\$360.00	Preparation of garnishments against Roadish Transport Inc. (2x), Deltaura Logistics USA Inc.
DMO	05/07/21	\$795.00	0.50	\$397.50	Email to and from J. Preece from buyer
MES	05/07/21	\$550.00	0.10	\$55.00	Review email from A. Porter re proposed strategy re preferential payments
JY	05/07/21	\$350.00	0.20	\$70.00	Review releases; Email to CIBC counsel
DJC	06/07/21	\$375.00	3.60	\$1,350.00	Preparing for and attending at meeting with D. O'Leary and A. Porter re Atradius policy interpretation motion and collections process re accounts receivables; Preparing for and attending at meeting with J. Preece, M. Dhillon and D. O'Leary re Atradius policy interpretation motion; Engaged with D. O'Leary, M. Spence and J. Yantzi re same; Preparing draft letter to S. Stieber re same
SLG	06/07/21	\$875.00	0.20	\$175.00	Emails re pursuit of preferential payments
LN	06/07/21	\$240.00	4.00	\$960.00	Preparation of garnishments against Xoom Logistics Inc., 9249-7833 Quebec Inc., 2141111 Alberta Ltd. dba North Trans Logistics, Sondh Freight Systems Inc., Bartia Transport Inc., Primeline Logistics Inc., Montana Group of Companies Ltd., Hightek Carriers Inc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	06/07/21	\$795.00	2.50	\$1,987.50	Telephone call with M. Dhillon regarding Atradius Policy; Telephone call with D. Collett regarding Affidavit of same; Conference call with Aird & Berlis team; Instructions
MES	06/07/21	\$550.00	0.80	\$440.00	Call with A&B team re Atradius issues; Exchange emails with A. Porter, A. Consoli re pursuit of preference payments
JY	06/07/21	\$350.00	0.80	\$280.00	Review mutual release; Email to CIBC counsel; Telephone call with D. O'Leary, M. Spence and D. Collett
DJC	07/07/21	\$375.00	2.50	\$937.50	Emailing D. O'Leary re draft letter to S. Stieber and request to examine loan officer of CIBC re Atradius policy interpretation motion; Reviewing policy re same; Drafting affidavit of M. Dhillon re same; Emailing D. O'Leary re same
DJC	07/07/21	\$375.00	3.00	\$1,125.00	Engaged with L. Nguyen re garnishment of judgment debtors re collection process; Emailing B. Nagra re settlement negotiations re AH Gary Transport; Engaged with J. Yantzi and S. Morris re PPSA registration re Montana Group of Companies; Emailing A. Consoli re same; Emailing B. Edson re BSD Linehaul settlement agreement; Engaged with M. Spence re priority agreement re Peace Transportation; Emailing A. Mann re Preston Freight financial documentation; Emailing G. Dhillon re enforcement of judgment re Aero Freightlines
SRM	07/07/21	\$395.00	0.20	\$79.00	Review email re waiver request for Montana Group of Companies and respond re same
LN	07/07/21	\$240.00	0.10	\$24.00	Telephone call with G. Dillon re: garnishment against Aero Freightlines; Email to D. Collett re: same.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	07/07/21	\$795.00	0.50	\$397.50	Email to and from D. Collett; Review letter to counsel
MES	07/07/21	\$550.00	0.30	\$165.00	Exchange emails with D. Collett re negotiations with Peace Transportation, and review correspondence from counsel for Peace Transportation
JY	07/07/21	\$350.00	0.20	\$70.00	Email to D. Collett re PPSA registration issue
DJC	08/07/21	\$375.00	4.00	\$1,500.00	Emailing A. West re draft settlement agreement re AH Gary Transport; Emailing B. Nagra re same; Engaged with M. Spence re claims decision re RN Transport; Engaged with L. Nguyen re enforcement of judgment re Aero Freightlines and garnishment of further judgment debtors; Emailing A. Consoli re same; Telephone call with R. Grewal re priority agreement re Peace Transportation and motion to set aside default judgment; Reviewing letter from R. Grewal re same; Emailing M. Spence and J. Yantzi re same; Emailing K. Goncalves re JMD Express and A&K Transportation
DJC	08/07/21	\$375.00	0.20	\$75.00	Emailing D. O'Leary re draft affidavit of M. Dhillon
LN	08/07/21	\$240.00	0.10	\$24.00	Emails with V. Freire and A. Soomar re: garnishment letters and fax numbers for branches.
DMO	08/07/21	\$795.00	0.30	\$238.50	Emails sent and received
MES	08/07/21	\$550.00	0.50	\$275.00	Discussion with D. Collett re proposal from Peace Transportation, and review emails re negotiations with other debtors
AW	08/07/21	\$325.00	0.80	\$260.00	Receive instruction; Draft settlement agreement regarding AH Gary Transport Ltd.; Correspond with D. Collett regarding same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	09/07/21	\$375.00	3.20	\$1,200.00	Emailing A. Mann re financial documentation re Preston Freight; Preparing responding letter to R. Grewal re PPSA registration, priority agreement and motion to set aside default judgment; Engaged with J. Yantzi and M. Spence re same; Engaged with L. Nguyen re Notice of Garnishment re Velocity Transport; Engaged with J. Mangat re same; Emailing A. West re settlement negotiations with Hanjra Haulers; Engaged with A. West re same
DJC	09/07/21	\$375.00	0.60	\$225.00	Reviewing draft affidavit of M. Dhillon re Atradius policy interpretation motion; Reviewing documents re same; Emailing J. Preece re same
SLG	09/07/21	\$875.00	0.10	\$87.50	Emails with C. Mazur and M. Spence
LN	09/07/21	\$240.00	2.10	\$504.00	Finalize and compile Affidavit and Garnishment materials including signing of Affidavits and Requisitions and arranging for commissioning of same; Arrange for issuance of said garnishments for Xoom Logistics Inc., Deltaura Logistics USA Inc., 9249-7833 Quebec Inc., Sondh Freight Systems Inc., Primeline Logistics Inc., Montana Group of Companies Ltd., Hightek Carriers Inc., and Roadish Transport Inc. - 2 RBC locations: 2 Dundas St W and 6240 Dixie Rd.
DMO	09/07/21	\$795.00	0.50	\$397.50	Review draft Affidavit; Email with D. Collett with comments and edits
MES	09/07/21	\$550.00	0.60	\$330.00	Exchange emails with J. Yantzi and D. Collett re calls from debtors; Revise letter to counsel for Peace Transportation
AW	09/07/21	\$325.00	0.90	\$292.50	Receive instruction from D. Collett; Email to opposing counsel regarding Hanjra Haulers settlement

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JY	09/07/21	\$350.00	0.20	\$70.00	Review file re negotiation with debtor; Email to M. Spence re debtor inquiry
DJC	12/07/21	\$375.00	1.50	\$562.50	Reviewing documents and correspondence re Velocity Transport, Hanjra Haulers, BSD Linehaul and A&K Transportation re collection process and enforcement of judgments; Emailing A. Consoli and C. Mazur re same; Emailing D. Jaswal re telephone call to discuss North Trans Logistics and A2 Logistics; Emailing K. Holder re Ingrid Transport; Emailing W. Tackaberry re assignment of judgment to collection agent
SLG	12/07/21	\$875.00	0.20	\$175.00	Email s re collection and garnishment process
MES	12/07/21	\$550.00	0.40	\$220.00	Exchange emails with D. Collett re responses to various customers
AW	12/07/21	\$325.00	1.00	\$325.00	Receipt and review of emails regarding Hanjra Haulers; Schedule meeting with opposing counsel regarding same; Prepare for negotiation regarding same; Telephone call with S. Hasnain regarding same; Telephone call with D. Collett regarding instructions from client
DJC	13/07/21	\$375.00	0.20	\$75.00	Engaged with S. Graff and M. Spence re Tasmia Trans and H. Ammar
AW	13/07/21	\$325.00	1.00	\$325.00	Receive instructions; Draft settlement offer email to Hanjra Haulers; Correspond with opposing counsel regarding settlement offer
DJC	14/07/21	\$375.00	0.10	\$37.50	Emailing J. Preece re affidavits of Mandeep Dhillon and Mandhir Dhillon re Atradius policy interpretation motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	14/07/21	\$375.00	5.00	\$1,875.00	Engaged with A. West re AH Gary Transport settlement negotiations; Providing instructions re settlement agreement re same; Emailing B. Nagra re same Emailing J. Mangat re settlement negotiations re Velocity Transport; Emailing S. Suleman re settlement negotiations re Skyline Transport; Emailing B. Edson re settlement agreement re BSD Linehaul; Preparing for and attending telephone call with A. Consoli re status of enforcement of judgments re collections process; Reviewing garnishee statement re Cargo Transport; Preparing for and attending telephone call with D. Jaswal re settlement negotiations re A2 Logistics and North Trans Logistics; Emailing K. Goncalvez re judgment against A&K Transportation
LN	14/07/21	\$240.00	0.10	\$24.00	Emails with P. Williams and D. Collett re: arranging for cheque requisition for payment of latest batch of issued garnishments.
MES	14/07/21	\$550.00	0.20	\$110.00	Review emails from D. Collett, A. Consoli, A. West re negotiations with customers
AW	14/07/21	\$325.00	2.20	\$715.00	Revise settlement agreement regarding AH Gary Transport; Correspond with D. Collett regarding same; Telephone call with opposing counsel regarding Hanjra Haulers
DJC	15/07/21	\$375.00	3.80	\$1,425.00	Emailing A. Consoli re update on settlement negotiations re AH Gary Transport, Aero Freightlines, Skyline Transport and Velocity Transport; Reviewing correspondence re same; Emailing B. Nagra re settlement agreement re AH Gary Transport; Preparing and sending letter re suspension of garnishment re same; Reviewing garnishee statement re Himalya Express;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing R. Wise re claim documentation re Aero Freightlines; Emailing B. Edson re settlement agreement re BSD Linehaul; Reviewing email from A. Huff re potential motion to set aside default judgment re Eli Logistics; Engaged with M. Spence re same; Emailing A. Huff re same; Telephone call with A. Consoli re status of settlement negotiations with subject customers; Emailing A. Consoli re Deltaura Canada settlement payment
MES	15/07/21	\$550.00	0.60	\$330.00	Review emails re collections from customers; Exchange emails with A. Consoli re costs arising from settlements
AW	15/07/21	\$325.00	1.40	\$455.00	Various correspondence regarding Hanjra Haulers' settlement; Telephone call with opposing counsel regarding same
DJC	16/07/21	\$375.00	2.90	\$1,087.50	Engaged with S. Suleman re settlement negotiations re Skyline Transport; Engaged with A. Consoli re same; Reviewing garnishee cheque re AH Gary Transport; Engaged with A. West re settlement negotiations re Hanjra Haulers; Telephone call with A. Huff re potential motion to set aside default judgment re Eli Logistics
DJC	16/07/21	\$375.00	0.10	\$37.50	Telephone call with D. O'Leary re affidavits of Mandeep Dhillon and Mandhir Dhillon re Atradius policy interpretation motion
DMO	16/07/21	\$795.00	0.40	\$318.00	Telephone call with D. Collett; Emails sent and received
MES	16/07/21	\$550.00	0.20	\$110.00	Review emails re proceedings against customers, pursuing preference claims

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	16/07/21	\$325.00	1.60	\$520.00	Various correspondence regarding Hanjra Haulers; Teleconference with opposing counsel regarding same; Draft settlement agreement regarding same
DJC	19/07/21	\$375.00	0.10	\$37.50	Emailing J. Preece re affidavits of Mandeer Dhillon and Mandeep Dhillon re Atradius policy interpretation motion
DJC	19/07/21	\$375.00	3.80	\$1,425.00	Emailing J. Yantzi re Peace Transportation priority agreement and PPSA interest; Reviewing and revising proposed priority agreement re same; Emailing R. Grewal and counsel for RBC re same; Emailing R. Wise re Aero Freightlines settlement negotiations; Emailing BSD Linehaul re settlement agreement; Emailing A. Consoli and S. Suuleman re Skyline Transport settlement negotiations; Emailing E. Kerson re Wellington Motor Freight settlement negotiations; Emailing S. Zucchi re Deltaura Canada settlement payment; Emailing A. Goncalvez re garnishment cheque re AH Gary Transport; Emailing J. Mangat re Velocity Transport settlement negotiations; Engaged with L. Nguyen re garnishment process and preparation of status chart re same
LN	19/07/21	\$240.00	0.10	\$24.00	Emails with A. West re: garnishment statement for Hanjra Haulers.
LN	19/07/21	\$240.00	0.20	\$48.00	Email from P. Williams re: receipt of latest batch of issued garnishments; Arrange for service of said garnishments on debtors and banks; Emails with D. Collett re: same and list of all issued garnishments to date.
DMO	19/07/21	\$795.00	0.30	\$238.50	Email to and from counsel from Atradius; Email to Aird & Berlis team

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	19/07/21	\$550.00	0.50	\$275.00	Exchange emails re judge assigned to various issues; Review emails re claims process, negotiations with Peace Transport
AW	19/07/21	\$325.00	1.30	\$422.50	Draft letter to bank regarding suspending garnishment; Correspond with opposing counsel regarding wire transfer
PLW	19/07/21	\$225.00	0.60	\$135.00	Attended courthouse to pick up garnishments, pay for them and deliver to L. Nguyen
JY	19/07/21	\$350.00	0.40	\$140.00	Review subordination and postponement agreement; Email to D. Collett re security interest pursuant to customer agreement
DJC	20/07/21	\$375.00	3.70	\$1,387.50	Reviewing fuel and equipment agreement re Load Solutions and LSI Logistix; Emailing A. Consoli re status update re garnishment process; Scheduling meeting with A. Consoli, M. Spence and C. Mazur re same; Emailing A. Consoli re settlement cheques re BSD Linehaul; Engaged with A. Consoli re enforcement efforts; Arranging for asset searches re same; Emailing M. Spence re same; Preparing status chart re garnishment of judgment debtors
LN	20/07/21	\$240.00	3.70	\$888.00	Preparation of garnishment materials for the following debtors: 2223587 Ontario Ltd., Honeybee Transportation Inc., Star Transportation Inc., JR Action Inc., and 2510682 Ontario Inc. dba Transport Dufresne.
MES	20/07/21	\$550.00	0.40	\$220.00	Exchange emails with A. Consoli, D. Collett re various enforcement issues
AW	20/07/21	\$325.00	0.50	\$162.50	Emails A. Consoli regarding Hanjra Haulers; Emails with Counsel for Hanjra Hauler regarding payment of settlement

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	21/07/21	\$375.00	2.30	\$862.50	Emailing A. Consoli, C. Mazur and M. Spence re status chart re enforcement efforts; Preparing for and attending at meeting re same; Emailing L. Nguyen and A. Consoli re same; Emailing A. Consoli re AH Gary Transport and BSD Linehaul settlement payments; Emailing A. Consoli and K. Goncalves re A&K Transportation settlement negotiations
LN	21/07/21	\$240.00	0.30	\$72.00	Email from D. Collett re: arranging for asset searches; Emails with Corpa Investigations arranging for urgent/rush asset searches on LSI Logistix Canada Inc. (formerly Load Solutions Inc.) and Tasmia Trans Inc.; Email to D. Collett and M. Spence re: same.
LN	21/07/21	\$240.00	3.50	\$840.00	Preparation of garnishment materials for the following debtors: 2559732 Ontario Inc. dba BL Group, 2290605 Ontario Inc. dba STL, Transway Transport Inc., 2004420 Ontario Inc., and Sahib Freight Services Inc.; Email to D. Collett re: latest batch of prepped garnishments for his review.
MES	21/07/21	\$550.00	1.30	\$715.00	Conference call with C. Mazur, A. Consoli, D. Collett re enforcement process and next steps; Review emails re enforcement issues
AW	21/07/21	\$325.00	0.20	\$65.00	Give instruction for release of Handra Haulers' account; Email with counsel regarding same; Email with A. Consoli regarding same
DJC	22/07/21	\$375.00	1.70	\$637.50	Engaged with A. West re Hanjra Haulers settlement agreement; Emailing B. Edson re BSD Linehaul settlement agreement; Reviewing garnishee statements re SBS Expedited and Aero Freightlines; Engaged with S. Graff re same; Updating enforcement status chart; Reviewing correspondence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SRM	22/07/21	\$395.00	0.20	\$79.00	Review email and file re Hanjra Haulers Inc.; Order PPSA search; Respond to email
MES	22/07/21	\$550.00	0.20	\$110.00	Receive email and voicemail from Mann Transport re collections process
AW	22/07/21	\$325.00	0.70	\$227.50	Correspondence with counsel for Hanjra regarding post settlement administration
DJC	23/07/21	\$375.00	2.60	\$975.00	Engaged with A. West re settlement negotiations with various customers and enforcement process re judgments; Engaged with A. Consoli re same; Engaged with L. Nguyen re asset searches and garnishments; Engaged with A. Huff re settlement negotiations re Eli Logistics and potential motion to set aside judgment re same; Emailing R. Grewal and P. Bannon re priority agreement re Peace Transportation
DJC	23/07/21	\$375.00	0.90	\$337.50	Engaged with D. O'Leary re Atradius policy interpretation motion and draft revised affidavits of Mandhir Dhillon and Mandeep Dhillon re same; Preparing finalized affidavits and exhibits; Emailing J. Preece and D. O'Leary re same
SLG	23/07/21	\$875.00	0.20	\$175.00	Email re garnishment
SRM	23/07/21	\$395.00	0.40	\$158.00	Review high volume search against Hanjra Haulers Inc. and report on same
LN	23/07/21	\$240.00	1.00	\$240.00	Emails between D. Collett and client, A. Consoli re: Judgment and Garnishment status chart and contracts for asset searches; Emails with D. Collett re: same; Emails with D. Collett re: service of garnishment on 924 Quebec Inc.;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email to Corpa Investigations to conduct asset searches on Dhillon & Son Transport Inc., Roadmaster Freight Systems Ltd., Ontime Transport Inc., Star Transportation Inc. and Roadway Transport Inc.
DMO	23/07/21	\$795.00	1.00	\$795.00	Review Affidavit of Mandeep and Mandhir; Email and telephone call with D. Collett
MES	23/07/21	\$550.00	0.50	\$275.00	Address scheduling of motion for default judgment for second round of default judgments; Review emails from D. Collett re status of enforcement
AW	23/07/21	\$325.00	0.70	\$227.50	Receive and review instructions regarding future negotiations; Email with Royal Bank of Canada regarding suspension of garnishment for Handra Haulers Inc.; Correspond with counsel for Hanjra Haulers regarding same
DJC	24/07/21	\$375.00	0.60	\$225.00	Emailing SBS Expedited re settlement negotiations; Emailing A. West re same
LN	26/07/21	\$240.00	3.20	\$768.00	Finalize and compile Affidavit and Garnishment materials including signing of Affidavits and Requisitions and arranging for commissioning of same; Arrange for issuance of said garnishments for 2004420 Ontario Inc., 2223587 Ontario Ltd., 2290605 Ontario Inc. dba STL, 2510682 Ontario Inc. dba Transport Dufresne, 2559732 Ontario Inc. dba BL Group, Honeybee Transportation Inc., JR Action Inc., Sahib Freight Services Inc., Star Transportation Inc., Transway Transport Inc.
LN	26/07/21	\$240.00	0.10	\$24.00	Emails between client and A. West re: Golden Carrier; Emails with A. West re: same.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	26/07/21	\$240.00	0.50	\$120.00	Emails from A. Consoli with contracts for debtor companies with pending asset searches; Review of attachments and email to A. Consoli confirming receipt of same.
DMO	26/07/21	\$795.00	0.40	\$318.00	Emails sent and received regarding Affidavit of Dhillons
MES	26/07/21	\$550.00	0.30	\$165.00	Correspondence with court re scheduling default judgement motion; Assist A. West with negotiations
AW	26/07/21	\$325.00	2.30	\$747.50	Correspond with A. Consoli; Review file for correspondence regarding Golden Carrier; Review file regarding Velocity Transport settlement negotiations; Review correspondence
SLG	27/07/21	\$875.00	0.50	\$437.50	Address conflicts and receivables collection
LN	27/07/21	\$240.00	0.20	\$48.00	Emails with Corpa Investigations re: asset searches re: Star Transportation Inc. and Roadway Transport Inc.
LN	27/07/21	\$240.00	0.70	\$168.00	Email to Corpa Investigations to conduct asset searches of 14 companies, including compiling all judgments and contracts received from client; Email to D. Collett and A. West re: same.
MES	27/07/21	\$550.00	0.90	\$495.00	Exchange emails with A. West re various enforcement issues re Peace Transportation, address scheduling of default judgment motion
AW	27/07/21	\$325.00	2.10	\$682.50	Email with A. Consoli re Velocity Transport settlement; Email with J. Mangat re same; Telephone call with J. Mangat regarding same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	27/07/21	\$225.00	1.00	\$225.00	Commissioned Affidavits for ten Garnishments and attended Courthouse to submit for issuance (for D. Collett)
LN	28/07/21	\$240.00	0.50	\$120.00	Telephone call with M. Spence and P. Williams re: brainstorm on how to quicken the garnishment issuance process.
MES	28/07/21	\$550.00	2.00	\$1,100.00	Discussions and exchanges of emails with A. West re negotiations with debtors; Exchange emails with A. Consoli re pursuing guarantors; Telephone call with C. Mazur re garnishments; Conference with L. Nguyen and P. Williams re expediting garnishments
AW	28/07/21	\$325.00	5.80	\$1,885.00	Telephone call with S. Razzag regarding Roadish Transport settlement; Telephone call with J. Mangat regarding Velocity Transport; Correspond with A. Consoli regarding multiple files; Receive instruction regarding Peace Transportation Priority Agreement; Draft settlement agreement regarding Velocity Transport; Draft letter to bank regarding same; Correspond with J. Mangat regarding same; Correspond with R. Grewal regarding Peace Transportation Priority Agreement
DJC	29/07/21	\$375.00	6.90	\$2,587.50	Emailing C. Mazur and A. Consoli re correspondence from R. Grewal on behalf of Peace Transportation; Reviewing documents provided by Peace Transportation re same; Preparing undertaking re Peace Transportation; Meeting with C. Mazur and A. Consoli re same; Emailing R. Grewal re revised priority agreement; Emailing L. Nguyen re further garnishments to be issued; Emailing A. Consoli re settlement agreement re Trans Rapid Cargo and correspondence from K. Goncalves re A&K Transportation;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Reviewing comments from S. Graff and M. Spence re protocol for enforcement of default judgments; Emailing A. Katz and A. West re scheduling meeting to discuss same; Emailing D. Pomer re suspension of garnishment re Eli Logistics; Engaged with A. Consoli re settlement agreement re BSD Linehaul
DJC	29/07/21	\$375.00	1.50	\$562.50	Emailing J. Preece and D. O'Leary re scheduling meeting with M. Dhillon re Atradius policy interpretation motion; Preparing for and attending at meeting with J. Preece, D. O'Leary and M. Dhillon re same; Preparing and reviewing notes re same
LN	29/07/21	\$240.00	4.40	\$1,056.00	Preparation of bank garnishments against the following debtor companies: 10656330 Canada Inc. dba H&M Freight, Ontime Transport Inc., Winnipeg Trend-Line Inc., Tyson Logistics Inc., Non-Stop Fastfreight Inc., Galactic Express Inc., Sky View Transport Ltd., Load Force Logistics Inc., 1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport.
LN	29/07/21	\$240.00	0.30	\$72.00	Emails with V. Freire and A. West re: Primeline Logistics Inc. ats 908593 Ontario Ltd. and Statement of Claim and arranging for cheque for payment of next batch of issued garnishments.
MES	29/07/21	\$550.00	1.00	\$550.00	Telephone call with counsel for default judgment debtor re motion to set aside default judgment; Exchange emails with A. West re approach to PrimeTime; Telephone call with L. Nguyen re processing garnishments; Review further emails re default judgment proceedings

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	29/07/21	\$325.00	2.70	\$877.50	Updating status of negotiations; Various correspondence with A. Consoli; Telephone call with R. Grewal regarding Roadish Transportation; Telephone call with A. Consoli re Primeline Logistics
LN	30/07/21	\$240.00	2.00	\$480.00	Preparation of bank garnishments against the following debtor companies: 2000438 Ontario Inc. dba CK Carriers, Alcor Transport Inc.; Email to M. Spence with drafts of same.
MES	30/07/21	\$550.00	0.50	\$275.00	Call with A. West re strategy for Roadish default judgment and exchange emails re same
AW	30/07/21	\$325.00	1.70	\$552.50	Correspond with counsel regarding Peace Transportation; Various correspondence with A. Consoli; Correspond with counsel regarding Roadish Transportation; Correspond with Counsel regarding Primetime Logistics; Receive instruction from M. Spence regarding Roadish Transportation
TOTAL:			<u>137.00</u>	<u>\$51,972.00</u>	

Name	Hours	Rate	Value
Dennis M. O'Leary (DMO)	7.60	\$795.00	\$6,042.00
Miranda E. Spence (MES)	11.60	\$550.00	\$6,380.00
Dillon J. Collett (DJC)	56.40	\$375.00	\$21,150.00
Steven L. Graff (SLG)	1.70	\$875.00	\$1,487.50
Linh Nguyen (LN)	28.60	\$240.00	\$6,864.00
Jonathan Yantzi (JY)	1.80	\$350.00	\$630.00
Shannon R. Morris (SRM)	0.80	\$395.00	\$316.00
Adam West (AW)	26.90	\$325.00	\$8,742.50
Patrick L. Williams (PLW)	1.60	\$225.00	\$360.00

OUR FEE	\$51,972.00
HST at 13%	\$6,756.36

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Garnishment	\$2,774.00
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Subject to HST

Photocopies/Scanning	\$220.75
Service Provider Fee	\$8.00

Total Disbursements	\$228.75
HST at 13%	\$29.74

AMOUNT NOW DUE

\$61,760.85

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference. 45507996.2

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 722292

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

October 29, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended October 18, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	15/06/21	\$375.00	0.10	\$37.50	Revising Notice of Motion re Atradius policy interpretation; Emailing D. O'Leary re same and comments re policy provisions re maximum insurer liability and discretionary credit limit buyers; Strategy re legal arguments re same
PLW	12/07/21	\$225.00	0.60	\$135.00	Commissioned 10 Affidavits and attended court to submit
MES	02/08/21	\$550.00	0.20	\$110.00	Review garnishments and email to L. Nguyen re same
LN	03/08/21	\$240.00	2.60	\$624.00	Finalize and compile Affidavit and Garnishment materials including signing of Affidavits and Requisitions and arranging for commissioning of same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Arrange for issuance of said garnishments for 10656330 Canada Inc. dba H&M Freight, Ontime Transport Inc., Winnipeg Trend-Line Inc., Tyson Logistics Inc., Non-Stop Fastfreight Inc., Galactic Express Inc., Sky View Transport Ltd., Load Force Logistics Inc., 1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport, 2000438 Ontario Inc. dba CK Carriers, and Alcor Transport Inc.
LN	03/08/21	\$240.00	0.20	\$48.00	Emails with Corpa Investigations re: asset searches.
LN	03/08/21	\$240.00	0.10	\$24.00	Emails with A. Reynolds and A. West re: RBC garnishment statement re: 350658 Canada Inc. o/a Velocity Transport and Velocity Transport Inc.
MES	03/08/21	\$550.00	1.10	\$605.00	Telephone call and exchange of emails with A. West re negotiations re Montana Group of Companies, Roadish, Sondh Freight Systems; Draft email to counsel for Montana; Telephone call with L. Nguyen re investigations into account debtors; Draft email to C. Mazur re garnishments
AW	03/08/21	\$325.00	3.50	\$1,137.50	Provide instruction regarding Roadish Transportation; Correspond with A. Consoli regarding various accounts; Update claim statuses; Correspond with counsel for Roadish Transportation regarding monies in trust to suspend the garnishment; Provide instruction regarding Sondh Freight Systems; Receive instruction regarding Montana Group of Companies
LN	04/08/21	\$240.00	0.10	\$24.00	Emails with Corpa Investigations re: asset searches for Montana Group of Companies Ltd. and Xoom Logistics Inc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	04/08/21	\$240.00	0.10	\$24.00	Email from P. Williams re: issued garnishments; Arrange for service of latest batch of garnishments.
MES	04/08/21	\$550.00	0.60	\$330.00	Address calls from judgment debtors, and instruct A. West re same; Address agreement with Roadish to hold garnished funds; Exchange emails re new garnishments, and email to C. Mazur re same
AW	04/08/21	\$325.00	3.10	\$1,007.50	Correspond with S. Bhangu regarding Sondh Freight Systems; Correspond with D. Collett regarding Roadish Transportation; Correspond with J. Madhany regarding Montana Group of Companies; Telephone calls regarding Xoom Logistics; Correspond with S. Consoli regarding various accounts
PLW	04/08/21	\$225.00	1.00	\$225.00	Commissioned 11 Garnishments and picked up issued Garnishments and dropped off new ones
JY	04/08/21	\$350.00	0.30	\$105.00	Email to the Receiver; Email to the customer's counsel
SLG	05/08/21	\$875.00	0.40	\$350.00	Review collection and settlement issues and emails
LN	05/08/21	\$240.00	0.10	\$24.00	Receipt and review of asset search for On-Time Transport Inc., 2290605 Ontario Inc. o/a STL
LN	05/08/21	\$240.00	0.10	\$24.00	Email with V. Freire and A. West re: garnishment cheque re: Preston Freight System Inc.
LN	05/08/21	\$240.00	0.10	\$24.00	Emails with A. West and M. Spence re: court order to lift garnishment
DMO	05/08/21	\$795.00	0.70	\$556.50	Receive Affidavit of Mandhir and Mandeep; Letter to counsel; Preparing Supplementary Motion Record

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	05/08/21	\$550.00	0.40	\$220.00	Exchange emails with A. West re negotiations with Roadish, and exchange emails with A. Consoli re negotiations with judgment debtors
AW	05/08/21	\$325.00	2.70	\$877.50	Correspond with S. Bhangu regarding Sondh Freight Systems; Update account tracker; Provide instruction regarding deposit of garnished fund regarding Preston Freight Systems Inc.; Draft settlement agreement regarding Sondh Freight Systems; Correspond with R. Grewal regarding Peace Transport; Correspond with J. Madhany regarding Montana Group of Companies; Telephone call with S. Bhangu regarding Sondh Freight Systems; Draft garnishment suspension letter regarding same; Correspond with A. Consoli regarding various accounts; Telephone call with J. Zawistowski regarding Roadish Transport garnishment
LN	06/08/21	\$240.00	2.70	\$648.00	Preparation of bank garnishments for 6803512 Canada Inc. o/a Elite Freight Lines, Sailors Group Ltd., Gulf Line Group Ltd., Drive Force Ltd., Roadway Transport Inc., 7123019 Canada Inc. dba Atlas Freight, 1310115 Alberta Ltd. dba First Call Trucking, 1421827 Ontario Ltd. o/a J&G Forwarding, Trail-Trac Transport Inc; Email to M. Spence and D. Collett with drafts of same.
MES	06/08/21	\$550.00	0.70	\$385.00	Exchange emails and telephone call with A. West re negotiations with Roadish; Instruct A. West re further negotiations with judgment debtors
AW	06/08/21	\$325.00	1.90	\$617.50	Telephone call with M. Spence regarding Roadish Transport garnishment; Correspond with opposing counsel regarding same; Correspond with A. Conoli regarding same; Telephone call with A. Consoli regarding same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Telephone call with R. Grewal regarding SBS Expedited; Telephone call with counsel regarding Himalya
JY	06/08/21	\$350.00	0.30	\$105.00	Email to the client re debtor default; Confer with M. Spence, D. Collett and A. West
DJC	09/08/21	\$375.00	3.20	\$1,200.00	Emailing L. Nguyen re asset searches; Reviewing garnishee statements; Engaged with L. Nguyen re same; Telephone calls with A. West re garnishments and settlement negotiations; Reviewing correspondence re Raiders Logistics; Reviewing correspondence re various subject customers
DJC	09/08/21	\$375.00	0.30	\$112.50	Arranging to file supplementary motion record re Atradius policy interpretation motion; Engaged with D. O'Leary and S. Graff re same
SLG	09/08/21	\$875.00	0.20	\$175.00	Review emails re collections
LN	09/08/21	\$240.00	0.50	\$120.00	Receipt and review of asset search reports for Cargo Transport Inc., Himalya Express Inc., 7624123 Canada Inc., 1557650 Ontario Inc. o/a Wawa Transport, Eagle Heights Transportation Inc., Roadway Transport Inc.; Email to D. Collett re: same and re: bankruptcy of Eagle Heights Transportation.
LN	09/08/21	\$240.00	0.10	\$24.00	Receipt and review of asset search for Balram Brothers Logistics; Email to D. Collett re: same.
LN	09/08/21	\$240.00	0.10	\$24.00	Email from D. Collett re: fax from W. Chong of TD re: garnishment v. Honeybee Transportation Inc.; Email to W. Chong and D. Collett re: same.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	09/08/21	\$795.00	1.20	\$954.00	Numerous emails with counsel for Atradius regarding examination and next steps; Emails with counsel for CIBC and A & B team
MES	09/08/21	\$550.00	0.60	\$330.00	Emails to A. West re materials received from counsel for Himalaya Express; Exchange emails re request for information from Atradius counsel; Review emails re further enforcement questions
AW	09/08/21	\$325.00	2.70	\$877.50	Meeting with D. Collett regarding status update; Telephone calls with counsel regarding Himalaya Express; Correspond with A. Consoli regarding various matters; Correspond with counsel for TD regarding suspending garnishments; Respond to various emails; Correspond with counsel regarding Sondh Freight
PLW	09/08/21	\$225.00	0.40	\$90.00	Submitted supporting motion record online (D. O'Leary)
DJC	10/08/21	\$375.00	2.00	\$750.00	Emailing M. Spence re garnishment process; Reviewing garnishment materials; Emailing L. Nguyen re same; Creating Sharefile re asset searches; Telephone call with Raider Logistics re outstanding invoices; Engaged with A. West re enforcement of judgments
DJC	10/08/21	\$375.00	1.00	\$375.00	Meeting with M. Spence, D. O'Leary and S. Graff re Atradius policy interpretation motion; Reviewing draft letter from D. O'Leary re policy interpretation motion; Emailing D. O'Leary, M. Spence and S. Graff re same
SLG	10/08/21	\$875.00	1.00	\$875.00	Participate in discuss re interpretation of policy and change of pleadings, timetable for court; letter to Stieber
SLG	10/08/21	\$875.00	0.20	\$175.00	Review collection considerations

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	10/08/21	\$240.00	2.00	\$480.00	Finalize and compile Affidavit and Garnishment materials including signing of Affidavits and Requisitions and arranging for commissioning of same; Arrange for issuance of said garnishments for 6803512 Canada Inc. o/a Elite Freight Lines, Sailors Group Ltd., Gulf Line Group Ltd., Drive Force Ltd., Roadway Transport Inc., 7123019 Canada Inc. dba Atlas Freight, 1310115 Alberta Ltd. dba First Call Trucking, 1421827 Ontario Ltd. o/a J&G Forwarding, Trail-Trac Transport Inc
LN	10/08/21	\$240.00	0.10	\$24.00	Receipt of fax from W. Chong of TD re: garnishment v. 2004420 Ontario Inc.; Email to W. Chong and D. Collett re: same
LN	10/08/21	\$240.00	0.10	\$24.00	Receipt and review of asset search reports for Destiny Transport Group Inc., Montana Group of Companies Limited, Fast Forward Xpress Ltd.; Email to D. Collett re: same
DMO	10/08/21	\$795.00	3.00	\$2,385.00	Telephone call with A&B team; Letter to counsel for Atradius; Discussion with D. Collett; Read and review email to A&B team regarding prior materials and letter to counsel
MES	10/08/21	\$550.00	1.10	\$605.00	Conference call with S. Graff, D. O'Leary, D. Collett re response to requests from Atradius counsel; Revise draft letter to Atradius counsel and exchange emails re same
AW	10/08/21	\$325.00	1.70	\$552.50	Review settlement offer regarding Montana Group of Companies; Correspond with A. Consoli regarding various matters; Correspond with RSG law regarding Roadish Transport
PLW	10/08/21	\$225.00	1.00	\$225.00	Commissioned nine garnishment affidavits; dropped off same at court; paid for and picked up previous batch (D. Collett)

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	11/08/21	\$375.00	0.50	\$187.50	Emailing A. Mann re Preston Freight; Reviewing Notice of Motion from Eli Logistics; Emailing M. Spence and A. West re same
LN	11/08/21	\$240.00	0.20	\$48.00	Email with P. Williams re: receipt of latest batch of issued garnishments; Arrange for service of said garnishments
DMO	11/08/21	\$795.00	0.60	\$477.00	Read and review letter to S. Stieber; Emails with A&B team
MES	11/08/21	\$550.00	0.20	\$110.00	Review letter to Atradius counsel, and review emails re negotiations with debtors
AW	11/08/21	\$325.00	0.80	\$260.00	Meeting with D. Collett regarding negotiation strategy; Correspondence with RSG law regarding Roadish funds in trust
DJC	12/08/21	\$375.00	3.30	\$1,237.50	Emailing A. Consoli re service of claims on guarantors and second motion for default judgment; Emailing A. Huff re Eli Logistics motion to set aside default judgment; Emailing A. West re garnishment of SBS Expedited; Reviewing correspondence re same; Emailing A. West re correspondence from Y. Toor re garnishment of 2290605 Ontario Inc.; Emailing A. Consoli re Raider Logistics, Peace Transportation, Wheelforce and B. Ahmed; Engaged with M. Spence re same
MES	12/08/21	\$550.00	0.50	\$275.00	Conference call with D. Collett re negotiations with judgment debtors, and review emails from D. Collett, A. West, A. Consoli re same
AW	12/08/21	\$325.00	1.30	\$422.50	Correspond with A. Consoli regarding various matters; Provide instruction for trust funds; Correspond with R. Grewal regarding SBS Expedited

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	13/08/21	\$375.00	2.80	\$1,050.00	Reviewing correspondence re garnishment process; Arranging for garnishment cheques to be sent to BDO; Emailing L. Nguyen re same; Emailing Y. Toor re garnishment of 2290605 Ontario Inc.; Reviewing correspondence from A. Consoli re service of claims on guarantors; Emailing A. Consoli re same; Pulling corporate profile report re Express Truck Line
LN	13/08/21	\$240.00	0.10	\$24.00	Emails with D. Collett re: whether garnishment was issued as against Town Transport Ltd.
DMO	13/08/21	\$795.00	0.50	\$397.50	Email from counsel for Atradius; Email to A&B team
MES	13/08/21	\$550.00	0.50	\$275.00	Review emails re payments from Deltaura, negotiations with various judgment debtors
AW	13/08/21	\$325.00	1.00	\$325.00	Correspond with RSG Law regarding SBS Expedited; Review correspondence from counsel regarding Parker Transport Inc.; Telephone call with RSG regarding SBS Expedited and Montana Group of Companies
RIB	16/08/21	\$225.00	0.10	\$22.50	Attend to email request from D. Collett re: corporate profile report for Express Truck Lines Inc.; Conduct search of same and provide result;
DJC	16/08/21	\$375.00	2.30	\$862.50	Emailing A. West re Peace Transportation and B. Ahmed; Emailing R. Grewal re same; Emailing A. Consoli and C. Mazur re Star Transportation Inc.; Reviewing correspondence re same; Reviewing garnishee statements and filing same; Arranging for garnishment cheques to be sent to client; Emailing R. Grewal re 2146790 Alberta Ltd. o/a Wheelforce Express; Emailing A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	16/08/21	\$240.00	0.10	\$24.00	Receipt of asset searches for Xoom Logistics and Jagjot Express Inc.; Email to D. Collett re: receipt of all asset searches and invoice to same; Email from assistant re: service of last batch of issued garnishments
MES	16/08/21	\$550.00	0.30	\$165.00	Review emails re negotiations with judgment debtors
AW	16/08/21	\$325.00	0.20	\$65.00	Correspond with D. Collett regarding Peace alternate security
DJC	17/08/21	\$375.00	2.10	\$787.50	Reviewing correspondence re Star Transportation; Emailing Z. Fennema, A. Consoli and A. Mann re same; Reviewing and filing garnishee statements re collections process; Scheduling call with C. Mazur and A. Consoli re update to CIBC; Engaged with Raider Logistics re garnishment; Emailing A. Mann and A. Consoli re Preston Freight
MES	17/08/21	\$550.00	0.20	\$110.00	Exchange emails re reporting to CIBC
AW	17/08/21	\$325.00	0.30	\$97.50	Review correspondence; Meet with D. Collett regarding files with RSG
DJC	18/08/21	\$375.00	5.40	\$2,025.00	Emailing E. Kerson re Wellington Motor Freight; Emailing K. Holder re Ingrid Transport; Emailing A. Consoli re Star Transportation; Emailing A. Consoli and Z. Fennema re Honeybee Transportation; Reviewing correspondence re Central Trucking; Emailing A. Consoli re same; Engaged with A. Mann re Preston Freight; Emailing A. Consoli and C. Mazur re same; Reviewing Notice of Motion to set aside default judgment re 2290605 Ontario Inc.; Engaged with A. West re same; Emailing A. Consoli re Aero Freightlines and correspondence from R. Wise re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Engaged with Raider Logistics re garnishment; Emailing A. Consoli and Z. Fennema re garnishment of 2223587 Ontario Ltd. and Xoom Logistics; Emailing A. Consoli re Parker Transport and Sohi Truck Line; Engaged with M. Khela re Load Force Logistics; Emailing A. Consoli and Z. Fennema re same
DMO	18/08/21	\$795.00	0.40	\$318.00	Emails regarding interpretation motion; Considering replacement for D. Collett
MES	18/08/21	\$550.00	0.30	\$165.00	Review emails re negotiations with judgment debtors
AW	18/08/21	\$325.00	1.20	\$390.00	Review correspondence; Correspond with R. Grewal regarding Roadish Transport, SBS Expedited and the Montana Group of Companies; Correspond with counsel for Himalya; Review Himalya file in advance with call with counsel
DJC	19/08/21	\$375.00	0.60	\$225.00	Reviewing and filing garnishee statements re collections process; Emailing Load Force Logistics re claim summary and documentation re same
DMO	19/08/21	\$795.00	0.20	\$159.00	Receive various communications
AW	19/08/21	\$325.00	1.00	\$325.00	Review claim accounts; Review correspondence with RSG law regarding various accounts; Meet with D. Collett regarding various accounts; Telephone call with S. Mandalagiri regarding Himalya; Correspond with RSG law regarding various accounts
DJC	20/08/21	\$375.00	4.10	\$1,537.50	Emailing A. Mann re Preston Freight and garnishment re same; Emailing A. Consoli re same; Reviewing and filing garnishee statements re collections process; Emailing Honeybee Transport re claim summary and claim documentation;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					<p>Emailing Z. Fennema re claim statements and summary re Non-Stop Fastfreight; Telephone calls with TD Bank and Non-Stop Fastfreight re same; Emailing Non-Stop Fastfreight re same; Telephone call with Alcor Transport re garnishment; Emailing A. Consoli re same; Reviewing letter from RSG Law re various customers re collections process; Emailing M. Spence and A. West re same; Scheduling meeting re same</p>
MES	20/08/21	\$550.00	0.30	\$165.00	<p>Review offer to settle from R. Grewal re various judgment debtors; Exchange emails with D. Collett and A. West re same</p>
AW	20/08/21	\$325.00	0.60	\$195.00	<p>Correspond with D. Collett regarding RSG omnibus settlement offer; Correspond with A. Consoli regarding Himalya Express Inc</p>
DJC	23/08/21	\$375.00	3.10	\$1,162.50	<p>Preparing for and attending meeting with A. West and M. Spence re collections process and correspondence from RSG Law re same; Preparing draft response to client re same; Emailing A. West and M. Spence re same; Emailing S. Zucchi re settlement payment re Deltaura Canada; Emailing S. Jones re Central Trucking default on settlement payments; Emailing A. Consoli and E. Kerson re settlement negotiations re Wellington Motor Freight; Emailing A. Consoli re settlement negotiations re Star Transportation; Reviewing Claims Decision re Shan Freightway; Emailing M. Spence re same</p>
MES	23/08/21	\$550.00	1.40	\$770.00	<p>Conference call with D. Collett and A. West re settlement offer from R. Grewal; Exchange emails re negotiations with various judgment debtors</p>

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	23/08/21	\$325.00	1.90	\$617.50	Meet with M. Spence and D. Collett regarding RSG omnibus settlement offer; Review correspondence from the Bank of Nova Scotia regarding Load Force Inc. garnishment; Correspond with A. Consoli regarding Himalya Transport; Review correspondence regarding RSG omnibus settlement offer
DJC	24/08/21	\$375.00	3.00	\$1,125.00	Reviewing and filing garnishee statements; Engaged with A. West re collections process and garnishment of Ontario judgments in Quebec; Emailing M. Spence re same; Emailing P. Bannon re Peace Transportation financing agreement with RBC; Emailing A. Consoli re correspondence from RSG Law re various customers; Telephone call with A. Mann re Preston Freight and Star Transportation; Emailing C. Mazur and A. Consoli re same; Reviewing correspondence re collections process; Emailing representatives of 2223587 Ontario Ltd., Xoom Logistics and Alcor Transport re same
MES	24/08/21	\$550.00	0.30	\$165.00	Exchange emails with D. Collett re negotiations with various judgment debtors
AW	24/08/21	\$325.00	0.70	\$227.50	Review correspondence regarding Toor Law motion record; Correspondence with Bank of Nova Scotia regarding homologating notice of garnishment for Load Force Logistics; Meeting with D. Collett regarding same; Review correspondence with counsel for Royal Bank of Canada regarding Peace Transportation financing and security
DJC	25/08/21	\$375.00	6.50	\$2,437.50	Preparing for and attending at meeting with C. Mazur, A. Consoli, M. Spence, S. Graff and A. West re collections process, Atradius and various receivership matters; Reviewing agenda re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Preparing response to client re same; Emailing C. Mazur and A. Consoli re same; Reviewing and filing garnishments; Emailing A. Mann re garnishment re Star Transportation; Preparing draft letters to RSG Law re Peace Transportation et al.; Emailing A. West re same; Scheduling meeting with R. Grewal re same; Emailing A. Consoli re Non-Stop Fastfreight; Preparing draft settlement agreement re Preston Freight; Emailing A. Consoli and C. Mazur re same; Emailing Alcor Transport re claim documentation and fuel invoices; Emailing 2223587 Ontario Ltd. re Eagle Fleet Fuel Services Credit Card Agreement
SLG	25/08/21	\$875.00	1.20	\$1,050.00	Attend update call on various collection efforts, Atradius claim and responsibility for advancement; telephone call with M. Spence
MES	25/08/21	\$550.00	1.90	\$1,045.00	Conference call with A&B and BDO teams re all outstanding issues; Revise letter to TSC Law Professional Corp re preferences issues and email to A. Porter re same; Email to M. Jilesen and L. Williams re Pilot negotiations; Review and respond to emails re negotiations with judgment debtors
AW	25/08/21	\$325.00	2.50	\$812.50	Attend update meeting; Review correspondence from RSG law re various files; Email TD re status of garnishment of Montana Group of Companies' account
PLW	25/08/21	\$225.00	1.00	\$225.00	Attended Courthouse to pay for and pick up issued garnishments and deliver to L. Nguyen
DJC	26/08/21	\$375.00	3.50	\$1,312.50	Reviewing and revising settlement agreement re Preston Freight;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing A. Consoli, C. Mazur and A. Mann re same; Preparing for and attending call with R. Grewal and A. West re Peace Transportation, Montana, Roadish Transportation et al.; Emailing A. West re same; Reviewing emails from A. West re same; Emailing A. Consoli re Non-Stop Fastfreight; Emailing M. Spence and S. Dugas re collections process and protocol memo re enforcement of judgments; Scheduling meeting re same; Reviewing and revising written submissions re Notice of Dispute of JJ Transportation; Finalizing same
DJC	26/08/21	\$375.00	0.20	\$75.00	Engaged with D. O'Leary and S. Dugas re Atradius policy interpretation motion and case law research re same
SLG	26/08/21	\$875.00	0.20	\$175.00	Emails with D. O'Leary re Atradius claim
DMO	26/08/21	\$795.00	2.00	\$1,590.00	Receive and review Affidavit of Mr. Kapur; email to client; Email to counsel for bank and Dhillons; Instructions regarding research
MES	26/08/21	\$550.00	0.30	\$165.00	Exchange emails with D. Collett, A. West re negotiations with judgment debtors
AW	26/08/21	\$325.00	2.70	\$877.50	Review correspondence from C. Mazur and A. Consoli; Telephone call with R. Grewal regarding settlement of various accounts; Correspond with A. Consoli et al regarding instruction for various accounts
DJC	27/08/21	\$375.00	2.20	\$825.00	Emailing E. Lamek and D. Nunes re Written Submissions of the Receiver re JJ Transportation; Emailing A. West re spreadsheet of settlement offers from customers represented by RSG Law; Reviewing same; Emailing A. Consoli re settlement payments from Central Trucking;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Emailing A. Consoli re Peace Transportation et al.; Emailing E. Lamek and D. Nunes re status update re collections process and further hearing before the Commercial List re same; Emailing A. Consoli re settlement agreement re Preston Freight; Engaged with A. West and S. Graff re Quebec counsel re enforcement of judgments
MES	27/08/21	\$550.00	0.30	\$165.00	Review emails from D. Collett, A. West, A. Consoli re negotiations with judgment debtors
AW	27/08/21	\$325.00	0.80	\$260.00	Correspond with R. Grewal regarding Montana Group of Companies; Correspond with counsel for TD regarding same; Review and respond to correspondence from A. Consoli regarding Himalya; Review correspondence re various files
DJC	30/08/21	\$375.00	4.30	\$1,612.50	Emailing A. Consoli re Etlas Freight; Emailing L. Nguyen re garnishment process Emailing A. Consoli re Sky View Transport and Transway Transport; Emailing G. Singh re Transway Transport; Emailing G. Chahal re Sky View Transport; Preparing draft motion materials re second omnibus default judgment motion; Preparing for and attending meeting with A. West and S. Dugas re collections process; Emailing S. Dugas and A. Mann re Star Transportation; Emailing A. Consoli and A. Mann re settlement agreement re Preston Freight; Preparing letter to bank re suspension of garnishment re Preston Freight
SD	30/08/21	\$295.00	2.50	\$737.50	Prepare for meeting with D Collett and A West by reading Project Eagle protocol memo; Meet and receive instructions from D Collett & A West re assistance on Project Eagle;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Draft settlement agreement for settlement with Star Transportation Inc.
AW	30/08/21	\$325.00	1.30	\$422.50	Email Bank of Nova Scotia regarding Quebec homologation; Review correspondence from A. Consoli regarding Etlas Freight; Correspond with S. Mandalagiri regarding Himalya; Meet with D. Collett regarding various accounts
JY	30/08/21	\$350.00	0.10	\$35.00	Email to A. Consoli re payment from debtor
DJC	31/08/21	\$375.00	2.60	\$975.00	Emailing A. West re garnishment of Himalya Express; Telephone call to sheriff's office re same; Compiling executed settlement agreement re Preston Freight; Arranging to send letter suspending garnishment re Preston Freight; Reviewing garnishee statement re Star Transportation; Engaged with A. West and S. Dugas re same; Emailing A. Consoli re same; Reviewing and filing garnishments; Reviewing correspondence re CK Carriers; Emailing L. Nguyen and A. Consoli re same; Preparing for and attending meeting with A. Consoli re Peace Transportation
SD	31/08/21	\$295.00	5.00	\$1,475.00	Email D Collett and A West the settlement agreement with Star Transportation Inc for their review; discuss settlement agreement and garnishments we received from Star Transportation Inc and others with A West and discuss changes to settlement agreement with A West; Research Atradius credit insurance policy coverage for D O'Leary; Research other credit insurers writing in Canada for D O'Leary; Research the price and effort required to look into US case law regarding Atradius and credit insurance policy interpretation

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	31/08/21	\$875.00	0.10	\$87.50	Emails re advancing claims
SRM	31/08/21	\$395.00	0.10	\$39.50	Review returned registered mail and update chart
LN	31/08/21	\$240.00	0.20	\$48.00	Email from Ranjit Singh owner of 2000438 Ontario Inc dba CK Carriers re: garnishment; Email to D. Collett and A. West re: same
DMO	31/08/21	\$795.00	0.40	\$318.00	Email to and from counsel for Dhillons; Internal emails
MES	31/08/21	\$550.00	0.50	\$275.00	Exchange emails with D. O'Leary re Atradius motion; Review emails from D. Collett, A West re negotiations with judgment debtors
AW	31/08/21	\$325.00	0.60	\$195.00	Correspond with D. Collett regarding garnishments
DJC	01/09/21	\$375.00	2.40	\$900.00	Considering strategy re garnishment of Star Transportation; Reviewing and filing garnishment statements; Engaged with A. West re garnishment of Aero Freightlines and Himalya Express; Engaged with A. Mann re garnishment re Star Transportation and Preston Freight; Emailing A. Consoli re Aero Freightlines, Honeybee Transportation, A&K Transportation and Preston Freight
SD	01/09/21	\$295.00	3.10	\$914.50	Email firm librarian re looking up US case law pertaining to Atradius credit risk insurance policy; email Dennis re providing update on Atradius credit risk insurance research; research insurance firms other than Atradius providing credit insurance in Canada and research any case law involving these firms; Research any relevant case law where courts consider the relevant provisions of the Atradius policy
LN	01/09/21	\$240.00	0.10	\$24.00	Email from V. Freire re: release of garnishment funds re: Aero Freight Lines and Himalaya Express Inc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	01/09/21	\$550.00	0.30	\$165.00	Review email from A. Porter re preference payments, and review emails from D. Collett and A. Consoli re negotiations with judgment debtors
AW	01/09/21	\$325.00	0.80	\$260.00	Correspond with D. Collett regarding garnishments; Correspond with A. Consoli regarding outstanding instruction; Telephone call with D. Collett regarding settlement letters
DJC	02/09/21	\$375.00	1.20	\$450.00	Preparing and sending letter to RBC re garnishment of Star Transportation; Voicemail to RBC re same; Emailing A. Mann re same; Emailing K. Pathak re Brampton sheriff's office re release of garnishment funds; Drafting email to R. Wise re garnishment re Aero Freightlines; Drafting email to K. Goncalves re A&K Transportation
SD	02/09/21	\$295.00	2.80	\$826.00	Arrange for examination of US jurisprudence relating to Atradius credit insurance policy; research Canadian jurisprudence re same; draft memo to D O'Leary on findings re same
LN	02/09/21	\$240.00	0.50	\$120.00	Email from D. Collett re: preparation of Notice of Termination of Garnishment v. Star Transportation; Preparation of Notice and email to D. Collett with drafts of same.
DMO	02/09/21	\$795.00	0.40	\$318.00	Email to S. Dugas regarding research and reply
AW	02/09/21	\$325.00	1.30	\$422.50	Correspond with Bank of Nova Scotia regarding homologation of judgments; Telephone call with A. Consoli regarding SBS Expedited garnishment; Correspond with RSG Law regarding same; Review draft correspondence with Brampton sheriff's officer regarding Himalya garnishment

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DJC	03/09/21	\$375.00	0.20	\$75.00	Emailing R. Wise re Aero Freightlines; Emailing K. Gonvalves re A&K Transportation; Emailing A. Consoli re same
SD	03/09/21	\$295.00	1.00	\$295.00	Research Canadian and US jurisprudence that considers Atradius' credit insurance policy; compile research into memo for D O'Leary re same
AW	03/09/21	\$325.00	0.10	\$32.50	Review correspondence
SLG	07/09/21	\$875.00	0.30	\$262.50	Emails with Montreal/Quebec counsel
LN	07/09/21	\$240.00	0.10	\$24.00	Email from assistant re: service of last batch of issued garnishments
DMO	07/09/21	\$795.00	0.50	\$397.50	Email to and from counsel for CIBC; Instructions regarding service of Affidavit
MES	07/09/21	\$550.00	0.50	\$275.00	Exchange emails with counsel re status of Pilot negotiations; Review emails among BDO and A&B teams re negotiations with judgment debtors
AW	07/09/21	\$325.00	0.90	\$292.50	Review correspondence regarding various matters; Draft correspondence to RSG Law regarding various matters; Meet with D. Collett regarding Montana Group of Companies
SLG	08/09/21	\$875.00	0.20	\$175.00	Emails with J. Cutler re Quebec counsel
SLG	08/09/21	\$875.00	0.20	\$175.00	Emails with D. O'Leary re Atradius
LN	08/09/21	\$240.00	0.10	\$24.00	Emails with A. West re: garnishee's statement re: Trail-Trac Transport Inc
LN	08/09/21	\$240.00	0.20	\$48.00	Email from M. Spence re: pulling of all judgments that need to be enforced in Quebec; Review and pulling of said judgments; Email to M. Spence with said judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	08/09/21	\$795.00	0.80	\$636.00	Telephone call with M. Jilsen, counsel to CIBC; Email to M. Spence
MES	08/09/21	\$550.00	1.70	\$935.00	Attend conference call with BDO and A&B teams re enforcement efforts; Exchange emails with D. O'Leary, M. Jilesen re Pilot and Atradius issues; Exchange emails with Quebec counsel re enforcement of judgments; Exchange emails with A. West re scheduling of motions to set aside default judgments brought by R. Grewal
AW	08/09/21	\$325.00	2.70	\$877.50	Meet with A. Consoli et al regarding various accounts; Correspond with RSG Law regarding various accounts; Correspond with G. Singh regarding Transway; Correspond with J. Cutter regarding homologation of orders in Quebec; Correspond with A. Consoli regarding various accounts
SLG	09/09/21	\$875.00	0.20	\$175.00	Consider Quebec enforcement of judgments and Hailey Order
LN	09/09/21	\$240.00	0.30	\$72.00	Email from M. Spence re: pulling of judgments for enforcements in QC
DMO	09/09/21	\$795.00	0.60	\$477.00	Emails to and from M. Spence and counsel for CIBC
MES	09/09/21	\$550.00	1.10	\$605.00	Review BDO report to CIBC; Conference call with Quebec counsel re enforcement of default judgments in Quebec; Exchange emails with A. West and L. Nguyen re same; Exchange emails with Claims Officer; Review emails re enforcement of judgments
AW	09/09/21	\$325.00	2.70	\$877.50	Review correspondence regarding Eli Logistics and Tyson Logistics; Correspond with RSG Law regarding SBS Expedited; Correspond with A. Consoli regarding various files;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Meet with Quebec counsel regarding homologation of judgments in Quebec; Correspond with RSG Law regarding offers to settle Montana Group of Companies and Primeline Logistics Inc.
LN	10/09/21	\$240.00	0.10	\$24.00	Email to W. Chong of TD re: Trail Trac garnishment
MES	10/09/21	\$550.00	0.30	\$165.00	Review emails re negotiations with various judgment debtors
AW	10/09/21	\$325.00	2.30	\$747.50	Correspond with A. Consoli regarding various accounts; Provide instruction regarding remitting garnished funds to the sheriff; Call with G. Singh regarding Transway Transport settlement offer; Call with S. Mandalagiri regarding Himalya Express settlement offer
JY	10/09/21	\$350.00	0.20	\$70.00	Review of executed releases in favour of BDO; Email to debtors' counsel and CIBC counsel; Email to client
AW	12/09/21	\$325.00	0.40	\$130.00	Review correspondence from RSG Law regarding Montana Group of Companies and Primeline Logistics; Correspond with A. Consoli regarding Montana Group of Companies; Correspond with S. Graff regarding same
SLG	13/09/21	\$875.00	0.30	\$262.50	Review emails on government and settlement
LN	13/09/21	\$240.00	0.10	\$24.00	Emails with A. West and contact at BMO re: follow up on garnishee's statement for Skyline Transport Inc.
MES	13/09/21	\$550.00	0.80	\$440.00	Call with D. Nunes, C. Mazur, A. Consoli, A. West re upcoming default judgment motion and claims officer status; Exchange emails with D. Nunes re same; Review emails re enforcement against judgment debtors

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	13/09/21	\$325.00	2.20	\$715.00	Correspond with RSG Law re Montana Group of Companies; Correspond with A. Consoli re various accounts; Call with A. Consoli et al re default judgment motion; Correspond with S. Bhangu re Sondh Freight; Call with Barrie sheriff's office re documents required for release of garnished funds; Email Barrie sheriff's office re same
SLG	14/09/21	\$875.00	0.50	\$437.50	Telephone call with L. Williams, M. Spence and M. Jilesen on status; review collection of emails
LN	14/09/21	\$240.00	2.00	\$480.00	Emails from M. Spence re: preparation of garnishments as against LSI Logistix Canada Inc., and Balram Brother's Logistics Inc.; Preparation of garnishment materials against same; Arrange for submission of same to court for issuance via electronic means
LN	14/09/21	\$240.00	0.10	\$24.00	Emails with A. West and A. Reynolds re: follow up on garnishee's statement for 7123019 Canada Inc. dba Atlas Freight
MES	14/09/21	\$550.00	2.50	\$1,375.00	Various calls and exchanges of emails with A. West re enforcement of default judgments; Exchange emails with C. Mazur, A. Consoli re new garnishments to be issued, and instruct L. Nguyen re same; Conference call with M. Jilesen, L. Williams, S. Graff re Pilot mediation; Exchange further emails with A. West re enforcement efforts
AW	14/09/21	\$325.00	3.80	\$1,235.00	Review correspondence re Skyline Transport; Email H. Singh re J&G Forwarding; Correspond with A. Consoli re Skyline Transport; Meeting with M. Spence re motion preparation; Call with O. Roslak re Skyline Transportation; Call with A. Consoli re Skyline Transportation; Provide instruction re garnished amounts;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review correspondence re various files; Confirm garnishment of Star Transportation; Reviewing garnishment paperwork; Correspond with Scotiabank re homologation of mattering in Quebec
LN	15/09/21	\$240.00	0.20	\$48.00	Email from M. Spence re: pulling of parcel registers ("PINs") for 29 Castlegate Blvd, 236 Sixteen Mile Drive, and 17 Luella Cres; Pulling of said PINS and email to M. Spence with said PINS
LN	15/09/21	\$240.00	2.00	\$480.00	Emails from M. Spence re: preparation of garnishments as against 7624123 Canada Inc. and Cargo Transport Inc.; Preparation of garnishment materials against same; Arrange for submission to court of same for issuance via electronic means
DMO	15/09/21	\$795.00	0.60	\$477.00	Review case law; Emails
MES	15/09/21	\$550.00	2.00	\$1,100.00	Exchanges of emails and telephone call with A. Consoli re negotiation with judgment debtors, issuance of new garnishments; Exchanges of emails and numerous telephone calls with A. West re negotiation with debtors; Telephone call with Sheriff's office re release of funds
AW	15/09/21	\$325.00	3.30	\$1,072.50	Correspond with R. Wise re Aero Freight; Correspond with A. Consoli re various customers; Review correspondence from Scotia Bank re Quebec homologation; Provide instruction re garnished funds; Correspond with RSG Law re Montana Group of Companies; Call with O. Roslak re Skyline; Correspond with M. Spence re release of garnished funds; Correspond with H. Singh re J&G Forwarding; Correspond with TM Law re Gulf Line Group

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	15/09/21	\$225.00	0.40	\$90.00	Submitted Notice of Garnishment for issuance
LN	16/09/21	\$240.00	0.20	\$48.00	Email from M. Spence re: pulling of transfer on property at 236 Sixteen Mile Drive for DOB of owner, Jawad Hassan; Pulling of transfer doc and email to M. Spence with same
LN	16/09/21	\$240.00	0.20	\$48.00	Emails with P. Williams re: garnishment for 7624123 Canada Inc.
LN	16/09/21	\$240.00	0.10	\$24.00	Emails with M. Spence and A. West re: garnishee's statement for Skyline Transport Inc
MES	16/09/21	\$550.00	1.20	\$660.00	Review parcel registers re address for guarantor Jawad Hassan, instruct L. Nguyen re same and exchange emails with A. Consoli; Discussions and exchanges of emails with A. West re negotiations with guarantors
AW	16/09/21	\$325.00	1.10	\$357.50	Correspond with A. Consoli re various accounts; Call with S. Mandalagiri re Himalya
PLW	16/09/21	\$225.00	0.60	\$135.00	Submitted 2 Garnishments for issuance
SLG	17/09/21	\$875.00	0.20	\$175.00	Review emails re collections
DMO	17/09/21	\$795.00	0.40	\$318.00	Email to M. Jilisen; Email with D. Muise
MES	17/09/21	\$550.00	0.70	\$385.00	Exchanges of emails and telephone call with A. West re various issues relating to enforcement of judgments; Review and respond to emails re issuance of garnishments
AW	17/09/21	\$325.00	1.80	\$585.00	Correspond with RSG Law; Correspond with O. Roslak re Skyline Transportation; Correspond with D. Wolski re Montana Group of Companies' garnishment; Correspond with S. Bhangu re Sondh Freight dishonoured payment;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Correspond with M. Spence re notice of garnishments returned to sender; Preparing for call with T. Majeed re Gulf Line Group; Call with T. Majeed re same; Preparing for call with RSG Law re Montana Group of Companies; Call with RSG Law re same; Correspond with A. Consoli re various matters
AW	18/09/21	\$325.00	0.10	\$32.50	Review correspondence from O. Roslak re Skyline Transportation
AW	19/09/21	\$325.00	0.20	\$65.00	Correspond with O. Roslak re Skyline Transportation settlement; Correspond with S. Dugas re same
SD	20/09/21	\$295.00	1.70	\$501.50	Receive instructions from A West re drafting settlement agreement for Skyline Transport Inc.; Draft agreement re same
LN	20/09/21	\$240.00	0.50	\$120.00	Emails from M. Spence re: preparation of garnishments as against Destiny Transport Group Inc.; Preparation of garnishment materials against same; Arrange for submission to court of same for issuance via electronic means
LN	20/09/21	\$240.00	0.10	\$24.00	Follow-up voicemail and email to S. Sandeep re: Skyline Transport Inc. garnishment; Email to M. Spence and A. West re: same
DMO	20/09/21	\$795.00	0.30	\$238.50	Emails regarding research
MES	20/09/21	\$550.00	0.80	\$440.00	Various exchanges of emails and calls with A. West re settlement negotiations; Review emails from A. Consoli
AW	20/09/21	\$325.00	1.80	\$585.00	Correspond with A. Consoli regarding various accounts; Review correspondence regarding garnishments; Provide instruction regarding Skyline Transport settlement agreement; Correspond with T. Majeed regarding Gulf Lines Transportation;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Provide instruction regarding follow-up with certain accounts regarding notice of garnishment to banks; Correspond with S. Bhangu regarding Sondh Freight; Corresponding with M. Spence regarding Skyline Transport
PLW	20/09/21	\$225.00	0.40	\$90.00	Submitted Notice of Garnishment for issuance
SD	21/09/21	\$295.00	1.70	\$501.50	Receive instructions from A West re tracking the history of the matter to date with respect to settlement agreements and garnishments; draft and revise affidavit of service for A Consoli
LN	21/09/21	\$240.00	1.00	\$240.00	Email from A. West re: terminating garnishment v. Skyline Transport Inc.; Preparation of Notice of Termination of Garnishment and letters re same; Calls and emails with S. Singh (contact at BMO's Third Party Demand Lines) re: same; Arrange for service of said Termination materials on BMO and sheriff's office; Email to A. West re: same
MES	21/09/21	\$550.00	0.80	\$440.00	Discussions with A. West re materials for default judgment; Exchange emails with A. West re enforcement against judgment debtors; Email to D. Nunes re default judgment materials
AW	21/09/21	\$325.00	3.30	\$1,072.50	Review correspondence regarding removal of PPSA registration; Correspond with T. Majeed regarding Gulf Line Group settlement offer; Correspond with A. Consoli regarding various accounts; Provide instruction regarding tracker; Review correspondence from sheriff's office regarding garnishment of Sondh Freight; Correspond with O. Roslak regarding Skyline Transportation settlement;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Correspond with R. Grewal regarding Peace alternate security; Provide instruction regarding affidavit for default judgment motion; Telephone call with A. Consoli regarding A&K Transport; Email K. Goncalves regarding A&K Transport settlement offer
PLW	21/09/21	\$225.00	0.40	\$90.00	Submitted Notice of Garnishment for issuance
SD	22/09/21	\$295.00	0.90	\$265.50	Meeting with A West re next steps and discussing how to arrange tracker sheet re history of the file; draft settlement agreement re A&K Transportation Services
LN	22/09/21	\$240.00	0.10	\$24.00	Email to S. Singh (contact at RBC) re: Balram Brothers garnishment
LN	22/09/21	\$240.00	0.10	\$24.00	Email with A. West re: asset search reports
MES	22/09/21	\$550.00	1.10	\$605.00	Exchange emails with D. Nunes re default judgment motion; Exchanges of emails and telephone calls with A. West re enforcement of judgments, communications with sheriff, preparation for default judgment motion; Revise affidavit of A. Consoli for default judgment motion
AW	22/09/21	\$325.00	4.30	\$1,397.50	Correspond with A. Consoli regarding various accounts; Correspond with K. Goncalves regarding A and K Transportation settlement; Provide instruction regarding settlement agreement; Review same; Review correspondence of J Chauhan regarding Loadforce Logistics and Yes Boss Logistics; Meeting with M. Spence regarding garnishments; Meeting with M. Spence regarding Gigg and M&M; Provide instruction regarding asset searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	23/09/21	\$295.00	0.70	\$206.50	Draft settlement agreement re Gulf Line; discuss changes with Adam re same
LN	23/09/21	\$240.00	0.20	\$48.00	Emails with A. Reynolds re: garnishment status for Transway Transport Inc and suspending of garnishment as against Gulf Line Group
MES	23/09/21	\$550.00	1.40	\$770.00	Exchange emails and discussions with A. West re various issues arising from negotiations with judgment debtors, preparation of materials for second default judgment motion
AW	23/09/21	\$325.00	4.50	\$1,462.50	Email B. Nagra regarding AH Gary dishonour payment; Provide instructions regarding following-up with banks that have not provided garnishee statements; Email S. Bhangu regarding Sondh Freight settlement agreement; Correspond K. Goncalves regarding A and K Transport settlement agreement; Emailing R. Grewal regarding Montana Group of Companies settlement offer; Correspond with A. Consoli regarding various accounts; Correspond with T. Majeed regarding Transway Transport settlement; Telephone call with M. Spence regarding various files
SD	24/09/21	\$295.00	1.20	\$354.00	Meeting with A Consoli and C Mazur re Project Eagle update meeting
SLG	24/09/21	\$875.00	1.00	\$875.00	Attend A&B and BDO to update on all collection matters and ancillary matters
MES	24/09/21	\$550.00	1.80	\$990.00	Conference call with BDO and A&B teams; Exchange emails with collections agent re enforcement issues; Review emails from A. Consoli, A. West re negotiations with judgment debtors; Review email from C. Mazur re estimated realization

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	24/09/21	\$325.00	1.20	\$390.00	Meeting with C. Mazur et al regarding update on file
SD	27/09/21	\$295.00	1.10	\$324.50	Meeting with A West re drafting notice of motion re October 8 2021 motion; draft exhibit pages for affidavit of A Consoli re same; draft notice of motion re same
SRM	27/09/21	\$395.00	0.20	\$79.00	Review email; Review file and prepare draft PPSA discharge
MES	27/09/21	\$550.00	3.20	\$1,760.00	Various exchanges of emails and discussions with A. West re preparation of materials for default judgment motion #2, negotiations with judgment debtors; Revise proposed correspondence to lawyers for disputed claimants; Telephone call with A. Consoli re affidavit for default judgment #2; Revise affidavit and circulate to A. Consoli; Review emails from D. Nunes re disputed claims
AW	27/09/21	\$325.00	5.30	\$1,722.50	Review correspondence; Provide instruction regarding Eli Logistics garnishment issues; Correspond with K. Goncalves re A&K Transportation; Review affidavit of A. Consoli; Review Peace Transport priority agreement; Correspond with P. Bannon and R. Grewal regarding same; Draft letter to D. Shatzker regarding Gigg settlement; Draft letter to R. Thapar regarding M&M settlement; Provide instruction for drafting notice of motion; Correspond with Deep regarding Honeybee Transport; Correspond with A. Consoli regarding various matters; Meet with M. Spence regarding preparation of various documents in relation to default judgment motion and collection of outstanding payments; Provide instruction regarding discharging priority agreement for Skyline Transport; Email Toor Law regarding Elite Transport;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Drafting Eleventh Report of the Receiver for the default judgment motion
SD	28/09/21	\$295.00	5.00	\$1,475.00	Draft Notice of Motion re Motion returnable October 7th; draft exhibit pages re same; Arrange for A Consoli to sign affidavit re same; prepare exhibit pages re same; draft Gulf Line settlement agreement
BHK	28/09/21	\$295.00	0.40	\$118.00	Telephone call with S. Dugas and A. Consoli to commission affidavit; commission and sign on exhibit pages
SRM	28/09/21	\$395.00	0.10	\$39.50	Review email authorization; Submit, review and report on PPSA Discharge
MES	28/09/21	\$550.00	1.40	\$770.00	Exchange of emails with A. Consoli, A. West, S. Dugas, D. Nunes re preparation of materials for default judgment motion; Exchange emails with A. West re negotiations with judgment debtors
AW	28/09/21	\$325.00	1.90	\$617.50	Draft eleventh Receiver's report; Review correspondence; Call with D. Schatzker regarding Gigg Express; Corresponding with RSG Law regarding Peace Transport alternate security; Emailing A. Consoli regarding same
SD	29/09/21	\$295.00	1.20	\$354.00	Revise affidavit and notice of motion re October 7 motion; revise and draft new Gulf Line Settlement Agreement
MES	29/09/21	\$550.00	1.50	\$825.00	Telephone calls and exchanges of emails with A. West re negotiations with judgment debtors, preparation of materials for default judgment motion; Telephone call and exchange of emails with A. Consoli re preparation of materials for default judgment motion; Exchange emails with D. Nunes;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review further emails re negotiations with judgment debtors, receipt of funds
AW	29/09/21	\$325.00	6.80	\$2,210.00	Review notice of motion; Review settlement agreement for Gulf Line Group; Email Royal Bank of Canada regarding Gulf Line Group garnished funds; Correspond with A. Consoli regarding various accounts; Email S. Mandalagiri regarding Himalya; Draft draft order for omnibus default judgment; Revise Gulf Line Group settlement agreement; Call with D. Schatzker regarding Gigg et al; Call with A. Mann regarding Trail-Trac; Review correspondence from G. Singh regarding Transway Transport; Email K. Pathak regarding Elite Freight garnishment; Email S. Bangu regarding Sondh Freight garnishment; Email S. Jones regarding Central Trucking late payments; Review status of bank garnishments
SD	30/09/21	\$295.00	0.90	\$265.50	Draft Notice of Motion re October 7 motion; Revise A&K transportation settlement agreement for A West's review
MBM	30/09/21	\$525.00	0.50	\$262.50	Telephone attendance with D. O'Leary re interpretation of policy motion
LN	30/09/21	\$240.00	0.20	\$48.00	Email from A. West re: pulling of parcel registers for 15 Blackfriar Ave; Pulling of same and email to A. West with said parcel register
DMO	30/09/21	\$795.00	0.80	\$636.00	Meeting with M. Munoz; Emails regarding file materials and research; Email to D. Muise
MES	30/09/21	\$550.00	1.20	\$660.00	Exchange emails with A. West re preparation for default judgment motion; Exchange emails with A. West re negotiations with judgment debtors;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email to A. Consoli re proposed revisions to affidavit; Review and revise 11th Report
AW	30/09/21	\$325.00	4.70	\$1,527.50	Review correspondence; Correspond with A. Consoli regarding various accounts; Review amendments to settlement agreement from K. Goncalves regarding A and K Transport; Correspond with T. Majeed regarding Gulf Line Group settlement agreement; Correspond with A. Bahra regarding Drive Force Ltd.; Update status of accounts; Provide instruction on parcel register searches; Review notice of motion; Revise same
SD	01/10/21	\$295.00	3.30	\$973.50	Prepare and arrange commissioning of Affidavit of A Consoli; Arrange fully commissioned affidavit with executed exhibit pages re same; cross reference default judgment spreadsheet used in Claims Officer Report with the most recent version to ensure accuracy of report; prepare motion record re October 7th motion
BHK	01/10/21	\$295.00	0.60	\$177.00	Telephone call with S. Dugas and A. Consoli to commission affidavit; commission and sign on exhibit pages
JEM	01/10/21	\$265.00	0.10	\$26.50	Order, review and report on profile
MBM	01/10/21	\$525.00	2.60	\$1,365.00	Reviewing file materials and research
DMO	01/10/21	\$795.00	2.50	\$1,987.50	Review Atradius Motion Record; Email regarding legal research; Email to counsel for Atradius, CIBC and Dhillons; review case law
MES	01/10/21	\$550.00	1.70	\$935.00	Exchange emails and telephone calls with A. West, S. Dugas, A. Consoli, D. Nunes re preparation for default judgment motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	01/10/21	\$325.00	4.80	\$1,560.00	Correspond with A. Consoli on various issues; Update status of accounts; Following-up on stale accounts; Provide instruction regarding preparing motion record; Provide instruction regarding drafting default judgments; Review correspondence from various banks regarding garnishments; Email R. Thapar regarding extensions of offers to settle for customers represented by him; Coordinate drafting of default judgments; Call with J. Yantzi regarding same; Call with A. Consoli regarding same; Draft shell default judgment; Draft omnibus default judgment; Correspond with Y. Toor regarding 6803512 Canada Inc.
JY	01/10/21	\$350.00	1.80	\$630.00	Prepare judgments for accounts receivable debtors
MES	03/10/21	\$550.00	0.40	\$220.00	Exchange emails with A. West re enforcement, default judgment motion; Review email from D. Nunes enclosing claims officer's report
SD	04/10/21	\$295.00	8.10	\$2,389.50	Revise and draft default judgment orders re October 7 default judgment motion; add guarantor language into default judgment orders re same; compile default judgment orders for customers with multiple orders against them; include language into default judgment orders to assert that multiple parties are joint and severally liable for the same judgment; compile and revise Eleventh Report of the Receiver with appendices; draft, compile and revise motion record re October 7 hearing
JG	04/10/21	\$295.00	0.30	\$88.50	Receive instruction from M Munoz re research re expert qualification requirements
SLG	04/10/21	\$875.00	0.30	\$262.50	Review emails re Atradius exam

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	04/10/21	\$525.00	0.50	\$262.50	Telephone attendance with J. Garcia-Bonilla re research for interpretation motion
MBM	04/10/21	\$525.00	1.90	\$997.50	Reviewing Motion Record re interpretation motion
DMO	04/10/21	\$795.00	1.80	\$1,431.00	Lengthy telephone call with S. Stieber; Emails to J. Preece, C. Mazur and M. Spence; Discussions with M. Munoz; Instructions
MES	04/10/21	\$550.00	4.60	\$2,530.00	Effect numerous rounds of revisions to 11th report and exchange emails with BDO team re same; Revise draft orders; Revise notice of motion; Instruct A. West and S. Dugas re finalizing motion record; Exchange emails with D. Nunes re Claims Officer's report
AW	04/10/21	\$325.00	6.20	\$2,015.00	Meeting with M. Spence regarding eleventh report of the Receiver; Provide direction on revisions to default judgments; Review Claims Officer's Second Report; Review template settlement agreement regarding release of guarantors; Review default judgments; Draft judgments regarding Claims Office decisions; Draft omnibus order regarding same; Corresponding with D. Schatzker regarding Gigg Express; Correspond with M. Spence regarding same; Provide direction for mailing of garnishment cheques; Correspond with A. Consoli regarding various matters; Review correspondence; Correspond with E. Kerson regarding Wellington Motor Freight; Review notice of motion; Correspond with Y. Toor regarding various accounts
PLW	04/10/21	\$225.00	0.40	\$90.00	Submitted Supplementary Motion Record for November 22, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	05/10/21	\$295.00	1.90	\$560.50	Draft and compile motion record re October 7 hearing; call with A West re discussing next steps on the file following the default judgment hearing
JG	05/10/21	\$295.00	2.80	\$826.00	Research re expert evidence in motion proceedings
SLG	05/10/21	\$875.00	0.10	\$87.50	Email from M. Jilesen re settlement
MBM	05/10/21	\$525.00	2.10	\$1,102.50	Reviewing responding motion record re interpretation motion and research re same
DMO	05/10/21	\$795.00	0.50	\$397.50	Emails with M. Spence; Emails to S. Stieber
MES	05/10/21	\$550.00	0.70	\$385.00	Review final motion record for second default judgment motion and arrange for service and filing of same; Review emails from A. West, A. Consoli re negotiations with judgment debtors; Exchange emails with C. Mazur re collections agent
AW	05/10/21	\$325.00	4.60	\$1,495.00	Review motion record; Prepare for call with Y. Toor; Call with Y. Toor; Correspond with Y. Toor regarding Receiver's webpage containing all reports and orders; Provide direction on filing and serving motion record; Correspond with S. Bhangu regarding Sondh Freight garnished funds; Correspond with K. Pathak regarding same; Call with K. Pathak regarding garnished funds being held by the sheriff; Correspond with A. Consoli regarding various accounts; Confirm and update status of dormant accounts; Call with S. Chandra regarding Xoom Logistics; Email with S. Chandra regarding same; Correspond with G. Singh regarding Transway settlement offer
JG	06/10/21	\$295.00	1.30	\$383.50	Research re expert evidence in motion proceedings

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JG	06/10/21	\$295.00	0.90	\$265.50	Memo to M Munoz re expert evidence in motion proceedings
JG	06/10/21	\$295.00	0.40	\$118.00	Revise memo to M Munoz re expert evidence in motion proceedings
JG	06/10/21	\$295.00	1.00	\$295.00	Research re content of declaration pages
MBM	06/10/21	\$525.00	1.70	\$892.50	Telephone attendance with D. O'Leary re research update and factum; reviewing same
MBM	06/10/21	\$525.00	0.20	\$105.00	Telephone attendance with J. Garcia-Bonilla re research; reviewing same
LN	06/10/21	\$240.00	0.30	\$72.00	Email from A. West re: updated status chart of all garnishments/judgments; Review of said chart and email with assistant re: same
DMO	06/10/21	\$795.00	1.20	\$954.00	Telephone call with M. Munoz regarding research and factum for motion; Amending questions to Atradius deponents
MES	06/10/21	\$550.00	0.20	\$110.00	Exchange emails with D. Nunes re preparation for default judgment motion #2
AW	06/10/21	\$325.00	1.80	\$585.00	Review correspondence; Prepare for second motion for default judgment; Review eleventh Receiver's report and second default judgment report; Correspond with S. Mandalagiri regarding Himayla Express settlement offer; Email B. Nagra regarding AH Gary Transportation late settlement payment; Call with K. Pathak regarding Himalya Express garnished funds; Correspond with A. Consoli regarding various accounts
PLW	06/10/21	\$225.00	0.40	\$90.00	Submitted Motion Record for filing

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	07/10/21	\$295.00	1.70	\$501.50	Prepare and compile draft judgment orders for Justice Koehnen following the default judgment motion; attend default judgment motion with M Spence and A West; discuss next steps with A West
DMO	07/10/21	\$795.00	2.00	\$1,590.00	Reviewing file materials in preparation for motion; Several emails to S. Stieber regarding productions
MES	07/10/21	\$550.00	2.00	\$1,100.00	Instruct A. West and S. Dugas re preparing orders to be issued; Revise order re release of sheriffs' funds and upload to Caselines; Prepare for and attend default judgment motion #2; Telephone call with C. Mazur, A. Consoli re release of funds to repay borrowing certificates; Review emails re negotiations with judgment debtors; Exchange emails with D. O'Leary re questions posed by Atradius counsel
AW	07/10/21	\$325.00	3.00	\$975.00	Draft release of funds order; Draft counsel slip; Review correspondence regarding hearing preparation; Attend hearing; Email Koehnen J draft orders for execution; Correspond with S. Mandalagiri regarding Himalya Express settlement offer; Email order of Koehnen J regarding release of garnished funds to K. Pathek to have funds released by the Ministry of the Attorney General
MBM	08/10/21	\$525.00	1.60	\$840.00	Conducting research and reviewing documents in preparation of interpretation motion; reviewing correspondence from D. O'Leary re same
MES	08/10/21	\$550.00	1.50	\$825.00	Discussion with S. Graff re repayment of borrowing certificates and exchange emails with A. Consoli re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review security documents and discussion with D. O'Leary re questions raised by Atradius, Review emails re negotiations with judgment debtors; Instruct A. West re issuing new default judgments
AW	08/10/21	\$325.00	0.90	\$292.50	Correspond with A. Consoli regarding various account; Review correspondence from AH Gary regarding wire transfer for late settlement payment; Correspond with B. Nagra regarding same; Corresponding with B. McNamara regarding unnamed account; Correspond with A. Bahra regarding Drive Force; Provide direct regarding having judgments endorsed by the registrar
PLW	08/10/21	\$225.00	0.40	\$90.00	Submitted Disputed Claims Order for entry
JG	09/10/21	\$295.00	1.30	\$383.50	Research re content of declaration pages; Research re how to challenge expert evidence within affidavit on motion
AW	09/10/21	\$325.00	0.10	\$32.50	Email B. McNamara regarding Eli Logistics
AW	10/10/21	\$325.00	0.20	\$65.00	Email B. McNamara regarding Eli Logistics
JG	11/10/21	\$295.00	1.90	\$560.50	Prepare memo to M Munoz re content of declaration pages and how to challenge expert evidence within affidavit on motion
JG	12/10/21	\$295.00	2.20	\$649.00	Prepare memo to M Munoz re content of declaration pages and how to challenge expert evidence within affidavit on motion
JG	12/10/21	\$295.00	0.80	\$236.00	Draft outline of factum for motion re interpretation of policy returnable November 22, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	12/10/21	\$525.00	1.30	\$682.50	Reviewing caselaw re interpretation motion and research memo prepared by J. Garcia-Bonilla; drafting factum re same
DMO	12/10/21	\$795.00	0.80	\$636.00	Read and review letter to S. Stieber; Review GSA; Serving Notice of Examination; Instructions; Letter to Court; Email with M. Spence
MES	12/10/21	\$550.00	1.20	\$660.00	Discussion with A. West re enforcement of judgments; Exchange emails with BDO and collection agent representatives re garnishment issues; Exchange emails with A. West re sheriff; Exchange emails re communication from CRA
AW	12/10/21	\$325.00	2.50	\$812.50	Review correspondence; Provide direction regarding registration of default judgments; Coordinate same; Email G. Singh re Transway; Email R. Thapar regarding offers to settle; Call with M. Spence regarding enforcement steps for dormant accounts; Correspond with A. Consoli regarding various accounts; Correspond with E. Kerson regarding Wellington Motor Freight settlement timeline terms; Call with K. Pathak regarding release of garnished funds from the Ministry of the Attorney General; Revise Star Transport settlement agreement to reflect proper payment terms; Correspond with A. Mann regarding Star Transport settlement agreement
JG	13/10/21	\$295.00	1.20	\$354.00	Prepare book of authorities for M Munoz and D OLeary
DMO	13/10/21	\$795.00	1.50	\$1,192.50	Emails regarding letter to court; Emails with counsel for Atradius (x3); Review research memo; Seeking Court reporter; Emails to and from M. Jilisen

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	13/10/21	\$550.00	0.50	\$275.00	Exchange emails re assignment of judge to file, meeting to discuss Atradius
AW	13/10/21	\$325.00	1.20	\$390.00	Review mail of returned notice of garnishments undeliverable and garnishee statements from various banks; Correspond with A. Consoli regarding various accounts; Correspond with A. Mann regarding Star Transport settlement agreement and garnished funds
SD	14/10/21	\$295.00	0.90	\$265.50	Update tracker chart re garnishments and settlement offers to date
SLG	14/10/21	\$875.00	0.20	\$175.00	Email s re Conway, J.
SLG	14/10/21	\$875.00	1.30	\$1,137.50	Address Leaf tax
GTL	14/10/21	\$340.00	1.00	\$340.00	Atradius - document retrieval for DOL ""
DMO	14/10/21	\$795.00	1.80	\$1,431.00	Numerous emails regarding cross-examination; emails regarding arranging conference call with CIBC; Discussion with counsel for Atradius
MES	14/10/21	\$550.00	2.00	\$1,100.00	Lengthy telephone call with A. West, D. Nunes re submission of claims to Claims Officer, enforcement of default judgments; Further emails exchange with A. West re negotiations; Draft letter re information request re repayment of debt; Exchange emails with D. O'Leary re bank call re Atradius
AW	14/10/21	\$325.00	3.30	\$1,072.50	Call with B. McNamara regarding Eli Logistics and Tyson Freight settlement discussions; Provide direction regarding reorganising the physical file; Provide direction for registering of default judgments; Meet with M. Spence regarding preparation of disputed claims; Call with D. Nunez regarding process for disputed claims; Revise letter to the registrar regarding registering default judgments;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email R. Thapar regarding offers to settle for costumers represented by him; Correspond with E. Kerson regarding payment timeline for Wellington Motor Freight settlement
SD	15/10/21	\$295.00	0.90	\$265.50	Update project Eagle Default Judgment Tracker spreadsheet with settlements and garnishments to date
MBM	15/10/21	\$525.00	6.90	\$3,622.50	Drafting factum for interpretation motion; reviewing case law re same
DMO	15/10/21	\$795.00	2.40	\$1,908.00	Prepare for call with CIBC and BDO; Partake in lengthy call; Emails with counsel for Atradius and deponents
MES	15/10/21	\$550.00	2.50	\$1,375.00	Conference call with CIBC, Lenczner, D. O'Leary, C. Mazur re Atradius motion; Follow-up call with C. Mazur, D. O'Leary, A. Porter; Telephone call with A. West re scheduling of motion for default judgment; Exchange emails with A. West re communications with judgment debtor counsel; Exchange emails with A. Consoli re distribution to Pilot
AW	15/10/21	\$325.00	2.10	\$682.50	Provide direction regarding drafting Wellington Motor Freight settlement agreement; Draft correspondence regarding disputed claims process; Draft correspondence regarding Honeybee Transport second outstanding account; Review Wellington Freight draft settlement agreement; Correspond with E. Kerson regarding Wellington Motor Freight settlement agreement; Correspond with Scotia Bank regarding homologation of notice of garnishments for Quebec customers; Review request to book motion to set aside the default judgment by Himalya Express; Correspond with A. Consoli regarding various files;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Reviewing correspondence from G. Singh regarding Transway Transportation offer to settle
SD	17/10/21	\$295.00	1.00	\$295.00	Draft Wellington Motor Freight Settlement Agreement under guidance by A West; update default judgment tracker spreadsheet
MBM	18/10/21	\$525.00	1.20	\$630.00	Attending cross-examination prep session with D. O'Leary and C. Mazur
TOTAL:			<u>378.80</u>	<u>\$155,595.00</u>	

Name	Hours	Rate	Value
Dillon J. Collett (DJC)	56.90	\$375.00	\$21,337.50
Patrick L. Williams (PLW)	7.00	\$225.00	\$1,575.00
Miranda E. Spence (MES)	53.30	\$550.00	\$29,315.00
Linh Nguyen (LN)	18.40	\$240.00	\$4,416.00
Adam West (AW)	120.70	\$325.00	\$39,227.50
Jonathan Yantzi (JY)	2.70	\$350.00	\$945.00
Steven L. Graff (SLG)	8.10	\$875.00	\$7,087.50
Dennis M. O'Leary (DMO)	27.90	\$795.00	\$22,180.50
Rosina I. Boodram (RIB)	0.10	\$225.00	\$22.50
Simon Dugas (SD)	46.60	\$295.00	\$13,747.00
Shannon R. Morris (SRM)	0.40	\$395.00	\$158.00
Brodie H. Kirsh (BHK)	1.00	\$295.00	\$295.00
Max B. Munoz (MBM)	20.50	\$525.00	\$10,762.50
Jenaya E. McLean (JEM)	0.10	\$265.00	\$26.50
Jose Garcia-Bonilla (JG)	14.10	\$295.00	\$4,159.50
Geri T. Lonergan (GTL)	1.00	\$340.00	\$340.00

OUR FEE	\$155,595.00
Discount on Fees	<u>(\$3,500.00)</u>
	\$152,095.00
HST at 13%	\$19,772.35

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Court Fees	\$2,920.00
Wire Charges	\$35.00
Miscellaneous HST Exempt/CSP	\$35.92
Property Search - Bar ExTeranet	
Miscellaneous HST Exempt /CSP	\$10.85
Property Search - Bar ExTeranet	

Total Agency Costs \$3,001.77

Subject to HST

Agency Fee	\$11,891.00
Photocopies/Scanning	\$484.25
Deliveries	\$367.05
Bar-eX Transaction Fee	\$102.23
Service Provider Fee	\$5.00
Corporate Search	\$18.00
Binding and Tabs	\$24.25

Total Disbursements \$12,891.78
HST at 13% \$1,675.93

AMOUNT NOW DUE

\$189,436.83

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 728615

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

November 22, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended October 31, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	18/10/21	\$240.00	0.10	\$24.00	Emails with A. West, M. Spence and Corpa Investigations re: Cargo Transport
DMO	18/10/21	\$795.00	6.50	\$5,167.50	Reviewing Motion Records; Prepare for cross-examination of deponent; Telephone call with C. Mazur regarding cross examination on his Affidavit; Emails with counsel for Dhillons; Working on cross questions
MES	18/10/21	\$550.00	0.80	\$440.00	Exchange emails with A. West re proposed call with new counsel for RSG clients; Revise proposed communications to A. Consoli re disputed claims, settlement with Honeybee
AW	18/10/21	\$325.00	2.80	\$910.00	Review correspondence from J. Simpson re customers formerly represented by RSG Law and next steps for setting aside the default judgments;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Provide instruction re delivery of garnishment cheques; Provide instruction re consolidating judgments for out of jurisdiction customers for homologation; Email E. Kerson re Wellington Motor Freight settlement agreement; Correspond with J. Simpson re arranging call re customers formerly represented by RSG Law; Correspond with M. Spence re submitting disputed claims to the Claims Officer; Correspond with A. Consoli re various accounts; Prepare disputed claims for submission to the Claims Officer; Correspond with A. Mann re Star Transportation settlement agreement; Email to S. Mandalagiri re scheduling Himalya Express' motion to set aside the default judgment
PLW	18/10/21	\$225.00	1.00	\$225.00	Attended office to pick up and court to drop off order and default judgments
SD	19/10/21	\$295.00	1.00	\$295.00	Meeting with Jeffrey Simpson re discussing process for proceeding to set aside 18 default judgments that are for clients of RSG Law; take notes re same; meeting with A West re creating a tickler system after current settlements have satisfied payment; Look up bank garnishments received from 9249-7833 Quebec Inc.
GTL	19/10/21	\$340.00	1.00	\$340.00	Application: T/C with VF re request from DOL re 315 documents referred to in affidavit of Chris Mazur and to accessing IPRO database to determine if these were the documents; further t/c with MM re the documents and to determining they likely were; to discussions re production of same and MM's review of documents; set up IPRO for MM;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	19/10/21	\$525.00	4.30	\$2,257.50	Attending cross-examinations on affidavits and preparing notes re same; reviewing documents from affidavits; reviewing materials provided by M. Spence; corresponding with V. Freire and G. Lonergan re document database
DMO	19/10/21	\$795.00	6.50	\$5,167.50	Prepare for and partake in cross-examination of C. Mazur of BDO and Mr. Kapur and Attley for Atradius; Numerous emails regarding undertakings; Email to M. Jilesen
MES	19/10/21	\$550.00	1.30	\$715.00	Telephone call with A. West re various enforcement issues; Telephone call with lawyer for collections agent re enforcement issues; Exchange emails with D. O'Leary and review relevant documents re answers to undertakings on Atradius motion
AW	19/10/21	\$325.00	2.40	\$780.00	Provide direction re tracing settlement timelines and building reminder system for required actions once settlement terms have be satisfied; Correspond with A. Consoli re various accounts; Prepare disputed claims for submission to the Claims Officer; Call with J. Simpson and M. Spence re introduction of Torkin Manes as co-counsel for RSG Law customers and discussion re proposed process for setting aside default judgments; Call with S. Mandalagiri re Himalya Express motion to set aside the default judgment; Email S. Mandalagiri re same
MBM	20/10/21	\$525.00	1.60	\$840.00	Preparing memorandum summarizing cross-examinations re interpretation motion
MES	20/10/21	\$550.00	0.70	\$385.00	Review emails and telephone call with A. West re negotiations with judgment debtors

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	20/10/21	\$325.00	2.40	\$780.00	Correspond with A. Consoli re various accounts; Prepare disputed claims packages for submission to the Claims Officer; Submitting same
LN	21/10/21	\$240.00	0.10	\$24.00	Emails with A. West, M. Spence, and Corpa Investigations re: Cargo Transport
LN	21/10/21	\$240.00	2.00	\$480.00	Email from A. West re: compiling all judgments by province; Review of excel sheet of all judgments and compiling of same; Email to A. West with excel sheets of list of judgments by province
MES	21/10/21	\$550.00	0.80	\$440.00	Discussions and exchange of emails with A. West re negotiations with judgment debtors, dealings with collections agent
AW	21/10/21	\$325.00	3.60	\$1,170.00	Draft submission to Claims Officer re 2513311 Ontario Inc.; Review correspondence from Y. Toor re 2290605 Ontario Inc. offer to settle; Correspond with A. Consoli re various accounts; Email K. Pathak re status of garnished funds from 6803512 Canada Inc. o/a Elite Freight Line; Email K. Pathak re status of garnished funds from 2290605 Ontario Inc. dba STL
DMO	22/10/21	\$795.00	1.00	\$795.00	Review draft factum; Email to S. Graff
MES	22/10/21	\$550.00	0.60	\$330.00	Exchange emails re Deltaura payment; Consult with A. West re submissions for disputed claims
AW	22/10/21	\$325.00	1.60	\$520.00	Draft submissions to the Claims Officer re 2290605 Ontario Inc.; Review correspondence from A. Mann re Star Transport settlement agreement; Email A. Consoli re same; Review email from D. Bhandal re settlement offer for Honeybee Transport; Call with D. Bhandal re settlement negotiations for Honeybee Transport

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	25/10/21	\$525.00	0.80	\$420.00	Reviewing database of 314 documents and corresponding with D. O'Leary re same
DMO	25/10/21	\$795.00	0.70	\$556.50	Emails sent and received regarding Motion; Preparation for same
MES	25/10/21	\$550.00	0.50	\$275.00	Exchange emails re receipt of funds from Deltaura, use of GT information in claims process
AW	25/10/21	\$325.00	4.50	\$1,462.50	Draft affidavit in support of submissions to the Claims Officer regarding 2513311 Ontario Inc.; Review Anton Piller Order for drafting of affidavit; Review correspondence from A. Mann regarding Star Transportation settlement agreement; Email A. Porter regarding use of Anton Piller evidence for 2513311 Ontario Inc. submission; Review Reference Order for use in submission regarding 2513311 Ontario Inc.; Review miscellaneous documents regarding 2513311 Ontario Inc. rebate payments; Email A. Consoli regarding Deltaura Canada settlement payment
SD	26/10/21	\$295.00	4.60	\$1,357.00	Update default judgment tracker spreadsheet re settlement agreements and ongoing negotiations; Draft new tracker re tracking settlement agreement ongoing payments for the purpose of ensuring settlement payments are made on time
DMO	26/10/21	\$795.00	1.50	\$1,192.50	Email to and from counsel for Atradius; Email to J. Preece; Email providing answers to undertakings; Drafting summary of fraud allegations; Letter to counsel for Atradius
MES	26/10/21	\$550.00	0.30	\$165.00	Exchange emails re outstanding issues with Atradius, scheduling of Himalya motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	26/10/21	\$325.00	0.80	\$260.00	Review email from S. Manadalagiri regarding date for scheduling motion to set aside default judgment of Himalya Express; Provide instruction regarding status of current negotiations and settlements; Correspond with E. Kerson regarding settlement payment method for Wellington Motor Freight; Correspond with K. Pathak regarding release of garnished funds; Correspond with A. Consoli regarding various accounts
MES	27/10/21	\$550.00	0.30	\$165.00	Exchange emails re Himalya scheduling attendance
AW	27/10/21	\$325.00	1.80	\$585.00	Correspond with G. Lambda regarding scheduling request for Himalya Express motion to set aside the default judgment; Correspond with E. Kerson regarding Wellington Motor Freight settlement payments by wire transfer not cheques; Correspond with A. Consoli regarding various accounts; Draft letter to the Bank of Montreal regarding terminating garnishment of Deltaura Canada; Provide direction to L. Nguyen and A. Reynolds regarding same; Amend scheduling request for Himalya Express motion to set aside the default judgment; Correspond with P. Williams regarding registering of most recent default judgments
SD	28/10/21	\$295.00	3.10	\$914.50	Create settlement spreadsheet in order to determine when parties need to make payments per their settlement agreement payment terms
MBM	28/10/21	\$525.00	1.10	\$577.50	Reviewing 314 documents; reviewing factum re interpretation motion
DMO	28/10/21	\$795.00	0.30	\$238.50	Emails regarding cross examination of Dhillons

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	28/10/21	\$550.00	0.50	\$275.00	Discussion with A. West re disputed claims; Exchange emails re Himalya motion to set aside default judgment; Exchange emails with D. O'Leary re Atradius motion
AW	28/10/21	\$325.00	2.70	\$877.50	Correspond with A. Consoli regarding various accounts; Email A. Bahra regarding Drive Force Ltd. claim amount; Review correspondence from the Commercial List trial coordinator re scheduling Himalya Express motion to set aside the default judgment; Provide instruction to S. Dugas regarding follow-up on Gulf Line Group settlement agreement; Correspond with T. Majeed regarding same; Correspond with K. Pathak regarding release of STL garnished funds; Review settlement payment tracker; Provide instruction regarding setting reminders for all settlement satisfaction dates; Draft affidavit for 2513311 Ontario Inc. disputed claim; Email D. Nunez regarding when it is expected that a timeline and manner for submissions for the disputed claims will be provided by the Claims Officer
MES	29/10/21	\$550.00	0.20	\$110.00	Instruct A. West re negotiations with judgment debtors
AW	29/10/21	\$325.00	2.10	\$682.50	Review correspondence from S. Mandalagiri regarding scheduling hearing for motion to set aside the default judgment against Himalya Express; Provide instruction regarding prompting the court registrar to issue the individual default judgments orders from the October 7, 2021 omnibus default judgment; Correspond with A. Consoli regarding various accounts; Call with A. Consoli regarding Honeybee accounts and other various accounts; Draft written submissions of the Receiver regarding 2513311 Ontario Inc. disputed claim;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Research regarding obligations for Satisfaction of Orders for customers who have met the terms of settlement
AW	30/10/21	\$325.00	0.40	\$130.00	Draft Receiver's submission to the Claims Officer regarding M&M Carriers' disputed claim
AW	31/10/21	\$325.00	0.80	\$260.00	Draft written submission of the Receiver to the Claim's Officer in response to M&M Carriers' disputed claim
TOTAL:			69.10	\$32,589.50	

Name	Hours	Rate	Value
Linh Nguyen (LN)	2.20	\$240.00	\$528.00
Dennis M. O'Leary (DMO)	16.50	\$795.00	\$13,117.50
Miranda E. Spence (MES)	6.00	\$550.00	\$3,300.00
Adam West (AW)	25.90	\$325.00	\$8,417.50
Patrick L. Williams (PLW)	1.00	\$225.00	\$225.00
Simon Dugas (SD)	8.70	\$295.00	\$2,566.50
Geri T. Lonergan (GTL)	1.00	\$340.00	\$340.00
Max B. Munoz (MBM)	7.80	\$525.00	\$4,095.00

OUR FEE \$32,589.50
 HST at 13% \$4,236.64

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee	\$8.00
Court Fees	\$730.00
Total Agency Costs	\$738.00

Subject to HST

Due Diligence	\$9.80	
Photocopies/Scanning	\$81.75	
Deliveries	\$116.50	
Discovery	\$486.50	
Total Disbursements		\$694.55
HST at 13%		\$90.29

AMOUNT NOW DUE

\$38,348.98

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.
46561767.2

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 734211

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

December 31, 2021

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended November 30, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	01/11/21	\$295.00	0.20	\$59.00	Obtain email for A West re M&M Carriers re preparation for discussion with A Consoli to discuss contested claims
DMO	01/11/21	\$795.00	1.00	\$795.00	Receive CIBC Statement of Claim; Email to M. Spence; Drafting language; Email to M. Jilesen
MES	01/11/21	\$550.00	0.50	\$275.00	Exchange emails with A. West re enforcement of default judgments; Exchange emails with D. O'Leary re Atradius motion
AW	01/11/21	\$325.00	3.30	\$1,072.50	Draft submission of the Receiver to the Claims Officer regarding M&M disputed claim; Correspond with A. Consoli regarding various accounts; Review documents related to 2210310 Ontario Inc. to draft submission of the Receiver to the Claims Officer for the disputed claim

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	02/11/21	\$295.00	0.40	\$118.00	Telephone call with A West re terminating garnishments with the Court on files that were handled by D Collett
LN	02/11/21	\$240.00	0.50	\$120.00	Preparation of Notice of Termination of Garnishment materials re: Deltaura Canada; Arrange for service and filing of same
DMO	02/11/21	\$795.00	1.00	\$795.00	Email to and from M. Spence; Considering agreed Statement of Allegations
MES	02/11/21	\$550.00	0.20	\$110.00	Voicemails and email to CIBC counsel re arranging case conference with Justice Conway
AW	02/11/21	\$325.00	6.30	\$2,047.50	Research regarding penalty clauses within credit card agreements; Exchange emails with L. Nguyen regarding terminations of garnishment; Instruct S. Dugas regarding closing-out legacy garnished accounts; Review correspondence of S. Mandalagiri regarding scheduling motion to set aside the default judgment against Himalya Express; Email A. Consoli regarding Honeybee Transport; Exchange emails with J. Simpson regarding scheduling meeting related to clients co-represented by RSG Law and Torkin Manes; Draft affidavit in support of the Receiver's submission to the Claims Officer regarding 9513311 Ontario Inc.'s disputed claim; Provide direction regarding garnished funds received from the Ministry of the Attorney General; Draft receiver's submission to the Claims Officer regarding Simcom disputed claim
SD	03/11/21	\$295.00	1.20	\$354.00	Call with A Consoli re disputed claims and updates on status of certain customer accounts

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	03/11/21	\$240.00	1.50	\$360.00	Email with A. West re: breaking out of Quebec judgments; Separating of Quebec judgments and email to A. West with zip file
MES	03/11/21	\$550.00	2.20	\$1,210.00	Call with A. West to review various outstanding matters; Conference call with A. Consoli, A. West, S. Dugas to review outstanding matters, submissions to claims officer; Discussion with A. West re settlement with Trail-Trac
AW	03/11/21	\$325.00	5.50	\$1,787.50	Draft written submission of the Receiver to the Claims Officer regarding 2210310 Ontario Inc. doing business as Dynamic Freight Haulers' disputed claim; Instruct P. Williams regarding communicating with court clerk regarding costs to register default judgments; Exchange emails with K. Pathak regarding release of STL garnished funds; Email Toor Law re STL settlement offer; Call with M. Spence re update on outstanding issues, future actions regarding motions to set aside default judgments and drafting of Receiver's materials for disputed claims submitted to the Claims Officer; Instruct L. Nguyen regarding consolidating Quebec judgments for homologation; Prepare for call with A. Consoli; Call with A. Consoli regarding status of outstanding accounts, future steps for certain accounts and preparing submissions of the Receiver to the Claims Officer regarding disputed claims; Telephone call with A. Consoli regarding Trail Track settlement agreement; Review Trail Track settlement agreement; Telephone call with M. Spence regarding same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	04/11/21	\$550.00	0.70	\$385.00	Exchange emails and telephone call with A. West re negotiations with judgment debtors; Exchange emails with A. Porter re scheduling case conference; Exchange emails with J. Simpson re Raj Grewal judgment debtors
AW	04/11/21	\$325.00	3.00	\$975.00	Revise Trail-Trac settlement agreement; Exchange emails with A. Consoli re various matters; Exchange emails with E. Kerson re Wellington Motor Freight settlement payment; Telephone calls with A. Consoli re Trail-Trac settlement negotiation strategy; Draft letter to TSC Law re preference payments; Email M. Spence re same
PLW	04/11/21	\$225.00	0.50	\$112.50	Attended courthouse to pick up Default Judgments and delivered to L. Nguyen
MBM	05/11/21	\$525.00	1.90	\$997.50	Reviewing correspondence from D. O'Leary and counsel re examinations; Reviewing notes from cross-examinations in preparation of undertakings chart
LN	05/11/21	\$240.00	0.20	\$48.00	Email with A. West re: scanning and saving of latest batch of Default Judgments; Arrange for scanning and saving of same; Email to A. West re: same
DMO	05/11/21	\$795.00	1.00	\$795.00	Emails to and from counsel for Atradius to counsel for Dhillons; Email to Court; Emails to and from M. Munoz
MES	05/11/21	\$550.00	0.20	\$110.00	Exchange emails with D. O'Leary, A. Porter re case conference re Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	05/11/21	\$325.00	1.20	\$390.00	Exchange emails with K. Pathak regarding Trail-Trac Transport Inc.; Exchange emails with A. Consoli regarding various accounts; Draft letter to bank regarding suspending Trail-Trac Transport Inc.'s garnishment; Provide instruction to A. Reynolds regarding sending same; Review correspondence regarding Atradius; Telephone call with A. Consoli regarding Honeybee; Exchange emails with A. Consoli regarding same
SD	08/11/21	\$295.00	0.50	\$147.50	Meeting with A West to discuss next steps re disputed claims and to receive instructions re research on charging 10% for customers that have reversed their pre-authorized debit charges.
DMO	08/11/21	\$795.00	0.50	\$397.50	Email to and from counsel for Atradius; email with Court
AW	08/11/21	\$325.00	1.80	\$585.00	Exchange emails with A. Consoli regarding various accounts; Telephone call with M. Spence regarding submissions of the Receiver to the Claims Officer; Instruct S. Dugas regarding research on the enforceability of penalty clauses and how the actions of the defendant plays into consideration of said clauses; Email Deep regarding Honeybee account; Exchange emails with S. Bhangu regarding return of excess garnished funds; Review account update by A. Consoli
MBM	09/11/21	\$525.00	0.30	\$157.50	Corresponding with opposing counsel and court staff re chambers appointment
DMO	09/11/21	\$795.00	1.00	\$795.00	Telephone call with M. Spence; Numerous emails re 9:30 attendance with Conway J.; Email to and from counsel for Atradius; Dhillon and materials

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	09/11/21	\$550.00	1.00	\$550.00	Exchange emails with A. Consoli re enforcement of default judgments; Exchange emails with A. West re Honeybee settlement; Discussion and exchange of emails with D. O'Leary re Atradius case conference; Email to CIBC counsel re Atradius case conference
AW	09/11/21	\$325.00	0.30	\$97.50	Review correspondence from Y. Toor to T. D'Amata regarding payments to be made by 6803512 Canada Inc.; Exchange emails with K. Pathak regarding remittance of Trail-Trac Transport garnished funds; Exchange emails with S. Bhangu regarding refund of Sondh garnished funds; Email A. Consoli regarding various matters
MBM	10/11/21	\$525.00	0.10	\$52.50	Reviewing correspondence re attendance before Justice Conway and cross-examinations
DMO	10/11/21	\$795.00	0.60	\$477.00	Email regarding 9:30 appointment, filing materials and setting a date for cross examinations
MES	10/11/21	\$550.00	0.70	\$385.00	Exchange emails and prepare for case conference re Atradius motion; Review emails re negotiations with judgment debtors
AW	10/11/21	\$325.00	0.20	\$65.00	Email Deep regarding Honeybee Transport offer to settle; Review email from Y. Toor regarding settlement offer from STL and associated entities; Email A. Consoli regarding same; Provide instruction to S. Dugas regarding STL settlement offer response

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	11/11/21	\$295.00	1.20	\$354.00	Email A Consoli re settlement offer from STL and Sohi Transport and provide recommendation re same; email A Consoli re STL's motion hearing on November 16th; confirm with A West that counsel for STL has other clients that will be scheduling motion on November 16th
DMO	11/11/21	\$795.00	0.50	\$397.50	Emails regarding productions for 9:30 attendance
MES	11/11/21	\$550.00	0.80	\$440.00	Exchange emails with J. Simpson re proposed call; Discussion with A. West re disputed claims process; Review court reports to be used at Atradius case conference; Review emails from S. Dugas, A. West re negotiations with judgment debtors
AW	11/11/21	\$325.00	0.90	\$292.50	Review emails from Honeybee Transport regarding having retained counsel; Review correspondence of J. Simpson regarding proposed resolution framework for customers represented by RSG Law; Review correspondence of D. Nunes regarding timeline for submissions to the Claims Officer; Review correspondence from S. Dugas regarding STL and affiliated companies' settlement offer; Telephone call with J. Pugsley regarding Honeybee Transportation settlement agreement; Telephone call with M. Spence regarding timeline for submissions to the Claims Officer
MBM	12/11/21	\$525.00	0.50	\$262.50	Reviewing case conference booklet and corresponding with V. Freire, D. O'Leary, and opposing counsel re same
DMO	12/11/21	\$795.00	0.40	\$318.00	Emails regarding 9:30 appointment and materials filed

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	12/11/21	\$550.00	0.60	\$330.00	Exchange emails with D. O'Leary, M. Munoz re materials to be filed for Atradius case conference, and arrange for same; Exchange emails with S. Stieber re same; Review materials served by Toor Law re case conference scheduled for Nov 16
AW	12/11/21	\$325.00	1.20	\$390.00	Review email of Y. Toor regarding 6803512 Canada Inc. settlement offer; Email Y. Toor regarding STL settlement offer; Email D. Nunez regarding proposed change to dates for submissions to the Claims Officer for the four disputed claims; Instruct S. Dugas regarding 6803512 Canada Inc. settlement offer
MES	14/11/21	\$550.00	0.10	\$55.00	Review email from D. Nunes re proposed timetable for disputed claims
SD	15/11/21	\$295.00	2.10	\$619.50	Calculate settlement offer re USD and CAD amounts from 6803512 Canada Inc. o/a Elite Freight; look into the "unaccounted for" amounts that Elite Freight alleges was withdrawn from its account; draft email to A Consoli re same and presenting recommendations re settlement offer
MBM	15/11/21	\$525.00	0.40	\$210.00	Attending case conference before Justice Conway re interpretation motion scheduling
DMO	15/11/21	\$795.00	1.00	\$795.00	Prepare for conference call with J. Conway; Partake in same; Emails to bank and S. Stieber
MES	15/11/21	\$550.00	1.60	\$880.00	Telephone call with C. Yung re case conference; Attend case conference before Justice Conway to address Atradius issues; Review emails among Lenczner, A&B, Stieber re Atradius discussion; Exchange emails with Brampton sheriff; Conference call with J. Simpson re negotiations with judgment debtors;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Arrange for filing of materials re Nov 16 case conference
SD	16/11/21	\$295.00	1.40	\$413.00	Research the enforceability of penalty clause provisions used in the credit card agreements of Eagle customers
SD	16/11/21	\$295.00	0.70	\$206.50	Research the enforceability of penalty clause provisions used in the credit card agreements of Eagle customers
MBM	16/11/21	\$525.00	0.40	\$210.00	Telephone attendance with counsel re sealing order
DMO	16/11/21	\$795.00	1.20	\$954.00	Partake in call with counsel for CIBC and Atradius; Emails to and from same; Endorsement from McEwen
MES	16/11/21	\$550.00	0.80	\$440.00	Attend case conference before Justice McEwen; Circulate endorsement to BDO, Lenczner; Email to A. Consoli re status of STL matter
SD	17/11/21	\$295.00	6.30	\$1,858.50	Research re enforceability of penalty provisions; research on whether the conduct of the parties is taken into account the enforceability of penalty provisions
MES	17/11/21	\$550.00	0.40	\$220.00	Telephone call with S. Graff re status of Atradius matter, assignment of Justice Conway; Email to A. Consoli re motions to be scheduled re setting aside default judgments
AW	17/11/21	\$325.00	0.20	\$65.00	Review correspondence regarding STL motion to set aside default judgment scheduling
SD	18/11/21	\$295.00	0.80	\$236.00	Email A Consoli re cheques received from Ministry of the Attorney General; email re update to M Spence re status of default judgment tracker spreadsheet; email A Consoli re second set of cheques received from the Ministry of the Attorney General;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					research re status of the law on penalty provisions in contractual agreements
DMO	18/11/21	\$795.00	0.40	\$318.00	Emails sent and received regarding J. Conway attendance
MES	18/11/21	\$550.00	0.50	\$275.00	Exchange emails with A. Consoli, S. Dugas re update on various enforcement issues
SD	19/11/21	\$295.00	5.50	\$1,622.50	Email A Consoli re settlement offer to Freight Lines customer; email RBC contacts re evidence of amount garnished from Freight Lines customer bank account to substantiate settlement offer; arrange for discharge of PPSA from iLoad Trucking customer; assess whether the registration of iLoad Trucking's default judgment has already been registered with the court and communicate same to A Consoli; research re the enforceability of penalty provisions for A West
SRM	19/11/21	\$395.00	0.20	\$79.00	Review email regarding discharge against iLoad Trucking; Prepare, submit and review PPSA discharge and report on same
MBM	19/11/21	\$525.00	0.30	\$157.50	Attending case conference re hearing date for interpretation motion
MBM	19/11/21	\$525.00	0.20	\$105.00	Corresponding with D. O'Leary re undertakings chart; Reviewing notes re same
LN	19/11/21	\$240.00	0.30	\$72.00	Emails and calls with S. Dugas re: garnishments, judgments, and PPSA re: iLoad Trucking
DMO	19/11/21	\$795.00	0.50	\$397.50	Conference call with J. Conway; Email with M. Munoz regarding motion and prior filing

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	19/11/21	\$550.00	0.80	\$440.00	Attend case conference re Atradius motion; Exchange emails with D. Nunes, D. Schatzker re adjudication of disputed claims; Approve discharge of PPSA registration re iLoad Trucking
SD	20/11/21	\$295.00	1.10	\$324.50	Research the enforceability of penalty clauses and whether the breaching party's conduct is taken into account when penalty clauses are considered by the courts; draft memo to M Spence and A West re same
MBM	22/11/21	\$525.00	0.20	\$105.00	Preparing undertakings chart re cross-examination of C. Mazur; discussing same with D. Morra
LN	22/11/21	\$240.00	0.40	\$96.00	Emails with Corpa skip tracer re: skip traces; Calls and emails with M. Spence re: possibility of skip trace for customers of judgment debtor companies and re: garnishment of Deltaura USA
MES	22/11/21	\$550.00	2.00	\$1,100.00	Discussions with L. Nguyen, S. Dugas re various outstanding issues; Email to counsel for Central Trucking following up re payment; Letter to TSC Law Corporation following up re potential preference; Email to A. Consoli providing summary update of various outstanding matters
MBM	23/11/21	\$525.00	0.60	\$315.00	Telephone attendance with J. Preece and D. O'Leary re cross-examination of Eagle Travel principals
DMO	23/11/21	\$795.00	1.00	\$795.00	Numerous emails to counsel for Atradius and Dhillons regarding arranging cross-examination; Telephone call with J. Preece and M. Munoz
MES	23/11/21	\$550.00	0.20	\$110.00	Review emails from A. Consoli, A. West re enforcement issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	23/11/21	\$325.00	1.00	\$325.00	Review emails from M. Spence regarding status of outstanding accounts; Review emails regarding courier package that was returned as undeliverable; Review correspondence regarding receipt of garnished funds; Provide instruction to S. Dugas regarding same; Review correspondence of J. Chauhan regarding Load Force Logistics and Yes Boos Logistics; Instruct S. Dugas regarding same; Review correspondence regarding amendment to timeline for delivery of materials regarding Gigg disputed claim; Review correspondence regarding Elite Freight settlement negotiations; Review correspondence regarding preference payments;
SD	24/11/21	\$295.00	8.30	\$2,448.50	Review progress on all customer accounts from Default Judgment #1 and draft comments to A Consoli re updates on collection progress and garnishments on all customers; draft email to counsel for Elite Freight Lines re continuing settlement negotiations; draft email to Jay Chauhan re settlement negotiations; telephone call with A Consoli re default judgment #1 chart and update on Tyson Logistics; Email to M Spence re debtor with Quebec bank account and instructions re enforcing garnishment order
MBM	24/11/21	\$525.00	1.00	\$525.00	Researching scope of cross-examinations
DMO	24/11/21	\$795.00	0.50	\$397.50	Email to S. Stieber; Letter to J. Conway
MES	24/11/21	\$550.00	0.30	\$165.00	Review emails from A. Consoli re responding to summary email; Exchange emails with S. Dugas re enforcement issues

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	25/11/21	\$295.00	3.10	\$914.50	Email A Consoli re confirmation of garnishment statement received for H&M Freight; email proposed settlement offer to A Consoli re Yesboss Logistics and Load Force Logistics Inc.; arrange for sheriff to be contacted re H&M Freight's garnishment; email Toor Law re settlement offer for Elite Freight Lines
MBM	25/11/21	\$525.00	3.60	\$1,890.00	Attending cross-examination of Dhillons and preparing notes re same; Telephone attendance with D. O'Leary re examinations and answers to undertakings
DMO	25/11/21	\$795.00	3.00	\$2,385.00	Prepare for cross-examination of Mandeep and Mandhir Dhillon; Attending same; Email and discussion with counsel for Dhillons and CIBC; Meeting with M. Munoz regarding next steps; Email to and from Court office
MES	25/11/21	\$550.00	0.50	\$275.00	Emails to A. Consoli providing updates re various outstanding issues re enforcement process; Exchange emails with counsel for On-Time Transport
MES	26/11/21	\$550.00	0.50	\$275.00	Exchange emails with A. Consoli re second round of default judgments; Telephone call with counsel for On-Time Transport; Review email from J. Simpson re settlement negotiations
MES	28/11/21	\$550.00	0.20	\$110.00	Email to J. Simpson re settlement negotiations; Email to A. Consoli re proposed call
SD	29/11/21	\$295.00	0.30	\$88.50	Email A Consoli re garnishment cheque received from H&M; email to A West re same
JEM	29/11/21	\$265.00	0.10	\$26.50	Order, review and report on profiles

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	29/11/21	\$525.00	0.60	\$315.00	Preparing summary of cross-examinations re interpretation motion
LN	29/11/21	\$240.00	1.10	\$264.00	Emails from M. Spence re: preparation of garnishments for second round of default judgments; Preparation of garnishment materials against Freightlink Transport Ltd.; Arrange for submission to court of same for issuance
MES	29/11/21	\$550.00	0.80	\$440.00	Exchange emails with A. Consoli re proposed call; Instruct L. Nguyen re garnishments; Review corporate searches re Xoom, Roll X; Discussion with A. West re outstanding issues
AW	29/11/21	\$325.00	1.60	\$520.00	Review emails regarding various matters; Telephone call with M. Spence regarding status update; Exchange emails with K. Pathak regarding Montana Group of Companies Ltd garnishment; Exchange emails with J. Pugsley regarding Honeybee Transport settlement negotiations
PLW	29/11/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
SD	30/11/21	\$295.00	1.40	\$413.00	Call with A West re update on files and strategy re filings of materials for upcoming contested motions; call with A Consoli, A West, M Spence, and C Mazur re status update on Project Eagle
LN	30/11/21	\$240.00	1.00	\$240.00	Preparation of garnishment materials against North Edge Logistics Inc.; Arrange for submission to court of same for issuance
LN	30/11/21	\$240.00	0.20	\$48.00	Emails with M. Spence re: service of garnishment of Deltaura USA

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	30/11/21	\$550.00	1.40	\$770.00	Exchange emails and conference call with BDO team re status of enforcement; Exchange emails with A. Consoli, P. McCallen re investigator; Review emails from A. West, S. Dugas, L. Nguyen re enforcement
AW	30/11/21	\$325.00	2.80	\$910.00	Correspond with A. Consoli regarding various matters; Meet with S. Dugas regarding update of status of various accounts; Email T. Majeed regarding status of Gulf Line Group settlement agreement first circulated September 30, 2021; Meeting with A. Consoli and C. Mazur regarding status update
PLW	30/11/21	\$225.00	0.40	\$90.00	Submitted Garnishment for Issuance
TOTAL:			<u>111.30</u>	<u>\$46,810.50</u>	

Name	Hours	Rate	Value
Simon Dugas (SD)	34.50	\$295.00	\$10,177.50
Dennis M. O'Leary (DMO)	13.60	\$795.00	\$10,812.00
Miranda E. Spence (MES)	17.00	\$550.00	\$9,350.00
Adam West (AW)	29.30	\$325.00	\$9,522.50
Linh Nguyen (LN)	5.20	\$240.00	\$1,248.00
Patrick L. Williams (PLW)	1.30	\$225.00	\$292.50
Max B. Munoz (MBM)	10.10	\$525.00	\$5,302.50
Shannon R. Morris (SRM)	0.20	\$395.00	\$79.00
Jenaya E. McLean (JEM)	0.10	\$265.00	\$26.50

OUR FEE \$46,810.50
 HST at 13% \$6,085.37

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Court Fees \$320.00
 Due Diligence-Gov Fee \$5.00

Total Agency Costs \$325.00

Subject to HST

Photocopies/Scanning	\$19.50	
Deliveries	\$213.55	
Service Provider Fee	\$6.00	
Due Diligence	\$29.70	
Total Disbursements		\$268.75
HST at 13%		\$34.94

AMOUNT NOW DUE

\$53,524.56

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

46992247.3

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 736188

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

January 25, 2022

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended December 30, 2021

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	01/12/21	\$295.00	0.80	\$236.00	Receive instruction from A West re draft Honeybee Transportation Inc. settlement Agreement; draft settlement agreement re same
LN	01/12/21	\$240.00	1.30	\$312.00	Preparation of garnishment materials against Red Leaf Logistics Inc.; Arrange for submission to court of same for issuance
LN	01/12/21	\$240.00	0.20	\$48.00	Emails with A. West re: branch location for JD Trans Inc.; Call with Scotiabank re: same
MES	01/12/21	\$550.00	0.50	\$275.00	Exchange emails with A. Consoli re investigator; Telephone call with A. West re various enforcement issues
AW	01/12/21	\$325.00	4.30	\$1,397.50	Correspond with A. Consoli regarding various accounts; Instruct A. Reynolds regarding creating indices of evidence to be relied on during disputed claims; Review invoices related to disputed payments by Eli Logistics; Email B. McNamara regarding same; Meet with L. Nguyen regarding termination of garnishments;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Instruct S. Dugas regarding Honeybee Transportation settlement agreement; Revise Honeybee Transportation settlement agreement; Telephone call with M. Spence regarding termination of garnishments and homologation of judgments within Quebec
SD	02/12/21	\$295.00	0.40	\$118.00	Meeting with A West to discuss next steps with respect to disputed claims process and research re enforceability of penalty provisions
LN	02/12/21	\$240.00	1.00	\$240.00	Preparation of garnishment materials against Red Leaf Logistics Inc.; Arrange for submission to court of same for issuance
LN	02/12/21	\$240.00	0.50	\$120.00	Emails with P. Williams re: garnishment materials; Amend garnishment materials and resubmit to court for issuance
MES	02/12/21	\$550.00	0.80	\$440.00	Exchange emails with A. Consoli re retainer of investigator; Discussion with A. West re enforcement of Quebec judgments, timeline for response on M&M disputed claim; Review emails re same; Exchange emails with L. Nguyen re garnishments
AW	02/12/21	\$325.00	3.10	\$1,007.50	Prepare compendium of documents regarding Simcom International Inc. disputed claim; Instruct A. Reynolds to compile documents for compendium; Review correspondence; Review compendium of document regarding Simcom; Prepare compendium of documents regarding Dynamic Freight Haulers disputed claim; Review email from R. Thapar regarding delaying dates for delivery of evidence; Email A. Consoli regarding same; Review memorandum regarding penalty clauses;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email D. Nunes regarding delaying dates for delivery of evidence for customers represented by R. Thapar; Review email from K. Pathak regarding release of Montana Group of Companies garnished funds; Prepare compendium for documents regarding M&M Carriers disputed claim
MBM	03/12/21	\$525.00	3.00	\$1,575.00	Drafting summary of examinations re interpretation motion and corresponding with D. O'Leary re same
LN	03/12/21	\$240.00	0.20	\$48.00	Emails with M. Spence re: Bank of America bounce back email for Deltaura Logistics USA Inc
LN	03/12/21	\$240.00	1.00	\$240.00	Receipt and review of issued garnishments as against Freightlink Transport Ltd. and North Edge Logistics Inc.; Preparation of service materials and arrange for service of issued garnishment materials on both said debtors and banks; Email to assistant re: diarizing of follow up on service of same
MES	03/12/21	\$550.00	0.70	\$385.00	Instruct A. West re adjournment of scheduling appointment; Exchange emails with L. Nguyen re garnishments; Review emails from A. West re negotiations
AW	03/12/21	\$325.00	1.70	\$552.50	Exchange emails with M. Spence regarding canceling Himalya Express motions scheduling appearance; Exchange emails with A. Consoli regarding various accounts; Review email from K. Pathak regarding release of Montana Group of Companies garnished funds; Review correspondence from J. Simpson regarding Montana Group of Companies not opposing release of the funds;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review email of D. Nunes regarding amended timeline for submission in disputed claims of customers represented by R. Thapar; Review emails from L. Nguyen regarding garnishment of Datura USA; Search for proper email address of J. Stephens; Exchange emails with S. Jones regarding Central Trucking outstanding settlement funds; Review incoming garnishment cheques; Provide instruction to S. Dugas and A. Reynolds regarding same; Email K. Holder regarding Ingrid Transportation Inc. settlement; Email S. Mandalgiri regarding rescheduling scheduling date for Himalya Express motion to set aside the default judgment; Email the Commercial List office for dates for scheduling appointments for Justice Conway
PLW	03/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
SD	06/12/21	\$295.00	1.70	\$501.50	Draft scheduling forms for hearing with Elite Freight Lines and STL re setting aside default judgment; update default judgment tracker; email to A Consoli re settlement agreement with H&M and instructions to lift garnishment
SLG	06/12/21	\$875.00	0.30	\$262.50	Telephone call with A. West
SLG	06/12/21	\$875.00	0.20	\$175.00	Email from A. West re: advancing Quebec claims
LN	06/12/21	\$240.00	1.20	\$288.00	Preparation of garnishment materials against JD Trans Inc.; Arrange for submission to court of same for issuance
MES	06/12/21	\$550.00	0.40	\$220.00	Review emails re adjournment of scheduling appointment, negotiation with various judgment debtors
AW	06/12/21	\$325.00	3.60	\$1,170.00	Review email from commercial list trial coordinator regarding scheduling meeting; Email S. Madalagiri regarding same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review email from L. Nguyen regarding garnishments; Review email of G. Singh regarding Transway Transport settlement offer; Telephone call with S. Madalgi regarding rescheduling scheduling meeting; Email Commercial List coordinator to book scheduling appointment for motions to set aside default judgments; Email Y. Toor regarding same; Exchange emails with A. Consoli regarding various accounts; Instruct S. Dugas regarding drafting scheduling appointment requests for motions to set aside default judgments; Email G. Singh regarding Transway Transport's settlement offer; Instruct L. Nguyen regarding consolidating judgments of Quebec residents in the second omnibus default judgment; Review scheduling appointment request; Draft email to J. Cuttler regarding recognising judgments in Quebec; Provide instruction to A. Reynolds regarding same
PLW	06/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
LN	07/12/21	\$240.00	1.20	\$288.00	Preparation of garnishment materials against Najinder Transport Inc.; Arrange for submission to court of same for issuance
LN	07/12/21	\$240.00	0.20	\$48.00	Review of served garnishment materials re: Red Leaf Logistics Inc.; Emails with assistant re: same
MES	07/12/21	\$550.00	0.20	\$110.00	Instruct A. West re offer to settle re RSG clients, Gulf Line Group
AW	07/12/21	\$325.00	2.40	\$780.00	Review correspondence regarding delivery of garnishment cheques from the Ministry of the Attorney General; Instruct S. Dugas regarding writing to H&M Hauler's bank to lift the garnishment on its account; Exchange emails with J. Cuttler regarding registering judgments in Quebec;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review legacy emails related to Gigg in preparation for drafting Receiver's affidavit for disputed claim
PLW	07/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
PLW	07/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
SD	08/12/21	\$295.00	1.20	\$354.00	Draft letter of suspension of garnishment to send to bank re H&M Freight; update default judgment status tracker with incoming cheques sent from bank branches and the Ministry of the Attorney General's Office
LN	08/12/21	\$240.00	0.40	\$96.00	Emails with assistant re: review of and processing of service of garnishment materials re: JD Trans Inc. and Najinder Transport Inc
LN	08/12/21	\$240.00	0.10	\$24.00	Emails with A. West and A. Soomar re: service of garnishment on bank re: Red Leaf Logistics
MES	08/12/21	\$550.00	0.20	\$110.00	Review emails from A. West re negotiations with judgment debtors
AW	08/12/21	\$325.00	1.10	\$357.50	Review voicemail from I. Macarrone regarding status of delivery of notice of garnishment for Red Leaf Logistics; Email L. Nguyen regarding same; Review correspondence from various banks regarding notices of garnishment; Exchange emails with Y. Toor regarding scheduling of motion to set aside the default judgment against STILL et al; Email T. Majeed regarding Gulf Line Group settlement agreement; Review letter to bank regarding H&M garnishment; Telephone call with J. Cuttler regarding recognition of default judgments in Quebec
LN	09/12/21	\$240.00	0.20	\$48.00	Emails with A. West and A. Soomar re: service of garnishment materials re: Najinder Transport Inc.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	09/12/21	\$550.00	0.20	\$110.00	Exchange emails with A. West re enforcement of Quebec judgments
AW	09/12/21	\$325.00	5.40	\$1,755.00	Review email from the Commercial List coordinator regarding scheduling hearing; Review email from T. Majeed regarding Gulf Line Group settlement agreement; Review letter to Toronto-Dominion Bank regarding suspending the garnishment against H&M Freight; Instruct A. Reynolds regarding delivering same; Draft Receiver affidavit regarding Gigg disputed claim; Review of service engagement letter from the Discovery Group of Investigators Limited; Revise same; Email M. Spence regarding same; Telephone call with P. Johal regarding garnishment of Red Leaf Logistics garnishment; Email A. Consoli regarding Red Leaf Logistics; Review acknowledgements of satisfaction; Review email from P. Johal regarding garnishment of Red Leaf Logistics; Revise acknowledgements of satisfaction; Email A. Consoli regarding same; Email Y. Toor regarding availability for scheduling hearing regarding motion to set aside the default judgment; Email A. Consoli regarding having judgments recognised in Quebec
PLW	09/12/21	\$225.00	0.40	\$90.00	Submitted Notice of Garnishment for issuance
LN	10/12/21	\$240.00	1.20	\$288.00	Preparation of garnishment materials against 2028153 Ontario Inc. dba Range Cargo; Arrange for submission to court of same for issuance
MES	10/12/21	\$550.00	0.40	\$220.00	Exchange emails with A. West re request for service list; Telephone call with A. West re negotiations

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	10/12/21	\$325.00	5.40	\$1,755.00	Exchange emails with Y. Toor regarding scheduling motions to set aside default judgments; Draft scheduling hearing request form regarding motions to set aside default judgments; Email the Commercial List coordinator to schedule same; Telephone calls with North Edge Logistics regarding garnishment of its accounts; Exchange emails with A. Consoli regarding various accounts; Draft Receiver's affidavit regarding Gigg disputed claim; Exchange emails with P. Johal regarding Red Leaf Logistics settlement offer; Email North Edge Logistics regarding settlement offer; Email J. Johnson regarding service list; Revise affidavit of the Receiver for Gigg disputed claim; Email M. Spence regarding same
PLW	10/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
AW	11/12/21	\$325.00	0.20	\$65.00	Exchange emails with A. Consoli settlement offers
MBM	13/12/21	\$525.00	0.10	\$52.50	Corresponding with A. Porter re document sharing
LN	13/12/21	\$240.00	1.10	\$264.00	Preparation of garnishment materials against 2079052 Ontario Ltd. o/a Freight Delivery Systems; Arrange for submission to court of same for issuance
MES	13/12/21	\$550.00	0.20	\$110.00	Telephone call with A. West re Gigg affidavit, negotiations with judgment debtors
AW	13/12/21	\$325.00	4.40	\$1,430.00	Exchange emails with P. Johal regarding Red Leaf Logistics settlement negotiations; Exchange emails with A. Consoli regarding various accounts; Exchange emails with H. Grewal regarding North Edge Logistics settlement negotiations; Telephone call with P. Johal regarding Red Leaf Logistics settlement negotiations;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email K. Holder regarding Ingrid Trucking failure to respond to settlement offer; Call Bank of Montreal to confirm status of Red Leaf Logistics garnishment; Draft Red Leaf Logistics settlement agreement
PLW	13/12/21	\$225.00	0.40	\$90.00	Submitted Garnishment for issuance
MBM	14/12/21	\$525.00	0.10	\$52.50	Reviewing form of order and corresponding with A. Porter re same
DMO	14/12/21	\$795.00	0.30	\$238.50	Emails regarding Orders unsealing documents; Case lines, Notices
MES	14/12/21	\$550.00	0.70	\$385.00	Review proposed agreement with investigator and provide comments; Discussion with A. West re disputed claims; Review and comment on settlement agreement with Honeybee
AW	14/12/21	\$325.00	2.60	\$845.00	Exchange emails with A. Consoli regarding various files; Review correspondence from S. Humphries regarding status of garnishment; Email J. Simpson and R. Grewal regarding settlement offer for customers represented by RSG Law; Email H. Grewal regarding North Edge Logistics settlement negotiations; Email P. Johal regarding Red Leaf Logistics settlement terms; Email K. Holder re Ingrid Trucking proposed payment plan; Exchange emails with J. Pugsley regarding Honeybee Transport settlement agreement
SLG	15/12/21	\$875.00	0.20	\$175.00	Review letter from counsel re garnishment
LN	15/12/21	\$240.00	0.50	\$120.00	Emails with A. West and A. Soomar re: service of garnishment materials re: 2028153 Ontario Inc. dba Range Cargo and 2079052 Ontario Ltd. o/a Freight Delivery Systems

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	15/12/21	\$795.00	0.30	\$238.50	Review case law
MES	15/12/21	\$550.00	0.20	\$110.00	Review emails re scheduling of motions to set aside default judgments
AW	15/12/21	\$325.00	1.90	\$617.50	Email T. Maheed regarding Gulf Line Group settlement agreement; Exchange emails with J. Pugsley regarding Honeybee Transportation Inc. settlement agreement; Exchange emails with A. Consoli regarding various accounts; Exchange emails with P. Johal regarding Red Leaf Logistics Inc. status of bank garnishment; Review email from S. Humphries regarding status of North Edge Logistics garnishment; Email S. Humphries regarding providing the current amount garnished; Review APM Logistics Inc. credit card agreement; Exchange emails with the Commercial List trial coordinator to confirm the booking of a scheduling hearing for summary judgment motions; Telephone call with S. Kapoor regarding status of garnishment of Red Leaf Logistics; Exchange emails with S. Graff regarding Dynasty Logistics; Email S. Mandalgiri regarding seeking consent to schedule multiple motions to set aside the default judgements during the previously booked scheduling hearing; Engage with L. Nguyen regarding garnishment service fees; Draft email to A. Consoli regarding same
MBM	16/12/21	\$525.00	0.10	\$52.50	Reviewing correspondence from A. Porter
LN	16/12/21	\$240.00	0.20	\$48.00	Messages with A. West re: garnishment processing fee and out of province judgment; Email to A. West with excel sheets with out of province judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	16/12/21	\$795.00	0.40	\$318.00	Telephone call with A. Porter regarding seeking Order
AW	16/12/21	\$325.00	2.90	\$942.50	Email T. Majheed regarding Gulf Line Group settlement agreement and return of funds; Exchange emails with A. Consoli regarding various accounts; Confirm mechanics of enforcing judgments in Alberta, British Colombia, Manitoba and Saskatchewan under applicable provincial legislation; Exchange emails with Commercial List coordinator re consent to hear multiple scheduling requests in one hearing; Exchange emails with S. Kapoor regarding Red Leaf Logistics Inc. garnishment status; Telephone call with P. Johal regarding same; Review emails from P. Johal regarding same; Email J. Pugsley re representation of APM Logistics Inc. and P. Kol; Draft settlement agreement regarding Red Leaf Logistics Inc.; Exchange emails with C. Mazur regarding timing of offer made to customers represented by RSG Law; Exchange emails with S. Humphries regarding status of garnishment of North Edge Logistics Inc.
SD	17/12/21	\$295.00	1.00	\$295.00	Email A Consoli re amount garnished from H&M Freight; email TD Bank contact to inquire re same; update garnishment tracker with H&M Freight information
MBM	17/12/21	\$525.00	1.40	\$735.00	Reviewing and revising draft factum re interpretation motion; researching case law re same
DMO	17/12/21	\$795.00	0.30	\$238.50	Email with M. Munoz regarding factum
MES	17/12/21	\$550.00	0.70	\$385.00	Revise affidavit in response to Gigg dispute, and communications with A. West re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	17/12/21	\$325.00	1.20	\$390.00	Exchange emails with A. Consoli regarding various accounts; Exchange emails with S. Graff regarding Destiny Transport Group Inc. notice of intent to set aside the default judgment; Exchange emails with J. Pugsley regarding representation of APM Logistics Inc.; Telephone call with A. Consoli regarding Destiny Transport Group; Exchange emails with P. Johal regarding Red Leaf Logistics Inc.'s settlement payment instructions; Exchange emails with K. Holder regarding Ingrid Trucking payment schedule
SD	19/12/21	\$295.00	3.40	\$1,003.00	Update default judgment and garnishment tracker spreadsheet for our records
SD	20/12/21	\$295.00	1.00	\$295.00	Update tracker re default judgments and garnishment; meeting with A Consoli, C Mazur, A West, and M Spence
MBM	20/12/21	\$525.00	0.40	\$210.00	Reviewing documents sent over by counsel to CIBC re document access to Atradius
MES	20/12/21	\$550.00	2.30	\$1,265.00	Conference call with A&B, BDO teams re outstanding matters; Revise affidavit of A. Consoli re 251 dispute
AW	20/12/21	\$325.00	1.70	\$552.50	Draft email to A. Porter re evidence from the Anton Pillar order the Receiver intends to rely on in response to Gigg's disputed claim; Telephone call with C. Mazur and A. Consoli et al re Project Eagle update; Exchange emails with P. Johal re Red Leaf Logistics settlement payments; Email A. Consoli re same; Schedule default judgment motions scheduling hearing; Email counsel re same; Review email from K. Holder re Ingrid Trucking settlement terms; Exchange emails with A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	21/12/21	\$295.00	3.30	\$973.50	Review file for updates on Roadmaster Freight Systems Ltd; email A Consoli re same; confer with A West re same; review Corpa report of Roadmaster Freight Systems Ltd.; email A Consoli update and suggested course of action re Roadmaster Freight Systems Ltd; Confer with Linh N (Law Clerk) re updates on similar accounts as Roadmaster Freight Systems Ltd.; Review emails to confirm whether Roadmaster has been represented by counsel; review same for Dhillon & Son Customer
MBM	21/12/21	\$525.00	0.20	\$105.00	Reviewing settlement agreement and draft order and discussing same with D. O'Leary
DMO	21/12/21	\$795.00	0.40	\$318.00	Emails regarding unsealing order and agreement and cross examination
AW	21/12/21	\$325.00	6.30	\$2,047.50	Review comments from A. Consoli re draft affidavit for Gigg disputed claim; Exchange emails with P. Johal re Red Leaf Logistics settlement payments; Instruct S. Dugas re garnishing of certain bank accounts; Exchange emails with A. Porter re evidence from the Anton Pillar order the Receiver intends to rely on in the Gigg disputed claim; Email M. Spence re revising and issuing Receiver's affidavit re Gigg disputed claim; Exchange emails with K. Holder re Ingrid payment schedule; Telephone call with A. Consoli re revisions to Receiver's affidavit; Revise same; Review garnishee statements
MBM	22/12/21	\$525.00	0.20	\$105.00	Telephone attendance with A. Porter re confidentiality agreement and order; corresponding with D. O'Leary re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	22/12/21	\$550.00	0.90	\$495.00	Exchange emails and telephone call with A. West re affidavit of A. Consoli for Gigg dispute proceeding; Review email from A. Porter; Review further revised affidavit of A. Consoli and exchange emails with A. West re text messages
AW	22/12/21	\$325.00	8.60	\$2,795.00	Prepare exhibits for Receiver's affidavit re Gigg disputed claim; Revise Affidavit; Telephone calls with A. Consoli re same; Telephone call with M. Spence re same; Email A. Consoli revised affidavit; Email M. Spence re disclosure of the text messages register; Instruction S. Dugas re finalising exhibits
SD	23/12/21	\$295.00	4.60	\$1,357.00	Compile documents and review affidavit of A Consoli re Gigg disputed claims submission to E Lamek; call with A West to discuss re same; email A West re missing cheques and bank drafts referred to in A Consoli's affidavit; draft index and title page for A Consoli's affidavit; draft exhibit pages re same
MBM	23/12/21	\$525.00	1.50	\$787.50	Reviewing correspondence from CIBC counsel re provisions of documents to Atradius; corresponding with D. O'Leary re same; reviewing case law re contractual interpretation in respect of factum
DMO	23/12/21	\$795.00	0.20	\$159.00	Email regarding case law
MES	23/12/21	\$550.00	0.50	\$275.00	Exchange emails with A. West re finalizing affidavit to be submitted re Gigg claim
AW	23/12/21	\$325.00	8.30	\$2,697.50	Receive instruction re text messages exhibits for the Receiver's affidavit re Gigg disputed claim; Instruct S. Dugas re compiling exhibits re same; Separate text messages into individual exhibits for Receiver's affidavit; Revise Receiver's affidavit; Telephone calls with A. Consoli re same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email A. Consoli revised version of same; Exchange emails with A/ Consoli re provisions for Discovery Group Investigations service agreement; Email A. Kania re Destiny Transport Inc. notice of intent to set aside the default judgment; Email B. Narga re confirmation of representation of RoadMaster Freight Systems and Rangji Brothers Logistics Inc.; Instruct S. Dugas re review of exhibits; Telephone call with S. Dugas re same; Instruct A. Reynolds re redacting documents; Review redacted documents; Commission Receiver's affidavit; Finalise affidavit with exhibits; Email the Claims Officer the Receiver's Affidavit; Email C. Mazur and A. Consoli same
MES	24/12/21	\$550.00	0.30	\$165.00	Exchange emails with A. West re form of exhibits to Gigg affidavit; Review Aide Memoire received from counsel for Himalya
AW	24/12/21	\$325.00	0.50	\$162.50	Exchange emails with A. Consoli re status of Reference Order; Review Reference Order; Instruct A. Reynolds on delivering Receiver's affidavit re Gigg disputed claim; Instruct A. Reynolds to redact the Reference Order; Review the scheduling hearing aide-memoire of Himalya Express Inc.; Email J. Cutler re updated estimate of costs to have judgments of Quebec residents recognised in Quebec
MBM	28/12/21	\$525.00	0.10	\$52.50	Reviewing correspondence from D. O'Leary re sharing of sealed documents;
DMO	28/12/21	\$795.00	1.00	\$795.00	Working on schedule and outline; Read and review Agreement regarding sealed documents; Emails to A. Porter, counsel to CIBC

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	29/12/21	\$295.00	0.50	\$147.50	Receive voicemail from TD Canada Trust re outstanding garnishment on H&M Freight; Compare amount garnished re same with H&M Freight's settlement agreement; Email A Consoli re update on same
TOTAL:			116.70	\$41,456.00	

Name	Hours	Rate	Value
Simon Dugas (SD)	17.90	\$295.00	\$5,280.50
Linh Nguyen (LN)	10.50	\$240.00	\$2,520.00
Miranda E. Spence (MES)	9.20	\$550.00	\$5,060.00
Adam West (AW)	65.60	\$325.00	\$21,320.00
Max B. Munoz (MBM)	7.10	\$525.00	\$3,727.50
Patrick L. Williams (PLW)	2.80	\$225.00	\$630.00
Steven L. Graff (SLG)	0.70	\$875.00	\$612.50
Dennis M. O'Leary (DMO)	2.90	\$795.00	\$2,305.50

OUR FEE \$41,456.00
 HST at 13% \$5,389.28

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Notice of Garnishment \$438.00

Subject to HST

Imaging/Scanning \$41.75
 Deliveries \$87.69

Total Disbursements \$129.44
 HST at 13% \$16.83

AMOUNT NOW DUE \$47,429.55

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.
47252174.2

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 739452

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

March 14, 2022

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended February 28, 2022

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	04/01/22	\$295.00	0.20	\$59.00	Update default judgment status tracker
MBM	04/01/22	\$575.00	0.20	\$115.00	Reviewing draft order re sealed materials and corresponding with A. Porter re same
MES	04/01/22	\$595.00	1.10	\$654.50	Meet with A. West to discuss case conference, preparation of disputed claim materials, various outstanding issues; Review submissions filed by judgment debtors seeking to set aside judgments
AW	04/01/22	\$335.00	2.60	\$871.00	Review correspondence from S. Dugas re H&M Transport Inc.'s garnished funds; Review email from G. Singh re access to Caselines; Email Commercial List court coordinator re available hearing dates for motions to set aside the default judgments; Telephone call with M. Spence re update on various matters; Email S. Mandalagiri re Zoom details for scheduling hearing; Email A. Consoli re various matters;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Review aides memoire of moving parties in connection with the scheduling hearing to set dates for motions to set aside the default judgments; Email J. Simpson and R. Grewal re offer to customers represented by RSG Law; Prepare for scheduling hearing; Exchange emails with K. Holder re non-payment by Ingrid Trucking and failure to consummate the settlement agreement
MBM	05/01/22	\$575.00	0.60	\$345.00	Reviewing correspondence from A. Porter re agreement re sealed materials and draft order
MES	05/01/22	\$595.00	0.60	\$357.00	Attend scheduling appearance to address scheduling of motions to set aside default judgments; Review endorsement of Justice Conway
AW	05/01/22	\$335.00	3.20	\$1,072.00	Prepare for scheduling hearing re scheduling various motions to set aside the default judgment; Attend scheduling hearing; Draft counsel documentation for the court; Email Justice Conway same; Review order of Justice Conway directing a case conference in lieu of motions to set aside the default judgments; Review documents related to M&M Carriers' disputed claim for including in the Receiver's compendium of documents; Exchange emails with A. Consoli re various matters; Email C. Mazur and A. Consoli re update from scheduling hearing; Telephone call with L. Nguyen re garnishing accounts; Draft email to C. Mazur and A. Consoli re enforcement of judgments in other jurisdictions; Email B. McNamara re follow-up on Eli Logistics and Tyson Logistics settlement offers; Email B. Nagarhi
SD	06/01/22	\$295.00	1.60	\$472.00	Email A Consoli re garnishment discrepancies with respect to default judgments; review file for garnishment discrepancies;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Call A West re same; proceed to garnish Town Transport Customer
MBM	06/01/22	\$575.00	0.30	\$172.50	Corresponding with D. O'Leary and A. Porter re order and agreement re sealed documents
DMO	06/01/22	\$825.00	0.20	\$165.00	Instructions regarding sealing Order and report
MES	06/01/22	\$595.00	1.00	\$595.00	Conference call with A. West and BDO team re motions to set aside default judgment; Exchange emails with A. West and A. Consoli re disputes process
AW	06/01/22	\$335.00	2.30	\$770.50	Revise compendium of documents for Simcom disputed claim; Email A. Consoli re various matters; Review correspondence of Y. Toor re Parker Transport and Sohi Truck Lines Inc.; Revise compendium of documents for Dynamic Haulers disputed claim; Instruct S. Dugas re update of accounts; Review and revise email to A. Consoli re status update of certain customers; Email D. Nunez re extension for deliver of compendiums of documents for disputed claims of customers represented by R. Thapar; Review correspondence of A. Consoli and A. Porter re gathering further documents related to M&M Carriers
SD	07/01/22	\$295.00	3.50	\$1,032.50	Email A Consoli re garnishment service discrepancies; review file for garnishment discrepancies; Email A Consoli report of discrepancies; email A Consoli with recommendation re same to reserve customer
MBM	07/01/22	\$575.00	0.20	\$115.00	Reviewing summary of cross examinations and corresponding with D. O'Leary re same
LN	07/01/22	\$265.00	1.20	\$318.00	Preparation of garnishment materials against Town Transport Inc.; Arrange for submission to court of same for issuance

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	07/01/22	\$265.00	0.60	\$159.00	Preparation of garnishment materials against Jagjot Express Inc.; Arrange for submission to court of same for issuance
DMO	07/01/22	\$825.00	1.80	\$1,485.00	Review memo regarding cross-examinations; Letter to client; Answering undertakings
MES	07/01/22	\$595.00	0.40	\$238.00	Discussion with A. West re inquiries from Toor Law Office; Exchange emails re extension of time to file materials in Disputed Claims
AW	07/01/22	\$335.00	1.70	\$569.50	Review correspondence from A. Consoli re customer update; Instruct S. Dugas re garnishment of Town Transport; Review Dynamic Freight Haulers compendium of documents re disputed claim; Telephone call with S. Dugas re update on customers whose banking information may be incorrect; Review and revise email to A. Consoli re same; Review email of Y. Toor re Elite Freight credit card agreement; Review email of Y. Toor re Parker Transport Inc.; Email A. Consoli re various accounts
AW	09/01/22	\$335.00	0.10	\$33.50	Exchange emails with N. Nunez re extension for submissions for disputed claims
GTL	10/01/22	\$365.00	2.00	\$730.00	Cross-Examination Answers to Undertakings - prepare set of documents as received from Receiver per UT; set up Publish database through IPRO and send to MM;
MES	10/01/22	\$595.00	0.80	\$476.00	Meet with A. West to discuss strategy for case conference; Review emails re disputed claims process; Exchange emails with A. West re J. Simpson request arising from Range Cargo garnishment
AW	10/01/22	\$335.00	2.00	\$670.00	Exchange emails with A. Consoli re various matters; Review email of G. Singh re Transway Transport

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					settlement offer; Review email from A. Porter re M&M text messages register; Review same ; Meet with M. Spence re negotiation strategy in advance of case conference; Review email from J. Simpson re Range Cargo garnishment; Review status of same; Correspond with M. Spence re same
LN	11/01/22	\$265.00	0.10	\$26.50	Emails with M. Spence, A. West, and S. Dugas re: garnishment follow up on Ontime Transfreight Inc.
DMO	11/01/22	\$825.00	0.20	\$165.00	Telephone call to F. Botta regarding settlement documents and dismissal Orde
MES	11/01/22	\$595.00	1.00	\$595.00	Conference call with J. Simpson, A. West re new garnishment and approach to settlement; Discussions with A. West re same; Exchange emails re garnishment issued by collections agent
AW	11/01/22	\$335.00	2.00	\$670.00	Email J. Simpson re call to discuss Range Cargo garnishment; Prepare for same; Attend call re same; Exchange emails with M. Spence re status of notice of garnishment served by counsel for the Collections Agent; Telephone call with A. Consoli re negotiation strategy for customers seeking to set aside default judgments; Draft email to A. Consoli re update from call with J. Simpson
PLW	11/01/22	\$240.00	0.40	\$96.00	Submitted Garnishment for issuance
SD	12/01/22	\$295.00	1.10	\$324.50	Review file re garnishments of JD Trans; update default judgment and garnishment tracker document; call with A West to discuss same
MBM	12/01/22	\$575.00	0.10	\$57.50	Reviewing correspondence from A. Porter re documents provided to Atradius' counsel

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	12/01/22	\$265.00	0.70	\$185.50	Preparation of notice of termination of garnishment re: Hanjra Haulers; Arrange for service and filing of same; Emails with A. West re: same
LN	12/01/22	\$265.00	0.20	\$53.00	Calls with A. West re: garnishments in Quebec
MES	12/01/22	\$595.00	0.50	\$297.50	Exchange emails with A. West re motions to set aside default judgments, Quebec enforcement
AW	12/01/22	\$335.00	5.00	\$1,675.00	Review status of various customers; Close out legacy files; Exchange emails with A. Consoli re various matters; Telephone call with P. Williams re registering satisfaction pieces; Instruct L. Nguyen to terminate garnishment of Hanjra Haulers; Instruct A. Reynolds to confirm status of Cargo Transport's bank account; Email C. Mazur and A. Consoli update re RSG Law customers; Telephone call with J. Cutler re recognition of judgments in Quebec; Email A. Consoli re various matters
LN	13/01/22	\$265.00	1.00	\$265.00	Call with A. West re: enforcement of garnishments in other provinces; Legal research into Alberta garnishments
LN	13/01/22	\$265.00	0.10	\$26.50	Arrange for service of issued garnishment re: Town Transport Ltd
MES	13/01/22	\$595.00	0.20	\$119.00	Exchange emails with A. West re Aero default judgment
AW	13/01/22	\$335.00	2.10	\$703.50	Review emails re termination of Hanjra Haulers' garnishment; Exchange emails with A. Consoli re various issues; Exchange emails with B. McNamara re Eli Logistics settlement negotiations; Draft email to A. Consoli re enforcing judgments in other jurisdictions; Instruct L. Nguyen re confirming extra-provincial requirements for garnishments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	13/01/22	\$240.00	0.40	\$96.00	Submitted Notice of Termination of Garnishment
MBM	14/01/22	\$575.00	2.40	\$1,380.00	Reviewing correspondence with opposing counsel re action; Corresponding with D. O'Leary re same; Corresponding with V. Freire re transcripts; Reviewing same
LN	14/01/22	\$265.00	0.10	\$26.50	Arrange for service of issued garnishment re: Jagot Express Inc
DMO	14/01/22	\$825.00	0.50	\$412.50	Email to and from counsel for Atradius; Instructions regarding transcripts
MES	14/01/22	\$595.00	0.20	\$119.00	Exchange emails with A. Consoli, A. West re M&M evidence
AW	14/01/22	\$335.00	1.30	\$435.50	Exchange emails with A. Consoli re various accounts; Email B. Nagra re representation of RoadMaster Freight Systems; Review text messages between principals of M&M and Eagle; Telephone call with L. Nguyen re garnishments in other jurisdictions
SD	17/01/22	\$295.00	8.10	\$2,389.50	Review the file for all customers where settlements have been reached to determine which customers need garnishments terminated and which customers need satisfaction pieces; determine all customers where payments need to be made; draft email to J Yantzi to inquire about True North Freight customer; draft email to A West inquiring about Etlas Freight; email A Consoli re instructions on re-serving JR Action customer; arrange for re-service of JR Action customer; email A West re full update on closing the loop on legacy customer accounts
MBM	17/01/22	\$575.00	1.90	\$1,092.50	Corresponding with D. O'Leary regarding factum; Corresponding with client regarding answers to undertakings;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Reviewing and revising factum and conducting additional research re insurance policy interpretation
LN	17/01/22	\$265.00	0.30	\$79.50	Emails with S. Dugas re: JR Action Inc. garnishment
MES	17/01/22	\$595.00	0.70	\$416.50	Review texts from M&M principals and discuss strategy with A. West; Discussion with A. West re interprovincial enforcement
AW	17/01/22	\$335.00	2.40	\$804.00	Review documents from R. Thapar re M&M Carriers; Email A. Consoli re missing credit card agreements for 6803512 Canada Inc. and Transway Transport Inc.; Telephone call with M. Spence re M&M compendium of documents; Telephone call with S. Dugas re status of legacy accounts
SD	18/01/22	\$295.00	3.50	\$1,032.50	Call with A West re instructions to re-serve garnishment for JR Action customer at TD branch and to discuss closing legacy accounts BDO has reached settlements with; draft full updated status tracker for A Consoli to determine what accounts need to receive satisfaction pieces and which accounts need garnishments terminated; email A West re same
LN	18/01/22	\$265.00	1.00	\$265.00	Preparation of garnishment re: JR Action Inc.; Arrange for issuance of same
MES	18/01/22	\$595.00	0.20	\$119.00	Discussion with A. West re following up with Jeff Simpson/Raj
AW	18/01/22	\$335.00	4.00	\$1,340.00	Review status update on closed account from S. Dugas; Exchange emails with A. Consoli re status of Atlas Freight; Telephone call with H. Wong re Alberta Reciprocal Enforcement of Judgments Act; Email J. Simpson requesting update on issues related to clients represented by RSG Law

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
PLW	18/01/22	\$240.00	0.40	\$96.00	Submitted Garnishment for issuance online
JY	18/01/22	\$375.00	0.40	\$150.00	Review file re customer settlement agreement; Confer with S. Dugas
LN	19/01/22	\$265.00	0.20	\$53.00	Emails with A. West re: LSI Logistix garnishee's statement
MES	19/01/22	\$595.00	0.60	\$357.00	Telephone calls and exchange of emails with A. West re productions for Gigg disputed claim, response to J. Simpson re proposed motion; Review email from J. Simpson
AW	19/01/22	\$335.00	5.10	\$1,708.50	Review and redact text messages for M&M compendium of documents; Telephone calls with D. Schatzker re Receiver's position in disputed claim and requirement for indulgence; Telephone call with M. Spence re same
MES	20/01/22	\$595.00	0.60	\$357.00	Exchange messages with A. West re evidence to be relied upon by J. Simpson clients, documents to be included in disputed claims compendiums; Review emails from counsel bringing motions to set aside default judgments
AW	20/01/22	\$335.00	4.60	\$1,541.00	Review motion materials of clients represented by RSG Law; Telephone call with A. Consoli re disputed claims; Draft compendium of documents for M&M Carriers disputed claim; Telephone call with A. Consoli re motion materials of customers represented by RSG Law; Exchange emails with A. Consoli re various matters; Instruct A. Reynolds to compile compendium of documents for M&M Carriers disputed claim
MES	21/01/22	\$595.00	0.60	\$357.00	Exchange emails with J. Simpson re motion to set aside default judgments; Discussion with A. West re finalizing Compendiums; Review service of Compendiums; Review C. Mazur report to bank

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	21/01/22	\$335.00	2.60	\$871.00	Review compendium of documents; Revise same; Email A. Consoli re same; Exchange emails with D. Schatzker and D. Nunez re revised timeline for Gigg submissions; Telephone call with A. Consoli re compendiums of documents; Revise compendiums of documents; Serve compendiums of documents
AW	22/01/22	\$335.00	0.50	\$167.50	Email M. Spence re negotiating strategy with Toor Law; Email C. Mazur and A. Consoli re submissions of compendiums of documents; Instruct A. Reynolds to revise Simcom International compendium of documents; Exchange emails with A. Consoli re submissions by the respondents
AW	23/01/22	\$335.00	0.20	\$67.00	Review email from R. Thapar re submission of compendiums of documents
MES	24/01/22	\$595.00	1.20	\$714.00	Meet with A. West to discuss outstanding disputed claims, process for addressing RSG clients; Review emails from D. Nunes and R. Thapar re process for disputed claims; Exchange emails re scheduling date for RSG motion; Telephone call with A. West re strategy
AW	24/01/22	\$335.00	1.90	\$636.50	Instruct A. Reynolds re revising Simcom International Inc. compendium of documents; Review email from D. Nunes re Claims Officer's position in relation to R. Thapar's failure to deliver compendium of documents on time; Review email from R. Thapar re same; Telephone call with M. Spence re strategy for dealing with R. Thapar missing deadline; Exchange emails with J. Simpson re scheduling hearing; Review update to Canadian Imperial Bank of Commerce

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	25/01/22	\$295.00	0.30	\$88.50	Meeting to discuss Eagle Freight customer re information on whether they are still in business with A West; discuss disputed claims process and Elite Freight with A West
MBM	25/01/22	\$575.00	0.50	\$287.50	Finalizing answers to undertakings and corresponding with D. O'Leary and G. Lonergan re same
LN	25/01/22	\$265.00	0.50	\$132.50	Pulling of property search and arrange for service of garnishment on directors of Town Transport Ltd. at updated address for service; Emails with A. West re: same
LN	25/01/22	\$265.00	0.20	\$53.00	Arrange for service of garnishment re: JR Action Inc
MES	25/01/22	\$595.00	1.00	\$595.00	Exchange emails with A. West re Quebec homologation, RSG law pending motion, timeline for dealing with R. Thapar clients; Review RSG Law notice of motion; Discussion with A. West re strategy for Elite Freight; Review emails from claims officer re dispute process
AW	25/01/22	\$335.00	6.10	\$2,043.50	Email B. McNamara re Eli Freight settlement offer; Email B. Nagra re representation of RoadMaster Transportation; Emails to A. Consoli re various matters; Review email from P. Singh re incorrect address of service for Town Transport; Telephone call with P. Singh re same; Instruct L. Nguyen re same; Consider settlement proposal re Elite Freight; Exchange emails with D. Nunes re proposed amendment to dispute process for M&M Carriers and Dynamic Freight Haulers; Consider settlement proposal re Transway Transport; Email J. Cuttler re cost estimate; Telephone call with M. Spence re Elite Freight settlement strategy

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	26/01/22	\$295.00	0.20	\$59.00	Update default judgment status tracker re Ranjot customer
MES	26/01/22	\$595.00	1.80	\$1,071.00	Meet with C. Mazur, A. Consoli, A. West to address strategy for upcoming case conferences; Correspondence re setting date for RSG Law case conference; Meet with D. Nunes, A. West re procedure for addressing disputed claims, and review emails re same; Exchange emails with A. West re Quebec homologation
AW	26/01/22	\$335.00	6.00	\$2,010.00	Review notices of motion in preparation for case conference; Review correspondence from the court administrator re scheduling hearing dates; Email J. Simpson re same; Prepare notices of examinations for examinations in aid of execution; Prepare for meeting with C. Mazur and A. Consoli; Meet with C. Mazur and A. Consoli re Elite Freight and various other accounts; Exchange emails with A. Consoli re various accounts; Meeting with D. Nunes re amended adjudication process for M&M Carriers and Dynamic Freight Haulers; Review email from A. Sondh re refund payment; Draft settlement proposal to Elite Freight; Telephone call with A. Consoli re same; Email C. Mazur and A. Consoli re same; Review email from D. Nunes re amended timeline for disputed claims; Review email from J. Cutler re cost estimate
MBM	27/01/22	\$575.00	0.10	\$57.50	Corresponding with D. O'Leary re answers to undertakings
MBM	27/01/22	\$575.00	1.90	\$1,092.50	Drafting factum in preparation of interpretation motion; reviewing case law and researching re same
MES	27/01/22	\$595.00	0.20	\$119.00	Exchange emails with A. West re Quebec homologation; Review emails re Elite settlement

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	27/01/22	\$335.00	1.90	\$636.50	Email M. Spence re cost estimate for recognition of Quebec judgments; Draft notices of examination for examinations in aid of execution; Review revisions to Elite Freight settlement offer from A. Consoli; Instruct A. Reynolds to confirm with bank amount of garnished funds re same; Review correspondence to Royal Bank of Canada re same; Review email from K. Holder re Ingrid Trucking settlement offer; Email A. Consoli re same
MES	28/01/22	\$595.00	1.20	\$714.00	Telephone calls with A. West re approach to judgment debtor exams, release of funds from Sheriff, strategy for RSG law clients; Review of emails re recognizing Quebec judgments, terms for setting aside RSG law judgments, settlement discussions re Elite
AW	28/01/22	\$335.00	3.80	\$1,273.00	Exchange emails with A. Consoli re various matters; Review details of new customers represented by RSG Law; Meet with M. Spence re examinations in aid of execution; Exchange emails with K. Pathak re status of Elite Freight garnished funds; Telephone call with K. Pathak re same; Consider terms to consent to set aside default judgments; Email B. Nagra re representation of Roadmaster Freight Systems; Email Y. Toor re settlement offer re Elite Freight
SD	31/01/22	\$295.00	3.20	\$944.00	Review file of (1) 7947364 Canada Inc. [Yesboss- Logistics] and (2) Load Force Logistics Inc. in respect of recent settlement offer on behalf of both customers; call with A West re discuss same; draft email to send to A Consoli re updating status of settlement negotiations re same
LN	31/01/22	\$265.00	0.20	\$53.00	Call with A. West re: property searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	31/01/22	\$595.00	0.40	\$238.00	Review correspondence re acceptance of Elite offer, other Toor clients; Exchange emails with A. West re form of settlement offer
AW	31/01/22	\$335.00	2.80	\$938.00	Telephone call with L. Nguyen re property searching; Review emails from Y. Toor re settlement with Elite Freight; Draft settlement agreement re same; Telephone call with S. Dugas re Load Force Logistics and Yesboss
SD	01/02/22	\$295.00	0.30	\$88.50	Meeting with A West to discuss garnishment statements, new tracker chart, and settlement with Toor
MES	01/02/22	\$595.00	0.80	\$476.00	Meet with A. West to review Elite settlement agreement, prep for case conference; Review emails re Elite settlement; Review and respond to emails re RSG Law clients' settlement conference
AW	01/02/22	\$335.00	2.40	\$804.00	Review garnishee statements; Instruct S. Dugas re same; Meet with M. Spence re settlement negotiations for various customers; Review correspondence from court coordinator and J. Simpson re scheduling hearing; Revise settlement agreement re Elite Freight; Emails to A. Consoli re various accounts; Email B. McNamara re Eli Freight update; Email Y. Toor draft settlement agreement re Elite Freight; Exchange emails with Y. Toor re settlement offers for other customers represented by Toor Law; Email G. Singh re settlement offer to Transway Transport Inc.
SD	02/02/22	\$295.00	3.00	\$885.00	Review customer accounts for settlement recommendation to A Consoli; discuss same with A West; draft email to A Consoli

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	02/02/22	\$575.00	0.30	\$172.50	Finalizing answers to undertakings and corresponding with D. O'Leary re same
DMO	02/02/22	\$825.00	0.40	\$330.00	Email regarding undertaking response to claim
MES	02/02/22	\$595.00	0.20	\$119.00	Discussion with A. West re claims to be addressed at case conference
AW	02/02/22	\$335.00	5.70	\$1,909.50	Prepare settlement proposals for customers represented by Toor Law; Exchange emails with A. Consoli re various accounts; Telephone call with M. Spence re status of Sohi Truck Line; Draft Receiver's position for case conference re setting aside default judgments; Instruct S. Dugas re Load Force Logistics and YesBoss; Review and revise settlement proposal re same
SD	03/02/22	\$295.00	0.50	\$147.50	Call with A West re Jagjot Express; call with A West re same
MBM	03/02/22	\$575.00	2.00	\$1,150.00	Forwarding answers to undertakings to opposing counsel and link to receiver documents; Reviewing link to 314 documents and same
MES	03/02/22	\$595.00	0.60	\$357.00	Review emails re finalizing settlements before case conference; Exchange emails with A. West re Roadmaster, case conference; Jagot Express motion
AW	03/02/22	\$335.00	2.10	\$703.50	Review instruction from A. Consoli re settlement offers; Exchange emails with A. Consoli re various accounts; Email B. Nagra re Roadmaster representation; Review correspondence of A. Bahra re Drive Force Ltd. settlement offer; Review notice of motion to set aside the default judgment of Jagjot Express; Email Y. Toor re Elite Freight settlement agreement; Exchange emails with M. Spence re Jagjot Express

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	04/02/22	\$295.00	0.20	\$59.00	Call with A West re instructions on drafting settlement agreement for Transway Transport Inc.
MES	04/02/22	\$595.00	0.70	\$416.50	Telephone call with A. West re negotiations with Toor and case conference prep; Exchange messages with A. West re negotiations with case conference attendees
AW	04/02/22	\$335.00	9.10	\$3,048.50	Draft case conference memorandum; Draft settlement offer re STL; Telephone call with A. Consoli re same; Exchange emails with G. Singh re Transway settlement; Exchange emails with A. Consoli re same; Review emails from Y. Toor re case conference memoranda; Review same; Meet with M. Spence re Toor Law case conference memoranda submissions; Telephone call with A. Consoli re Transway settlement terms; Revise case conference memorandum; Instruct S. Dugas re drafting Transway settlement agreement; Email M. Spence draft case conference memorandum
AW	05/02/22	\$335.00	0.90	\$301.50	Draft letter to Justice Conway re Receiver attendance at the case conference; Email M. Spence re same; Email Y. Toor re customers that are not to be addressed at the case conference
SD	07/02/22	\$295.00	0.70	\$206.50	Draft settlement agreement re Transway Transport Inc.; email A West re same
MBM	07/02/22	\$575.00	0.50	\$287.50	Corresponding with opposing counsel re access to BDO documents; Reviewing transcripts re undertakings given by Mandeep and Mandhir Dhillon and corresponding with D. O'Leary re same; Corresponding with counsel for the Dhillons re answers to undertakings

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	07/02/22	\$265.00	0.20	\$53.00	Conduct property searches on several guarantors (H. Ammar, M.J. Hassan, and J. Javen) in Peel and Toronto; Emails with A. West re: same
MES	07/02/22	\$595.00	2.60	\$1,547.00	Exchange emails and telephone calls with A. West re negotiating with judgment debtors; Revise case conference brief and discuss with A. West; Review letter to Justice Conway re case conference
AW	07/02/22	\$335.00	4.80	\$1,608.00	Instruct A. Reynolds re booking examination recorder; Instruct L. Nguyen re property searches; Exchange emails with L. Nguyen re same; Review and revise Transway settlement agreement; Exchange emails with G. Singh re same; Exchange emails with A. Consoli re various accounts; Exchange emails with J. Johnson re scheduling hearing booking; Exchange emails with K. Holder re Ingrid Transport settlement; Email Y. Toor re Sohi Transport Line settlement offer; Exchange emails with K. Holder re scheduling Jaggot motion to set aside default judgment; Email Y. Toor re Parker Transport settlement offer; Telephone calls with M. Spence re Jaggot motion; Telephone call with K. Holder re same; Consider Himalya settlement offer
SD	08/02/22	\$295.00	5.80	\$1,711.00	Review several garnishee statements mailed to office to determine the statements that need to be scanned to the system; add same to tracker chart document; arrange for scanning re same; draft settlement letter to counsel for Yesboss and Load Force customers; email same to A West for review
LN	08/02/22	\$265.00	0.20	\$53.00	Emails with A. West re: property search for M.J. Hassan

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	08/02/22	\$595.00	1.80	\$1,071.00	Exchange emails and discussions with A. West re case conference memorandum, strategy for judgment debtor examinations; Telephone call with C. Mazur, A. Consoli, A. West re case conference memorandum; Review and comment on revised case conference memorandum
AW	08/02/22	\$335.00	5.60	\$1,876.00	Review case conference memorandum; Review letter to Justice Conway re Receiver attendance; Instruct D. McMillan re serving same; Draft notices of examination; Telephone call with L. Nguyen re confirming address for service; Review correspondence from the Commercial List re Receiver attendance at the case conference; Email C. Mazur and A. Consoli re same; Scheduling case conference; Email participants details for same; Revise case conference memorandum; Compile appendices re same; Review and revise Ingrid Trucking settlement agreement; Email K. Holder re same; Instruct A. Reynolds re compiling case conference memorandum; Meet with C. Mazur and A. Consoli re revisions to case conference memorandum; Revising same; Email D. Schatzkar re Gigg Express
MBM	09/02/22	\$575.00	0.10	\$57.50	Reviewing correspondence from A. Porter re sharing of documents and interpretation application; Corresponding with the court re same
MES	09/02/22	\$595.00	1.10	\$654.50	Review and provide comments on form of notice of examination for corporate JD exams; Review emails re agreement with Atradius counsel re sealed documents; Review emails from judgment debtor counsel re case conference submissions

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	09/02/22	\$335.00	4.50	\$1,507.50	Further revise case conference memorandum; Exchange emails with A. Consoli re same; Review and revise finalised case conference submissions; Upload submissions to CaseLines; Email Commercial List re settled accounts; Draft notices of examination; Telephone call with M. Spence re examination of J. Javen; Email A. Consoli re same; Instruct A. Reynolds to serve notices of examination; Call with A. Consoli re examinations in aid of execution; Exchange emails with A. Porter re meeting to discuss upcoming matters; Exchange emails with D. Schatzkar re Gigg Express; Review email from Y. Toor re Sohi Truck Line Inc. case conference memorandum; Review email from Y. Toor re Parker Transport Inc. case conference memorandum
SD	10/02/22	\$295.00	1.70	\$501.50	Update Tracker re Default Judgments; call to discuss case conference with A West
MES	10/02/22	\$595.00	3.20	\$1,904.00	Prepare for and attend at case conference re motions to set aside default judgments; Debrief with BDO; Exchange emails with A. West re next steps; Exchange emails with Claims Officer re Simcom; Telephone call with A. Porter re status of various matters and follow up emails re same
AW	10/02/22	\$335.00	5.80	\$1,943.00	Prepare for case conference before Justice Conway; Attend same; Meet with C. Mazur and A. Consoli re debrief of same; Exchange emails with A. Consoli re various accounts; Review email from R. Thapar re Simcom abending its dispute; Exchange emails with D. Nunes re same; Exchange emails with G. Singh re Transway settlement agreement; Meet with A. Porter re update in preparation for examination of Dhillons

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	11/02/22	\$295.00	1.40	\$413.00	Email K Lam, counsel for Load Force and YesBoss customers re settlement offer from the Receiver; call with A West re same; arrange time with K Lam to meet on a without prejudice basis
MES	11/02/22	\$595.00	0.70	\$416.50	Discussion with A. West re judgment debtor examinations, negotiations arising out of case conference; Review emails with S. Dugas re negotiations
AW	11/02/22	\$335.00	3.70	\$1,239.50	Review note from process server re inability to serve Tasmia Trans Inc.; Review Deltaura credit card agreements; Instruct L. Nguyen re confirming addresses for service; Draft notice of examination; Exchange emails with A. Consoli on various accounts; Email A. Bahra re Drive Force Settlement Offer; Instruct A. Reynolds re examinations in aid of execution; Review and revise settlement offer to Load Force and Yesboss; Telephone call with A. Consoli re address of J. Javin; Review correspondence from K. Lam re Yesboss settlement offer; Engage with S. Dugas re settlement negotiations
SD	14/02/22	\$295.00	1.90	\$560.50	Correspond with counsel for Load Force Logistics and Yesboss re settlement negotiations; call with A West re same; email A Consoli re same and recommend settlement offer; call with A West re instructions on research re debtor examination service rules and misnomer; research re same
JEM	14/02/22	\$295.00	0.60	\$177.00	Order, review and report on OR searches; Order bankruptcy searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
LN	14/02/22	\$265.00	0.40	\$106.00	Pull property search and transfer re: Imran Chowdhary at 1296 Britton Cres for updated address for service and re: Humaira Ammar at 47 Goodsway Trail; Emails with A West re: same
MES	14/02/22	\$595.00	0.80	\$476.00	Exchange emails with A. Consoli re posting endorsement; Exchange emails and telephone call with A. West re judgment debtor examinations, negotiations with judgment debtors
AW	14/02/22	\$335.00	3.60	\$1,206.00	Exchange emails with A. Porter re notice of motion for RSG Law customers; Telephone call with S. Dugas re Loadforce Logistics and Yessboss; Prepare for telephone call with K. Lam re same; Telephone call with K. Lam re same; Instruct S. Dugas re same; Review reports re attempt to serve M. Hassan; Email M. Spence re same; Instruct J. McLean re bankruptcy searches; Review same; Exchange emails with M. Spence re same; Telephone call with M. Spence re same; Telephone call with A. Consoli re various accounts; Exchange emails with D. Nunes re Simcom decision; Email C. Mazur and A. Consoli re same
SD	15/02/22	\$295.00	3.90	\$1,150.50	Research whether a director of a company can be served for a debtor examination by serving the company through personal service under rule 16; engage in settlement negotiations with counsel for Load Force Logistics and Yesboss; reach settlement agreement re same; call with A West re same; research whether a default judgment is enforceable if a party's name is spelled incorrectly
MES	15/02/22	\$595.00	0.20	\$119.00	Receive notices of garnishment issued by collections agent and email to L. Nguyen

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	15/02/22	\$335.00	1.70	\$569.50	Review and revise settlement outline email to A. Consoli; Telephone call with A. Consoli re Moon Transport; Exchange emails with A. Consoli re various accounts; Exchange emails with R. Thapar re settlement of Simcom; Telephone call with S. Dugas re service of notice of examination; Email B. Nagra re AH Gary dishonoured payment; Email K. Pathak re status of garnished funds; Exchange emails with K. Holder re Jagjot notice of motion; Exchange emails with A. Consoli re same; Review email from K. Lam re Load Force Logistics settlement; Review Load Forces Logistics settlement agreement; Exchange emails with S. Dugas re same; Engage with M. Spence re status of RSG Law accounts
SD	16/02/22	\$295.00	2.70	\$796.50	Research whether a default judgment is enforceable where the parties' names have been misspelled for A West
JEM	16/02/22	\$295.00	0.20	\$59.00	Review and report on bankruptcy searches
MES	16/02/22	\$595.00	0.50	\$297.50	Exchange emails with A. West re Can Ex garnishment and garnishee statement received from TD Bank; Discussion with A. West re preparation for February 22 scheduling appointment
AW	16/02/22	\$335.00	2.70	\$904.50	Call with K. Holder re Jagjot notice of motion; Engage with S. Dugas re caselaw re misnomer; Instruct A. Reynolds to cancel examination in aid of execution; Review correspondence from S. Humphries re Star Transportation garnishments; Review garnishees statements re same; Instruct A. Reynolds re same; Telephone call with M. Spence re examinations in aid of execution, strategy re RSG Law customers and update on various outstanding matters; Telephone call with A.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Consoli re H&M Freight garnishment; Email K. Pathak re same; Exchange emails with M. Spence re Nasheed Transportation garnishment; Exchange emails with K. Dhaliwal re CAN-EX garnishment; Review file re same; Email S. Graff re update call
SLG	17/02/22	\$895.00	0.10	\$89.50	Email with A. West
LN	17/02/22	\$265.00	0.10	\$26.50	Email to W. Chong of TD re: garnishment for 2320236 Ontario Inc. dba Naseeb Transportation; Emails with M. Spence and A. West re: same
MES	17/02/22	\$595.00	0.60	\$357.00	Exchange emails with C. Mazur, A. Consoli, A. West re proposed call; Telephone calls with A. West re February 22 case conference, approach to RSG Law client, response to collection agent garnishee statements
AW	17/02/22	\$335.00	3.00	\$1,005.00	Email K. Dhaliwal re CAN-EX garnishment; Review email from K. Pathak re H&M garnishment; Telephone call with J. Cutler re Quebec customers; Telephone call with A. Consoli re CAN-EX, out of province enforcement and various ongoing matters; Review emails from L. Nguyen re garnishments; Review process server invoices and affidavits of attempted service; Schedule update call; Review email from G. Brar re AH Gary settlement payment; Email A. Consoli re same; Instruct L. Nguyen re property searches; Review bankruptcy searches; Exchange emails with D. Schatzkar re settlement meeting; Exchange emails with A. Consoli re Rangji Brothers; Review emails from A. Consoli re Tasmia Transport
LN	18/02/22	\$265.00	1.00	\$265.00	Receipt of issued garnishments issued and served by Marks & Ciraco Professional Corporation;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Creation of subfolders and saving of same; Emails with M. Spence re: same
MES	18/02/22	\$595.00	0.80	\$476.00	Telephone calls with D. Schatzker (Gigg counsel) and A. West re approach to disputed claim; Exchange follow-up emails with A. West re same; Review Aide Memoire served by RSG Law clients
AW	18/02/22	\$335.00	2.70	\$904.50	Review email form A. Consoli re Tasmia; Call with M. Spence re same; Meeting with D. Schatzkar and M. Spence re Gigg Express; Telephone call with S. Graff and M. Spence re status update; Telephone call with M. Spence re Gigg Express limitations argument; Telephone call with A. Consoli re examinations in aid of execution; Email Y. Toor STL settlement offer; Email S. Madaligiri Himalya Express settlement offer
MES	21/02/22	\$595.00	0.20	\$119.00	Review aide memoire of RSG Law in preparation for February 22 scheduling appointment
SD	22/02/22	\$295.00	1.00	\$295.00	Correspond with counsel for Load Force and YesBoss re settlement negotiations; call with A West re same; send payment particulars to counsel re same
MES	22/02/22	\$595.00	0.40	\$238.00	Attend scheduling appointment before Justice Conway re RSG Law motions, and discuss with A. West; Review endorsement of Justice Conway
AW	22/02/22	\$335.00	1.50	\$502.50	Email D. Nunes re interim decision; Prepare for scheduling hearing with Justice Conway; Attend same; Telephone call with S. Dugas re Load Force Logistics payment terms; Exchange emails with R. Thapar re respondents' compendium of documents; Review same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	23/02/22	\$295.00	0.20	\$59.00	Email counsel for LoadForce and Yesboss re settlement negotiations; email final Yesboss settlement agreement re same to counsel
LN	23/02/22	\$265.00	0.20	\$53.00	Pull updated PIN for 47 Goodway Trail and conduct property searches for Hummaira Ammar in Toronto, Peel, and Halton; Emails with A. West re: same
MES	23/02/22	\$595.00	0.60	\$357.00	Discussion with A. West re outstanding issues including Star Transportation garnishment, approach to RSG Law case conference, Gigg Express dispute process; Review emails re Montana garnishment, Load-Force negotiations
AW	23/02/22	\$335.00	3.20	\$1,072.00	Review email from S. Humphries re Star Transportation garnishment; Review email from L. Nguyen re service address searches; Review property information report for 47 Goodway Trail; Telephone call with A. Consoli re various matters; Email M. Spence re Star Transportation garnishment; Telephone call with M. Spence re Star Transportation, RSG customers and Quebec judgments; Telephone call with A. Consoli re Star Transportation; Email J. Cutler re recognising Quebec judgments; Telephone call with D. Nunes re Gigg temporal limitations; Email A. Mann re Star Transportation; Review and revise email to A. Consoli re Load Force Logistics
SD	24/02/22	\$295.00	0.50	\$147.50	Call with A West re receive instructions on research assignment; discuss how to remit payment from LoadForce with A West
MES	24/02/22	\$595.00	0.20	\$119.00	Review email from D. Schatzker and exchange emails with A. West re response to Gigg position

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	24/02/22	\$335.00	1.10	\$368.50	Review email from D. Schatzkar re amended defence; Email M. Spence re same; Telephone call with A. Mann re Star Transportation settlement; Exchange emails with A. Consoli re Roadmaster garnishment; Draft affidavit re M&M disputed claim; Instruct S. Dugar re research of temporal limitations
MES	25/02/22	\$595.00	0.20	\$119.00	Review acceptance of offer from STL and emails re same
AW	25/02/22	\$335.00	4.60	\$1,541.00	Email M. Spence re Gigg temporal issue; Telephone call with A. Consoli re garnishments; Exchange emails with Y. Toor re STL settlement; Draft STL settlement agreement; Exchange emails with B. Nagra re Rangji Brothers; Review letter from Royal Bank of Canada re incorrect notification of garnishment; Email A. Mann re Star Transportation settlement payment; Continue to draft affidavit re M&M
MBM	27/02/22	\$575.00	0.50	\$287.50	Finalizing factum re interpretation of policy motion
AW	27/02/22	\$335.00	3.70	\$1,239.50	Continue to draft M&M affidavit; Revise same; Draft Dynamic Freight affidavit; Email M. Spence re M&M and Dynamic affidavits
JG	28/02/22	\$295.00	0.50	\$147.50	Revise citations for factum of the applicant
SRM	28/02/22	\$425.00	0.30	\$127.50	Review email and file; Prepare and circulate draft PPSA Discharge against JBS Expedite Ltd.; Submit, review and report on same
MBM	28/02/22	\$575.00	2.80	\$1,610.00	Finalizing factum for policy interpretation motion; corresponding with J. Garcia-Bonilla re book of authorities; corresponding with D. O'Leary re same; corresponding with counsel for the Dhillons re answers to undertakings

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	28/02/22	\$825.00	0.20	\$165.00	Emails regarding letter to Court and motion
MES	28/02/22	\$595.00	0.50	\$297.50	Receive voicemail from debtor and address same; Authorize discharge of PPSA registration re JBS Expedite; Discussion with A. West re Gigg process, call agenda
AW	28/02/22	\$335.00	2.20	\$737.00	Prepare for update call with C. Mazur and A. Consoli; Email S. Graff and M. Spence re same; Email R. Thapar re Simcom settlement offer; Email Y. Toor re Parker settlement offer; Email Y. Toor re Sohi settlement offer; Exchange emails with A. Consoli re JSB security registry; Instruct S. Morris re terminating same; Review termination documents; Telephone call with M. Spence re Gigg temporal issue; Email D. Nunes re motion re same; Email S. Schatzkar re same

TOTAL: 246.80 \$93,389.00

Name	Hours	Rate	Value
Simon Dugas (SD)	45.50	\$295.00	\$13,422.50
Max B. Munoz (MBM)	14.40	\$575.00	\$8,280.00
Miranda E. Spence (MES)	31.00	\$595.00	\$18,445.00
Adam West (AW)	138.80	\$335.00	\$46,498.00
Dennis M. O'Leary (DMO)	3.30	\$825.00	\$2,722.50
Linh Nguyen (LN)	8.50	\$265.00	\$2,252.50
Geri T. Lonergan (GTL)	2.00	\$365.00	\$730.00
Patrick L. Williams (PLW)	1.20	\$240.00	\$288.00
Jonathan Yantzi (JY)	0.40	\$375.00	\$150.00
Jenaya E. McLean (JEM)	0.80	\$295.00	\$236.00
Steven L. Graff (SLG)	0.10	\$895.00	\$89.50
Jose Garcia-Bonilla (JG)	0.50	\$295.00	\$147.50
Shannon R. Morris (SRM)	0.30	\$425.00	\$127.50

OUR FEE \$93,389.00
 HST at 13% \$12,140.57

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Court Fees	\$730.00
Due Diligence-Gov Fee	\$104.00
Agents Fees - Non Taxable	\$344.23
Miscellaneous HST Exempt/CSP	\$11.05
Property Search - Bar eXTeranet	
Miscellaneous HST Exempt/CSP	\$11.04
Property Search - Bar eXTeranet	
Miscellaneous HST Exempt - CSP	\$11.04
Property Search - Bar eXTeranet	

Total Agency Costs \$1,211.36

Subject to HST

Deliveries	\$179.18
Agency Fee	\$673.50
Photocopies/Scanning	\$28.75
Bar-eX Transaction Fee	\$91.92
Bankruptcy Search	\$275.00
Due Diligence	\$257.40
Service Provider Fee	\$5.50

Total Disbursements \$1,511.25
HST at 13% \$196.46

AMOUNT NOW DUE

\$108,448.64

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference. 47882050.1

IN ACCOUNT WITH:



Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 746728

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

April 14, 2022

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 31, 2022

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	18/02/22	\$895.00	0.50	\$447.50	Meeting with M. Spence and A. West re approach to balance of receivables
SD	01/03/22	\$295.00	1.80	\$531.00	Receive instructions from A West re research on entitlement to rebate payments and doctrine of laches; update March default judgment status chart for A West; review physical mail from banks sent to Aird & Berlis offices to determine what garnishee statements need to be added to the tracker sheet and filed
JG	01/03/22	\$295.00	0.70	\$206.50	Prepare plaintiff's book of authorities
SLG	01/03/22	\$895.00	0.70	\$626.50	Attend update meeting with BDO and A&B reps re status of administration and next steps
SRM	01/03/22	\$425.00	0.10	\$42.50	Review 3C Discharge Statement and report on same
DMO	01/03/22	\$825.00	0.50	\$412.50	Review draft factum; Discussion with client

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	01/03/22	\$595.00	1.20	\$714.00	Attend telephone call with BDO and A&B teams re collection efforts; Review emails from A. West, A. Consoli re garnishments
AW	01/03/22	\$335.00	2.40	\$804.00	Review correspondence of A. Consoli re out of province garnishments; Review correspondence from R. Thapar re proposed mediation; Review correspondence of K. Lam re Load Force settlement funds; Engage with S. Dugas re same; Meet with C. Mazur, A. Consoli and internal team re update of various matters; Exchange emails with A. Consoli re various matters; Email R. Thapar re proposed mediation; Review emails of G. Jassal re Town Transport; Telephone call with G. Jassal re same
SD	02/03/22	\$295.00	3.80	\$1,121.00	Correspond with Bank of Nova Scotia re transfer of settlement sum for Load Force Logistics; discuss with counsel for Load Force re same; draft letter to bank branch re same for review by A West; update default judgment chart
JG	02/03/22	\$295.00	0.90	\$265.50	Revise citations for plaintiff's factum; Revise book of authorities
MBM	02/03/22	\$575.00	0.20	\$115.00	Corresponding with J. Garcia-Bonilla re book of authorities for interpretation motion; reviewing same
MES	02/03/22	\$595.00	0.20	\$119.00	Review garnishment notice from collection agent and address same; Exchange emails with B. Kolenda re potential Pilot settlement
AW	02/03/22	\$335.00	0.60	\$201.00	Exchange emails with B. Nagra re Rangi Brothers; Review update to A. Consoli; Email A. Consoli re Naseeb Transport; Review correspondence from Scotia Bank re Load Force; Instruct S. Dugas re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	03/03/22	\$295.00	3.40	\$1,003.00	Finalize settlement with Load Force Logistics Inc.; correspond with counsel for Load Force Logistics re same; correspond with Load Force Logistics bank branch re same to send funds to BDO office and to unfreeze Load Force's account at the bank; draft letters to bank re same; correspond with A Consoli re same
MBM	03/03/22	\$575.00	2.30	\$1,322.50	Telephone attendance with D. O'Leary re factum revisions; reviewing transcripts and revising affidavit
MES	03/03/22	\$595.00	0.50	\$297.50	Call with B. Kolenda re Pilot settlement; Review emails from D. Nunes, A. West re preliminary motion re Gigg; Discussion with A. West re M&M affidavit
AW	03/03/22	\$335.00	1.80	\$603.00	Review and revise letter to Scotia Bank re Load Force settlement payment; Review various correspondence re same; Email M. Spence re draft affidavits for M&M and Dynamic disputed claims; Review garnishee statement for APM Logistics; Instruct A. Reynolds and S. Dugas re same; Review and revise settlement tracker; Engage with S. Dugas re Load Force; Exchange emails with S. Patel re Naseem garnishment; Review correspondence from D. Nunes re temporal motion; Email M. Spence re same; Review and revise letter to Scotia Bank re Load Force garnishment termination; Instruct S. Dugas re terminating same; Instruct D. Dugas re satisfaction pieces; Email G. Jassel re Town Transport
JG	04/03/22	\$295.00	0.70	\$206.50	Prepare factum and book of authorities for service on respondents

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	04/03/22	\$575.00	1.30	\$747.50	Corresponding with D. O'Leary, D. Morra, and J. Garcia-Bonilla re finalization of factum and book of authorities; reviewing and finalizing same
MES	04/03/22	\$595.00	1.10	\$654.50	Revise affidavits for M&M and Dynamic disputed claims and exchange emails with A. West re same; Review emails from A. West and A. Consoli re finalizing affidavits
AW	04/03/22	\$335.00	2.50	\$837.50	Exchange emails with D. Nunes re temporal limitation; Draft letter to sheriffs re release of funds; Instruct A. Reynolds re delivery of same; Review and revise affidavits; Email A. Porter re relationship of third parties to M&M; Exchange emails with M. Spence re Can-Ex Logistics; Email A. Consoli affidavits for review; Further revise M&M affidavit;
SD	07/03/22	\$295.00	3.70	\$1,091.50	Draft exhibit pages re affidavit of A Consoli; research equitable set-off, limitation periods, and doctrine of estoppel re Gigg disputed claims; meeting with A West re same
MES	07/03/22	\$595.00	0.40	\$238.00	Discussion with A. West re finalizing affidavits re M&M and Dynamic; Review emails from A. West, A. Consoli, Lencznerns re same
AW	07/03/22	\$335.00	5.80	\$1,943.00	Review emails from A. Consoli re M&M and Dynamic Freight affidavits; Revise same; Telephone call with A. Consoli re same; Telephone call with M. Spence re affidavits and possible mediation; Commission affidavits; Compile exhibits for affidavits; Review and revise compiled affidavits; Submit affidavits to the Claims Officer; Exchange emails with J. Krass re links to Balraj Sahi

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	08/03/22	\$295.00	1.20	\$354.00	Research re doctrine of equitable set off and laches for upcoming dispute with Gigg on the availability of rebates; meeting with A West to discuss disputed claims
AW	08/03/22	\$335.00	1.90	\$636.50	Exchange emails with D. Nunes re affidavit accessibility; Review garnishment documents; Engage with S. Dugas re preparation for Gigg motion; Draft notice of motion re same; Engage with M. Spence re RSG Law customers
MES	09/03/22	\$595.00	0.50	\$297.50	Exchange emails with A. West re RSG Law clients; Exchange emails with B. Kolenda re pilot settlement; Exchange emails with A. West re discussions with claims officer
AW	09/03/22	\$335.00	1.50	\$502.50	Continue to draft notice of motion; Exchange emails with A. Consoli re M&M and Dynamic submissions; Email D. Nunes re affidavits; Email A. Consoli re various matters; Review and approve payment of process server services; Email J. Simpson re case conference availability; Exchange emails with E. Richard re motion materials; Email M. Spence re same
SD	10/03/22	\$295.00	5.20	\$1,534.00	Research re doctrine of laches, estoppel and limitation period re contesting Gigg's claim for equitable set-off re rebate payments
DMO	10/03/22	\$825.00	0.40	\$330.00	Emails regarding motion, factum and filing; Letter from counsel for Dhillons to client
MES	10/03/22	\$595.00	1.00	\$595.00	Calls with B. Kolenda and S. Graff re Pilot settlement; Review draft Pilot settlement agreement; Discussion with A. West re Gigg motion, RSG Law clients' pending motion, M&M/Dynamic disputed claim process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	10/03/22	\$335.00	1.70	\$569.50	Engage with M. Spence re Gigg motion; Exchange emails with A. Consoli; Exchange emails with D. Nunes re materials exchange; Exchange emails with A. Consoli re H&M garnished funds; Instruct A. Reynolds re same; Telephone call with Toronto sheriff's office re same; Exchange emails with A. Consoli re various matters; Review and revise tracker chart; Email S. Dugas re same
SD	11/03/22	\$295.00	4.90	\$1,445.50	Research re doctrine of laches, estoppel and limitation period re contesting Gigg's claim for equitable set-off re rebate payments; email A Consoli re update on default judgment 2 customers; arrange garnishment of Shan Freightway re same
AW	11/03/22	\$335.00	1.20	\$402.00	Review voicemail re sheriff location; Engage with S. Dugas re Shan garnishment; Exchange emails with D. Nunes re M&M and Dynamic affidavits; Review same
SD	12/03/22	\$295.00	2.50	\$737.50	Research re doctrine of laches, estoppel and limitation period re contesting Gigg's claim for equitable set-off re rebate payments
SD	13/03/22	\$295.00	2.80	\$826.00	Research re doctrine of laches, estoppel and limitation period re contesting Gigg's claim for equitable set-off re rebate payments
SD	14/03/22	\$295.00	3.90	\$1,150.50	Draft and finalize memo to A West re contesting equitable set-off claim advanced by Gigg in Claims Officer disputed claim; finalize citations and compile case law for A West's review re same
MBM	14/03/22	\$575.00	0.10	\$57.50	Corresponding with J. Preece and S. Stieber re answers to undertakings

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	14/03/22	\$825.00	0.30	\$247.50	Letter regarding Dhillons; Email from counsel for Dhillons; Emails regarding undertakings
MES	14/03/22	\$595.00	2.00	\$1,190.00	Review and revise Pilot settlement agreement and email to BDO re same; Exchange emails with J. Simpson and discussion with A. West re adjudication of RSG Law default judgments; Call with C. Mazur re Pilot settlement agreement and email to B. Kolenda re same
AW	14/03/22	\$335.00	2.20	\$737.00	Review correspondence; Exchange emails re garnished funds; Exchange emails with M. Spence re Receiver's appointment; Draft affidavit re Gigg temporal limitation
SD	15/03/22	\$295.00	2.00	\$590.00	Update default judgment status tracker; draft satisfaction piece and arrange to terminate garnishment re Load Force and Yesboss customers as a result of settlement
LN	15/03/22	\$265.00	0.10	\$26.50	Saving of garnishee's statements to file; Emails with M. Spence re: same
LN	15/03/22	\$265.00	0.40	\$106.00	Preparation of letter to court and arrange for entering of judgments re: Shan Freightway and RN Traport; Emails with P. Williams and A. West re: same
MES	15/03/22	\$595.00	0.80	\$476.00	Discussion with A. West re materials filed by Ray Thapar; Review and comment on draft materials to be filed re recognition of judgments in Quebec; Exchange emails with B. Kolenda, C. Mazur re settlement with Pilot; Review emails re settlements with STL, Sohi

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	15/03/22	\$335.00	2.40	\$804.00	Call B. McNamara re Eli Logistics; Continue drafting affidavit; Review correspondence re garnishments; Email A. Mann re Star Transport settlement; Exchange emails with P. Williams re Conquer Transport; Email A. Consoli re same; Review emails from Y. Toor re settlements; Call with M. Spence re Quebec enforcement and M&M affidavit; Review and sign satisfaction pieces re Loadforce and Yes-Boss; Email E. Richard re daft motion materials; Review and revise Sohi Truck Lines settlement agreement
PLW	15/03/22	\$240.00	0.50	\$120.00	Submitted Default Judgments for issuance
MES	16/03/22	\$595.00	1.20	\$714.00	Exchange emails with C. Mazur, B. Kolenda re Pilot settlement agreement; Review Receiver's Reports re HST issue and email to A. Porter re same; Review correspondence with Quebec counsel re homologation
AW	16/03/22	\$335.00	2.40	\$804.00	Review email from C. Mazur re Pilot settlement; Emails to Y. Toor re STL and Sohi; Continue to draft affidavit; Revise same; Revise notice of motion; Email M. Spence re same
MBM	17/03/22	\$575.00	0.50	\$287.50	Reviewing answers to undertakings re policy interpretation motion and corresponding with opposing counsel re same
LN	17/03/22	\$265.00	0.10	\$26.50	Saving of garnishee's statements from M. Spence to file
DMO	17/03/22	\$825.00	0.30	\$247.50	Discussion with M. Munoz regarding undertakings and factum

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	17/03/22	\$595.00	0.80	\$476.00	Discussion with A. West re Peace Transportation request to discharge security; Arrange settlement approval motion with court; Review emails from A. Consoli re Pilot settlement, HST issues; Review garnishee statements received from RBC and TD
AW	17/03/22	\$335.00	1.70	\$569.50	Review Claims Officer's decision re JJ Transport; Review correspondence re Peace security agreement; Telephone call with M. Spence re same; Review legacy documents re same;
MES	18/03/22	\$595.00	1.10	\$654.50	Call with Quebec lawyers re enforcement process; Email to J. Simpson re discharge of PPSA registration; Exchange emails with A. Consoli and C. Mazur re pending Pilot motion; Instruct A. West re various enforcement issues
AW	18/03/22	\$335.00	2.10	\$703.50	Review correspondence re Peace; Telephone call with J. Cutler and E. Richard re Quebec enforcement; Email J. Cutler and E. Richard re customer locations; Instruction D. McMillen re affidavit preparation; Review and revise affidavit; Email A. Consoli re JJ Transport decision; Telephone call with A. Consoli re various matters; Exchange emails with S. Graff re JJ Transport
MBM	21/03/22	\$575.00	0.20	\$115.00	Corresponding with opposing counsel re interpretation motion
DMO	21/03/22	\$825.00	0.70	\$577.50	Emails sent and received; Prepare for motion
MES	21/03/22	\$595.00	0.70	\$416.50	Email to B. Kolenda re repayment of borrowing certificates; Review revised affidavit for Quebec enforcement proceeding; Exchange emails with A. West re selecting Quebec judgment; Review emails from A. Consoli re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	21/03/22	\$335.00	1.30	\$435.50	Draft affidavit of A. West re Quebec enforcement; Exchange emails with C. McLeod re Ontime Transport; Revise affidavit of A. Consoli re Quebec enforcement; Commission affidavit of A. Consoli; Telephone call with A. Consoli re various matters; Exchange emails with E. Richard re Quebec enforcement; Instruct J. McLean re corporate search
PLW	21/03/22	\$240.00	0.40	\$96.00	Submitted Factum for filing online
PLW	21/03/22	\$240.00	0.20	\$48.00	Submitted Brief of Authorities for filing
JEM	22/03/22	\$295.00	0.20	\$59.00	Order, review and report on profile, OR/CCAA search and court searches
MBM	22/03/22	\$575.00	0.10	\$57.50	Preparing motion confirmation form for policy interpretation motion
MES	22/03/22	\$595.00	0.60	\$357.00	Review second affidavit for Quebec enforcement proceeding; Telephone call with A. West re enforcing garnishment against judgment debtor; Review email re seeking judgment against Central
AW	22/03/22	\$335.00	1.00	\$335.00	Exchange emails with A. Consoli re various matters; Draft affidavit re appeal period; Review corporate search reports; Review correspondence from A. Mann re Star Transport
AW	22/03/22	\$335.00	0.50	\$167.50	Telephone call with E. Richard re Quebec enforcement; Email A. Consoli re same
MES	23/03/22	\$595.00	0.20	\$119.00	Review emails from A. West, A. Consoli re finalizing Quebec materials
SD	24/03/22	\$295.00	0.40	\$118.00	Review incoming mail and garnishee statements from various customers' bank branches for A West

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	24/03/22	\$895.00	0.20	\$179.00	Telephone call with C. Mazur re Pilot settlement
MES	24/03/22	\$595.00	0.80	\$476.00	Review revised Pilot settlement offer and exchange emails with B. Kolenda, C. Mazur re same; Discussion with A. West re Star transportation agreement
AW	24/03/22	\$335.00	3.20	\$1,072.00	Exchange emails with E. Richard re Quebec enforcement; Exchange emails with A. Consoli re various matters; Email Y. Toor re Sohi settlement; Exchange emails with C. McLeod re Ontime Transport Inc.; Exchange emails with K. Holder re Jagjot; Telephone call with M. Spence re various accounts; Telephone call with A. Consoli re various accounts
DMO	25/03/22	\$825.00	0.20	\$165.00	Emails sent and received
MES	25/03/22	\$595.00	1.90	\$1,130.50	Telephone call with B. Kolenda and exchange emails with C. Mazur re Pilot settlement discussions; Discussion with A. West re Star settlement, various negotiations; Calls and exchanges of emails with A. West, A. Porter re disclosure of sealed materials by Dynamic/M&M
AW	25/03/22	\$335.00	2.10	\$703.50	Exchange emails with A. Consoli re various matters; Call with C. McLeod re Ontime Transport; Telephone call with M. Spence re various matters; Email A. Porter re Thapar affidavits
MES	28/03/22	\$595.00	1.70	\$1,011.50	Review JJ Transportation Decision; Review materials filed by Dynamic and M&M and discuss with A. West; Conference call with B. Kolenda, Pilot counsel re settlement agreement; Review email from D. Schatzker and discussion with A. West re Gigg preliminary motion;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Revise proposed email to A. Porter re Dynamic/M&M breach of sealing order; Exchange emails with A. Porter and A. Consoli re HST rebates
AW	28/03/22	\$335.00	2.70	\$904.50	Review correspondence from Y. Toor re Sohi Truck; Exchange emails with K. Holder re Ingrid; Telephone call with Ingrid re same; Telephone call with M. Spence re Thapar client disclosure; Review correspondence from D. Schatzker re Gigg; Telephone call with B. Nagra re Rangji; Email A. Porter re Thapar clients; Email A. Consoli
SD	29/03/22	\$295.00	0.10	\$29.50	Discuss file and next steps with A West
MES	29/03/22	\$595.00	0.30	\$178.50	Discussion with A. West re finalizing settlement with Toor Law clients, reaching out to LawPro counsel; Review emails from Quebec counsel
AW	29/03/22	\$335.00	1.10	\$368.50	Exchange emails with A. Consoli re various accounts; Engage with M. Spence re various matters; Telephone call with O. Fatigati re statement of claim; Review updated motion materials re Quebec enforcement; Exchange emails with E. Richard re same
ASB	30/03/22	\$365.00	0.30	\$109.50	OTHER - Video conference with A. West re: affirming the affidavit and commissioning the affidavit
SD	30/03/22	\$295.00	0.20	\$59.00	Call with A West to discuss collection agent's accounts and default judgment tracker
MES	30/03/22	\$595.00	0.40	\$238.00	Telephone call with A. Consoli re HST refund question and review emails from A. Consoli and A. Porter re same; Review BDO update to CIBC

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	30/03/22	\$335.00	3.60	\$1,206.00	Exchange emails with A. Consoli re various matters; Email Y. Toor re settlements; Finalise affidavit of A. West; Telephone call with A. Consoli re Roadmaster; Revise affidavit of A. Consoli re Quebec enforcement; Commission same; Email C. MacLeod re Ontime Transport; Exchange emails with O. Fatigati re Najinder; Email B. Nagra re RoadMaster and Rangji Brother; Exchange emails with B. McNamara re Eli and Tyson Logistics
MES	31/03/22	\$595.00	0.20	\$119.00	Review response to garnishment issued by collections agent
AW	31/03/22	\$335.00	0.60	\$201.00	Review correspondence of O. Fatigati re Najinder Transport; Call with A. Consoli re RJ Transport; Exchange emails with E. Richard re motion materials
TOTAL:			112.90	\$43,821.00	

Name	Hours	Rate	Value
Steven L. Graff (SLG)	1.40	\$895.00	\$1,253.00
Simon Dugas (SD)	35.90	\$295.00	\$10,590.50
Jose Garcia-Bonilla (JG)	2.30	\$295.00	\$678.50
Shannon R. Morris (SRM)	0.10	\$425.00	\$42.50
Dennis M. O'Leary (DMO)	2.40	\$825.00	\$1,980.00
Miranda E. Spence (MES)	17.60	\$595.00	\$10,472.00
Adam West (AW)	46.30	\$335.00	\$15,510.50
Max B. Muñoz (MBM)	4.70	\$575.00	\$2,702.50
Linh Nguyen (LN)	0.60	\$265.00	\$159.00
Patrick L. Williams (PLW)	1.10	\$240.00	\$264.00
Jenaya E. McLean (JEM)	0.20	\$295.00	\$59.00
Anisha S. Bhardwaj (ASB)	0.30	\$365.00	\$109.50

OUR FEE \$43,821.00
 HST at 13% \$5,696.73

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Court Fees	\$438.00
Agents Fees - Non Taxable	\$4.24
Due Diligence-Gov Fee	\$8.00

Total Agency Costs	\$450.24
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Subject to HST

Imaging/Scanning	\$95.50
Deliveries/Parss	\$195.13
Service of Documents	\$556.50
Bankruptcy Search	\$128.65
Due Diligence	\$19.80

Total Disbursements	\$995.58
HST at 13%	\$129.43

AMOUNT NOW DUE

\$51,092.98

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 750825

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

May 26, 2022

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 29, 2022

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	01/04/22	\$335.00	0.10	\$33.50	Exchange emails with A. Consoli
MBM	04/04/22	\$575.00	0.50	\$287.50	Reviewing responding factum re policy interpretation motion
MES	04/04/22	\$595.00	0.40	\$238.00	Receive and address payment from Sheriff; Review email from Pilot's counsel re settlement agreement; Review emails from A. West re finalizing settlements
AW	04/04/22	\$335.00	0.60	\$201.00	Exchange emails re Star Transport; Telephone with A. Consoli re various accounts; Exchange emails with B. McNamara re Eli Logistics
MBM	05/04/22	\$575.00	0.10	\$57.50	Corresponding with counsel for Atradius re motion
DMO	05/04/22	\$825.00	0.40	\$330.00	Prepare for motion; Emails
MES	05/04/22	\$595.00	0.20	\$119.00	Review emails re Angelo negotiating with R. Singh
AW	05/04/22	\$335.00	0.80	\$268.00	Exchange emails with A. Consoli re various accounts.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SD	06/04/22	\$295.00	2.20	\$649.00	Look into cheque received from JD Trans Inc. and reverse engineer which bank branch the cheque originated from; call with A West re same; draft email to A Consoli re same
DMO	06/04/22	\$825.00	0.50	\$412.50	Prepare for motion
MES	06/04/22	\$595.00	0.60	\$357.00	Discussion with A. West re cross-examinations on Ray Thapar claims; Negotiations with Eli Logistics; Release of funds deposited by R. Singh clients
AW	06/04/22	\$335.00	2.10	\$703.50	Exchange emails with A. Consoli re various accounts; Email R. Thapar re Simcom; Engage with S. Dugas re JD Transport; Prepare for call with B. McNamara re Eli Logistics; Call with B. McNamara re same; Engage with M. Spence re Eli, Himalya and cross-examination of affiants in disputed claims
AW	07/04/22	\$335.00	0.40	\$134.00	Telephone call with A. Consoli
DMO	08/04/22	\$825.00	1.50	\$1,237.50	Prepare for motion including review of motion records and filings
AW	08/04/22	\$335.00	0.70	\$234.50	Review correspondence re bank garnishments; Email S. Mandalagiri re Himalya ; Exchange emails with B. McNamara re Eli Logistics
MBM	11/04/22	\$575.00	3.10	\$1,782.50	Corresponding with D. O'Leary re policy interpretation motion; preparing for motion; telephone attendances with D. O'Leary re same; preparing costs outline
LN	11/04/22	\$265.00	1.30	\$344.50	Re: Atradius - Review of dockets and accounts and preparation of Costs Outline
DMO	11/04/22	\$825.00	6.50	\$5,362.50	Review all motion materials; Preparing argument and response; Review case law and transcripts; Prepare for motion; Discuss with M. Munoz

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	11/04/22	\$595.00	0.20	\$119.00	Review correspondence re Ray Thaper disclosure of sealed materials
AW	11/04/22	\$335.00	1.60	\$536.00	Exchange emails with E. Richard re Quebec enforcement; Telephone call with A. Consoli re same; Review correspondence from A. Porter re sealing order violation; Exchange emails with O. Fatigati re Najinder Transportation
SLG	12/04/22	\$895.00	4.00	\$3,580.00	Attend hearing on interpretation of Atradius policy
MBM	12/04/22	\$575.00	5.70	\$3,277.50	Preparing for and attending policy interpretation motion; Discussing same with D. O'Leary; Corresponding with Lenczner Slaght re interpretation motion
LN	12/04/22	\$265.00	1.00	\$265.00	Re: Atradius - Further preparation of Costs Outline; Emails with M. Munoz re: same
DMO	12/04/22	\$825.00	6.50	\$5,362.50	Prepare for and partake in motion before Conway J.; Discussion with SG and M. Munoz
AW	12/04/22	\$335.00	0.40	\$134.00	Email M. Spence re breach of sealing order; Review correspondence re same; Email R. Thapar re Receiver's actions re same
SLG	13/04/22	\$895.00	0.30	\$268.50	Emails with D. O'Leary re DCL; and CDL
LN	13/04/22	\$265.00	0.50	\$132.50	Re: Atradius - Revise Costs Outline; Emails with M. Munoz re: same
DMO	13/04/22	\$825.00	0.30	\$247.50	Emails with counsel for Atradius; Reviewing bill of costs
AW	13/04/22	\$335.00	0.50	\$167.50	Exchange emails with A. Consoli
SLG	14/04/22	\$895.00	0.20	\$179.00	Review letter to C. Mazur on fees on Atradius dispute

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
DMO	14/04/22	\$825.00	4.00	\$3,300.00	Working on mediation memo; Revisions; Emails to client; Finalizing memo; Letter
AW	14/04/22	\$335.00	0.30	\$100.50	Review correspondence re garnishments; Exchange emails with E. Richard re Quebec enforcement motion hearing; Email A. Consoli re Claims Officer's decisions
MES	18/04/22	\$595.00	0.30	\$178.50	Review revised Pilot agreement and email to B. Kolenda re referenced agreements
MES	19/04/22	\$595.00	0.60	\$357.00	Call with B. Kolenda re Pilot settlement; Email to BDO re Pilot settlement approval; Exchange emails with B. Kolenda, Pilot counsel
AW	19/04/22	\$335.00	1.40	\$469.00	Email S. Mandalegiri re Himalya; Email K. Holder re Jagjot; Email C. McLeod re Ontime Transport; Email B. Nagra re Roadmaster; Email B. McNamara re Tyson Logistics; R. Thapar re Simcom; Engage with M. Spence re seeking costs; Email O. Fatigati re Najinder Transport; Review and analyse response from Himalya; Email A. Consoli re same
SLG	20/04/22	\$895.00	0.10	\$89.50	Review email re: acceptance of offer re: cost
DMO	20/04/22	\$825.00	0.40	\$330.00	Emails to and from BDO; Reporting letter; Letter to counsel for instructions regarding costs
MES	20/04/22	\$595.00	0.80	\$476.00	Calls with Pilot counsel and B. Kolenda re Pilot motion; Review further revised Pilot settlement agreement; Exchange emails with A. Consoli re pending motion and related issues
AW	20/04/22	\$335.00	0.30	\$100.50	Review correspondence from A. Consoli re motion materials; Review bank garnishments
SLG	21/04/22	\$895.00	0.30	\$268.50	Emails with D. O'Leary re: costs

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	21/04/22	\$595.00	0.50	\$297.50	Review email from B. Kolenda re revised Pilot settlement agreement; Exchange emails with C. Mazur, A. Consoli re pending motion to approve Pilot settlement
AW	21/04/22	\$335.00	0.50	\$167.50	Review correspondence from D. Nunes re redacted affidavits; Review correspondence from M. Spence re motion materials; Exchange emails with G. Jassel re Town Transport; Exchange emails with A. Consoli re Himalya
MES	22/04/22	\$595.00	0.50	\$297.50	Telephone call with A. Consoli re motion for approval of Pilot settlement
AW	22/04/22	\$335.00	0.20	\$67.00	Exchange emails with B. Narga re various customers
SD	25/04/22	\$295.00	1.00	\$295.00	Call with A West re preparing Twelfth Report of the Receiver; draft Twelfth Report re same
SLG	25/04/22	\$895.00	1.20	\$1,074.00	Review decision of Conway, J.; review emails with D. O'Leary
DMO	25/04/22	\$825.00	0.50	\$412.50	Receive Decision of Court; Emails regarding same
MES	25/04/22	\$595.00	1.00	\$595.00	Telephone calls with A. West re issues relating to redaction of sealed materials, materials for upcoming motion; Telephone call with B. Kolenda re Pilot motion
AW	25/04/22	\$335.00	2.40	\$804.00	Calls with M. Spence re Thapar clients; Call with A. Consoli re Himalya; Review redacted affidavits; Exchange emails with B. Nagra re BL Group; Email J. Valvano re garnishment cheques
SD	26/04/22	\$295.00	1.80	\$531.00	Assist A West with drafting Twelfth Report of the Receiver

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SLG	26/04/22	\$895.00	1.50	\$1,342.50	Telephone call with A Consoli and C. Mazur and M. Spence and A. West re outcome of motion (update) on collections and Pilot settlement
DMO	26/04/22	\$825.00	0.30	\$247.50	Drafting letter to client
MES	26/04/22	\$595.00	1.30	\$773.50	Conference call with A&B and BDO teams re May 10 motion; Review emails with Claims Officer, R. Thapar re redacted documents; Telephone calls with A. West re response to R. Thapar; Review Atradius decision and reporting letter
AW	26/04/22	\$335.00	2.20	\$737.00	Meet with Receiver team re motion preparation; Exchange emails with D. Nunes re reply affidavits; Review further correspondence re same; Engage with M. Spence re same
SD	27/04/22	\$295.00	4.20	\$1,239.00	Assist A West with drafting Twelfth Report of the Receiver; update default judgment status tracker for month of March and April
MES	27/04/22	\$595.00	1.20	\$714.00	Review emails with Claims Officer, R. Thapar, A. West re process; Telephone call with B. Kolenda re motion date; Draft letter to J. Simpson re release of escrowed funds
AW	27/04/22	\$335.00	0.60	\$201.00	Exchange emails with D. Nunes re reply affidavits; Review correspondence from A. Consoli re various matters
SD	28/04/22	\$295.00	0.30	\$88.50	Draft Twelfth Report of the Receiver and run blackline re same for A West
MBM	28/04/22	\$575.00	0.10	\$57.50	Reviewing correspondence from counsel to court

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	28/04/22	\$595.00	0.80	\$476.00	Finalize letter to J. Simpson; Telephone call with A. West re motion materials to be drafted; Review emails from B. Kolenda and K. Seabrook re finalizing Pilot agreement
AW	28/04/22	\$335.00	3.10	\$1,038.50	Review correspondence re RSG Law customers; Engage with M. Spence re motion materials; Draft motion materials; Call with A. Consoli re various matters
SD	29/04/22	\$295.00	1.50	\$442.50	Update Eagle default judgment status tracker sheet; provide April 2022 customer update sheet to A West for review
SLG	29/04/22	\$895.00	0.20	\$179.00	Review final Pilot settlement doc
MES	29/04/22	\$595.00	0.30	\$178.50	Exchange emails with A. Consoli re Pilot agreement, with A. West re 12th Report
AW	29/04/22	\$335.00	4.40	\$1,474.00	Continue to draft Twelfth Report
TOTAL:			<u>83.30</u>	<u>\$46,420.50</u>	

Name	Hours	Rate	Value
Adam West (AW)	22.60	\$335.00	\$7,571.00
Max B. Muñoz (MBM)	9.50	\$575.00	\$5,462.50
Miranda E. Spence (MES)	8.70	\$595.00	\$5,176.50
Dennis M. O'Leary (DMO)	20.90	\$825.00	\$17,242.50
Simon Dugas (SD)	11.00	\$295.00	\$3,245.00
Linh Nguyen (LN)	2.80	\$265.00	\$742.00
Steven L. Graff (SLG)	7.80	\$895.00	\$6,981.00

OUR FEE \$46,420.50
 HST at 13% \$6,034.67

DISBURSEMENTS

Subject to HST

Deliveries	\$153.46
Binding and Tabs	\$78.75
Photocopies/Scanning	\$769.00
Total Disbursements	\$1,001.21
HST at 13%	\$130.16

AMOUNT NOW DUE

\$53,586.54

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1

Attention: Mr. Christopher Mazur

Invoice No.: 754075

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 13137/153192
Client No.: 13137
Matter No.: 153192

June 16, 2022

Re: Project Eagle - Dhillon

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 31, 2022

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	02/05/22	\$595.00	3.40	\$2,023.00	Revise 12th report and discuss with A. West; Exchange emails with A. Consoli, C. Mazur, A. West re pending motion; Exchange emails re executed Pilot agreement
AW	02/05/22	\$335.00	2.10	\$703.50	Exchange emails with O. Fatigati re Najinder; Telephone call with M. Spence re motion materials; Draft notice of motion; Review draft 12 Report; Review Quebec judgment
MES	03/05/22	\$595.00	1.70	\$1,011.50	Telephone call with BDO re revisions to 12th report; Revise 12th report and recirculate; Review draft orders to be included in motion record; Exchange emails with C. Mazur and A. Consoli re same
AW	03/05/22	\$335.00	2.40	\$804.00	Meet with Receiver team re motion preparation; Compile motion materials; Telephone call with K. Holder re Jagjot letter of credit; Email K. Holder re same; Telephone call with G. Jassel re Town Transport; Review Twelfth Report;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Telephone call with A. Consoli re Town Transport; Engage with M. Spence re settlement approval order
MBM	04/05/22	\$575.00	0.10	\$57.50	Reviewing correspondence from client re potential appeal
DMO	04/05/22	\$825.00	0.30	\$247.50	Prepare for call; Emails to Receiver
MES	04/05/22	\$595.00	3.50	\$2,082.50	Circulate executed Pilot agreement and discussion with B. Kay; Finalize motion record for May 10 motion, including revising 12th report, revising draft orders, revising notice of motion; Exchange emails with A. Consoli and C. Mazur re same; Telephone call with C. Yung re same
AW	04/05/22	\$335.00	0.50	\$167.50	Review correspondence from opposing counsel; Call with A. Consoli re BL Group
SD	05/05/22	\$295.00	0.30	\$88.50	Draft settlement agreement for Najinder Transport Inc.
SLG	05/05/22	\$895.00	0.60	\$537.00	Discussion with M. Munoz and D. O'Leary re interlocutory v. final decision
SLG	05/05/22	\$895.00	0.50	\$447.50	Telephone call with M. Spence on settlement
DMO	05/05/22	\$825.00	1.30	\$1,072.50	Emails and telephone call regarding grounds for appeal; Call with CIBC; Review Rules regarding final interlocutory order
MES	05/05/22	\$595.00	0.70	\$416.50	Review emails re service of 12th report; Discussion with S. Graff re form of Pilot settlement approval; Discussion with S. Graff, D. O'Leary, M. Munoz re potential appeal of Atradius decision
AW	05/05/22	\$335.00	1.20	\$402.00	Engage with M. Spence re Jaggot letter of credit and Gigg disputed claim; Exchange emails with K. Holder re same; Exchange emails with A. Consoli re various legacy accounts;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Email O. Fatigati re Najinder; Email B. Nagra re BL Group; Email A. Consoli re Quebec enforcement; Email C. McLeod re On-time Transport
SD	06/05/22	\$295.00	1.20	\$354.00	Research procedure re appealing the decision of Conway J. to the Ontario Court of Appeal in the Atradius matter; draft email memorandum to M Munoz and D O'Leary re same
SLG	06/05/22	\$895.00	0.90	\$805.50	Meeting with D. O'Leary as prep for call with Bank; telephone call with B. Kay and BDO; reschedule and emails with M. Jilesen
DMO	06/05/22	\$825.00	1.20	\$990.00	Telephone call with S. Graff; Prepare for call with CIBC; Partake in call; Emails regarding subsequent call
MES	06/05/22	\$595.00	0.80	\$476.00	Review emails from the court re hearing and address Caselines updates; Telephone call with A. West re May 10 motion; Review emails with J. Simpson re proposed adjudication process; Telephone call with counsel for Central Trucking and exchange emails with BDO re same
AW	06/05/22	\$335.00	1.20	\$402.00	Exchange emails with J. Simpson; Engage with M. Spence re claims process; Call with S. Mandalagiri re Himalya
PLW	06/05/22	\$240.00	0.40	\$96.00	Submitted Motion Record for filing online
SD	09/05/22	\$295.00	0.50	\$147.50	Research process for garnishing debtor in Quebec after default judgment was homologated; call with A West to discuss same
SLG	09/05/22	\$895.00	0.20	\$179.00	Review emails re claim v. Trucking Co
SLG	09/05/22	\$895.00	0.10	\$89.50	Review writs

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	09/05/22	\$595.00	0.70	\$416.50	Telephone call and exchange of emails with S. Jones re delivery of Central Trucking payment, and exchange emails with A. Consoli re same; Exchange emails with all counsel re attendance at court
AW	09/05/22	\$335.00	0.80	\$268.00	Review correspondence; Exchange emails with A. Huff re Tyson Logistics; Telephone call with S. Dugas re Quebec garnishment
SLG	10/05/22	\$895.00	0.30	\$268.50	Email re Pilot Settlement
MES	10/05/22	\$595.00	2.90	\$1,725.50	Exchanges of emails and telephone calls with counsel for Central Trucking, A. Consoli re settlement of order sought against Central Trucking; Prepare for motion re approval of Pilot settlement; Attend court for motion re approval of Pilot settlement; Attend meeting with J. Simpson, RSG Law, A. West re process for addressing motions to set aside default judgments; Debrief with A. West and discuss next steps; Review and circulate orders and endorsement
AW	10/05/22	\$335.00	4.30	\$1,440.50	Telephone calls with the court re motion timing; Review correspondence re Central Trucking; Attend Pilot settlement motion; Telephone call with A. Consoli re Himalya; Telephone call with A. Huff re Eli and Tyson Logistics; Draft settlement offer re Himalya
LN	11/05/22	\$265.00	0.10	\$26.50	Receipt of garnishees' statements re: Noble Freight System Inc., Ramo Canada Inc., and Bahilo Inc.; Saving of same into file
MES	11/05/22	\$595.00	0.60	\$357.00	Discussions and exchanges of emails with A. West re disputed claims judgments, process for adjudicating Torkin Manes client judgments

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	11/05/22	\$335.00	3.60	\$1,206.00	Email C. Mazur and A. Consoli re results of meeting with J. Simpson; Review and revise Himalya settlement offer; Email S. Manadagiri re same; Exchange emails with P. Williams re registering judgments; Draft adjudication framework; Engage with M. Spence re same; Review correspondence from A. Consoli re framework for RSG customers adjudication; Exchange emails with B. Nagra re BL Group; Exchange emails with A. Consoli re same
PLW	11/05/22	\$240.00	0.40	\$96.00	Submitted two Orders of May 10, 2022 for entry online
PLW	11/05/22	\$240.00	0.40	\$96.00	Submitted two Judgments for issuance online
MES	12/05/22	\$595.00	0.50	\$297.50	Exchange emails with A. Consoli, L. Williams re payment to Pilot; Exchange messages with A. West re claims process with Torkin Manes clients;
AW	12/05/22	\$335.00	0.80	\$268.00	Exchange emails with A. Consoli re Quebec enforcement; Exchange emails with Sheriff's office re release of funds; Email RSG Law re updated customer list; Email Quebec counsel re further recognition motions; Review correspondence from RSG Law re newly retained customers
SLG	13/05/22	\$895.00	1.00	\$895.00	Review decision of Conway, J.; attend meeting with CIBC reps, BDO, A&B and CIBC counsel to discuss next steps, approach and appeal
DMO	13/05/22	\$825.00	1.50	\$1,237.50	Prepare for call with CIBC and BDO; Partake in same; Working on Notice of Appeal
MES	13/05/22	\$595.00	1.10	\$654.50	Exchange emails with A. Consoli, L. Williams re payment to Pilot; Review and revise draft summary re adjudication of RSG law customer claims;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Discussion with judgment debtor re 2385720 Ontario Inc. and instruct A. West re same; Address issuing disputed claim judgments
AW	13/05/22	\$335.00	2.60	\$871.00	Analyse RSG Law customer summary; Email O. Fatagati re Najinder settlement agreement; Draft email to A. Consoli re RSG Law customers' settlement offers; Telephone call with M. Spence re 2385720 Ontario Inc.; Telephone call with S. Gupta re same; Review and revise draft adjudication framework; Email C. Mazur and A. Consoli re same; Email A. Consoli re Simcom enforcement; Review reply affidavits
SD	15/05/22	\$295.00	0.90	\$265.50	Research process for garnishing Quebec bank accounts after an Ontarian judgment has been homologated
SD	16/05/22	\$295.00	2.50	\$737.50	Research process for garnishing Quebec bank accounts after an Ontarian judgment has been homologated; email same to A West
GTL	16/05/22	\$365.00	0.50	\$182.50	Review documents prepared by Aird & Berlis to Atradius list of submitted cases and email to A. Consoli with status;
LN	16/05/22	\$265.00	0.10	\$26.50	Receipt of garnishee's statement re: 2079052 Ontario Ltd. o/a Freight Delivery Systems; Saving of same into file
DMO	16/05/22	\$825.00	0.20	\$165.00	Emails with G. Lonergan
DMO	16/05/22	\$825.00	0.20	\$165.00	Email to G. Lonergan
MES	16/05/22	\$595.00	0.40	\$238.00	Exchange emails with A. Consoli, L. Williams re receipt of Pilot funds; Review response from TD bank re garnishment; Review email from A. Consoli re RSG Law customers

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	16/05/22	\$335.00	0.70	\$234.50	Review correspondence; Email M. Spence re Thapar affidavits; Review email from A. Consoli re RSG Law settlement offers; Engage with S. Dugas re Quebec garnishments
PLW	16/05/22	\$240.00	0.50	\$120.00	Submitted judgments of May 11, 2022 and May 13, 2022 for entry
DMO	17/05/22	\$825.00	1.6	\$1,320.00	Email to and from client; Review policy; Response to BDO
AW	17/05/22	\$335.00	0.40	\$134.00	Review regulations re Quebec garnishment; Email K. Holder re Jagjot Express
DMO	18/05/22	\$825.00	1.50	\$1,237.50	Working on Notice of Appeal; Revisions and emails re notice of appeal
DMO	18/05/22	\$825.00	1.50	\$1,237.50	Worked on Notice of Appeal and revisions; Emails
MES	18/05/22	\$595.00	0.50	\$297.50	Discussion with A. West re various outstanding issues
AW	18/05/22	\$335.00	0.40	\$134.00	Engage with M. Spence re various matters; Exchange emails with J. Cutler re Quebec enforcement
SLG	19/05/22	\$895.00	0.50	\$447.50	Conference call with B. Chung and D. O'Leary re policy and approach to Atradius
MBM	19/05/22	\$575.00	0.60	\$345.00	Reviewing and revising Notice of Appeal
DMO	19/05/22	\$825.00	0.80	\$660.00	Call to BDO; Internal and external emails re claim; Notice of Appeal
MES	19/05/22	\$595.00	0.20	\$119.00	Review emails re adjudication of RSG Law claims
AW	19/05/22	\$335.00	1.30	\$435.50	Exchange emails with J. Simpson re adjudication framework and settlement; Email C. Mazur and A. Consoli re same; Email A. Consoli re reply affidavits of R. Thapar customers

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MBM	20/05/22	\$575.00	0.80	\$460.00	Reviewing correspondence re notice of appeal and responding to same; reviewing materials and practice guidelines/case law re same;
MES	20/05/22	\$595.00	0.50	\$297.50	Review and revise Notice of Appeal re Atradius motion
AW	20/05/22	\$335.00	0.20	\$67.00	Review correspondence re Transway Transportation
GTL	22/05/22	\$365.00	1.00	\$365.00	Atradius: Request from D. O'Leary to obtain credit decision documents subsequent to March 2019 document; search documents received from client and detailed explanation to D. O'Leary;
MBM	23/05/22	\$575.00	0.40	\$230.00	Reviewing correspondence from G. Lonergan re credit decisions listing
SLG	24/05/22	\$895.00	0.20	\$179.00	Consider Notice of Appeal
DMO	24/05/22	\$825.00	0.70	\$577.50	Email re servicing Notice of Appeal; Email with serving re next steps; Review and edit draft update to bank and buyers
MES	24/05/22	\$595.00	0.20	\$119.00	Review emails re Atradius reporting
AW	24/05/22	\$335.00	0.50	\$167.50	Call with Quebec counsel re next steps; Exchange emails with A. Consoli re reply affidavits
SLG	25/05/22	\$895.00	0.10	\$89.50	Review A. Consoli email
GTL	25/05/22	\$365.00	0.80	\$292.00	Atradius: Further request by D. O'Leary re Atradius collections, review January 2021 excel spreadsheet from Atradius website and email to D. O'Leary;
MES	25/05/22	\$595.00	1.20	\$714.00	Discussion with A. West re various enforcement issues; Call with A. Consoli, A. West re proposed adjudication framework for RSG Law customers; Exchange emails re proposed communication to Bank re Atradius

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
AW	25/05/22	\$335.00	1.40	\$469.00	Exchange emails with A. Consoli re adjudication framework
MES	26/05/22	\$595.00	1.20	\$714.00	Telephone calls with A. Consoli and S. Graff re draft email to CIBC re Atradius claims and appeal; Revise draft email
AW	26/05/22	\$335.00	0.20	\$67.00	Exchange emails with A. Consoli re 2223587 Ontario Inc.
SLG	27/05/22	\$895.00	1.30	\$1,163.50	Review emails to bank and telephone call with D. O'Leary and M. Spence
DMO	27/05/22	\$825.00	0.70	\$577.50	Call with SG & MS; Review events
MES	27/05/22	\$595.00	1.70	\$1,011.50	Discussion with S. Graff and D. O'Leary re strategy opposite Atradius; Revise draft communication to bank re Atradius issues; Review further revisions by S. Graff
AW	27/05/22	\$335.00	0.90	\$301.50	Draft letter to bank terminating garnishment of 2223587 Ontario Ltd.; Instruct L. Nguyen to terminate same; Review correspondence from counsel re Town Transport; Email A. Consoli re same; Email S. Mandalagiri re Himalya; Email the Claims Officer re sur-reply; Email A. Consoli re cross-examination dates
SD	30/05/22	\$295.00	1.10	\$324.50	Review file for garnishments and cheques, add same to Eagle default judgment status tracker
SLG	30/05/22	\$895.00	0.30	\$268.50	Review form of email for Atradius matter
MBM	30/05/22	\$575.00	0.10	\$57.50	Telephone attendance with D. O'Leary re next steps
LN	30/05/22	\$265.00	0.70	\$185.50	Preparation of termination of garnishment and arrange for service of same; Emails with A. West re: same
DMO	30/05/22	\$825.00	0.20	\$165.00	Discussion with MM re perfecting Appeal and next steps

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
MES	30/05/22	\$595.00	0.30	\$178.50	Review final email to CIBC re Atradius; Review emails re cross-examinations in Ray Thapar claim
AW	30/05/22	\$335.00	0.20	\$67.00	Review correspondence; Exchange emails with A. Consoli re cross-examination dates; Email R. Thapar re same
MES	31/05/22	\$595.00	0.20	\$119.00	Instruct A. West re adjudication framework for RSG Law clients and review emails from A. Consoli re same
AW	31/05/22	\$335.00	0.40	\$134.00	Review correspondence re garnishments; Exchange emails with A. Consoli re adjudication framework
TOTAL:			<u>79.50</u>	<u>\$41,588.00</u>	

Name	Hours	Rate	Value
Miranda E. Spence (MES)	22.30	\$595.00	\$13,268.50
Adam West (AW)	26.10	\$335.00	\$8,743.50
Max B. Muñoz (MBM)	2.00	\$575.00	\$1,150.00
Dennis M. O'Leary (DMO)	11.70	\$825.00	\$9,652.50
Simon Dugas (SD)	6.50	\$295.00	\$1,917.50
Steven L. Graff (SLG)	6.00	\$895.00	\$5,370.00
Patrick L. Williams (PLW)	1.70	\$240.00	\$408.00
Linh Nguyen (LN)	0.90	\$265.00	\$238.50
Geri T. Lonergan (GTL)	2.30	\$365.00	\$839.50

OUR FEE \$41,588.00
 HST at 13% \$5,406.44

DISBURSEMENTS

Subject to HST

Deliveries	\$129.06	
Photocopies/Scanning	\$1.50	
Total Disbursements		\$130.56
HST at 13%		\$16.97

AMOUNT NOW DUE

\$47,141.97

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

July 29, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1302932

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/06/22	335.00	2.20	737.00	Email J. Simpson re adjudication framework; Provide instruction re status update; Engage with M. Spence re Himalya enforcement;
CH	01/06/22	295.00	0.60	177.00	Receipt and review of materials as introduction to my involvement on this file
CH	01/06/22	295.00	0.90	265.50	Meeting with A. West and S. Dugas as introduction to my involvement on this file; Learn how to update judgement and settlement tracker and how to complete settlement agreements
MES	01/06/22	595.00	0.20	119.00	Telephone call with A. West re strategy opposite Himalya
PLW	01/06/22	240.00	0.40	96.00	Submitted Notice of Appeal for filing at Court of Appeal
SD	01/06/22	295.00	0.60	177.00	Meeting re transfer of roles to student with A West and C Horsten
AW	02/06/22	335.00	0.20	67.00	Exchange emails with J. Cutler re Quebec enforcement
AW	03/06/22	335.00	1.00	335.00	Review correspondence from A. Consoli re Town Transport; Telephone call with A. Consoli re various matters; Review correspondence from Y. Toor re G&T; Email A. Consoli re same
CH	05/06/22	295.00	0.20	59.00	Update Default Judgment Status Chart with information re settlement discussions

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	06/06/22	335.00	0.30	100.50	Review correspondence from the Ministry of the Attorney General re garnishment of Jagjot; Exchange emails with G. Jassal re Town Transport; Review correspondence from J. Cutler re Quebec enforcement
AW	07/06/22	335.00	1.70	569.50	Engage with M. Spence re Town Transport and RSG Law settlement offers; Exchange emails with A. Consoli re termination of garnishment of 2223587 Ontario Inc.; Email A. Consoli re Town Transport; Review email from J. Simpson re adjudication framework; Engage with M. Spence re same; Draft RSG settle offer template
MES	07/06/22	595.00	0.30	178.50	Discussions with A. West re enforcement issues and proposed response to J. Simpson
AW	08/06/22	335.00	0.10	33.50	Review correspondence re garnishment cheques
SLG	08/06/22	895.00	0.10	89.50	Email s re Atradius approach
AW	09/06/22	335.00	0.70	234.50	Exchange emails with A. Consoli re various issues; Email Y. Toor re G&T International
AW	10/06/22	335.00	0.60	201.00	Exchange emails with A. Consoli re scheduling cross-examinations; Call with A. Consoli re various matter
CH	10/06/22	295.00	0.10	29.50	Update Default Judgment Status Chart with latest information from BDO re settlements
AW	13/06/22	335.00	1.10	368.50	Review correspondence re garnishments; Email K. Holder re Jagjot; Review email from D. Nunes re various scheduling matters; Exchange emails with A. Consoli re BL Group; Call with A. Consoli re various matters; Email B. Nagra re BL Group
DMO	13/06/22	825.00	0.30	247.50	Prepare for call with S. Graff
AW	14/06/22	335.00	2.20	737.00	Draft RSG Law settlement template; Email M. Spence re same; Exchange emails with G. Jassal re Town Transport; Exchange emails with B. McNamara re ELi Logistics; Email J. Simpson re adjudication process
CH	14/06/22	295.00	0.30	88.50	Update Default Judgment Status Chart
DMO	14/06/22	825.00	0.30	247.50	Telephone call and emails with S. Graff
SLG	14/06/22	895.00	0.50	447.50	Attend call with D. O'Leary re approach and settlement, analysis and timing
AW	15/06/22	335.00	1.00	335.00	Exchange emails with A. Consoli; Instruct Quebec counsel re Quebec enforcement; Call with M. Spence re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	15/06/22	825.00	0.80	660.00	Reviewing materials to prepare for call and discussions re outline
MES	15/06/22	595.00	0.60	357.00	Discussion with A. West re outstanding issues; Review emails to Quebec agent and J. Simpson
SLG	15/06/22	895.00	0.20	179.00	Emails with D. O'Leary
AW	16/06/22	335.00	0.20	67.00	Review email from Y. Toor; Exchange emails with J. Cutler re Quebec enforcement; Exchange emails with A. Consoli re same
DMO	16/06/22	825.00	0.80	660.00	Telephone call with Aird & Berlis team regarding Atradius; Discuss with M. Munoz
MBM	16/06/22	575.00	0.20	115.00	Telephone attendance with D. O'Leary re appeal
MES	16/06/22	595.00	0.60	357.00	Discussion with S. Graff, D. O'Leary re Atradius strategy, exchange emails re same and review relevant documents
SLG	16/06/22	895.00	0.50	447.50	Attend meeting with BDO re approach to Atradius settlement
AW	17/06/22	335.00	0.30	100.50	Instruct A. Re settlement letter;
DMO	17/06/22	825.00	1.40	1,155.00	Review corporate searches; Email to and from BDO; Letter to counsel for Atradius and bank; Memo to M. Munoz
MBM	17/06/22	575.00	0.80	460.00	Reviewing materials re appeal and conducting research re same
MES	17/06/22	595.00	0.30	178.50	Review and revise global RSG law settlement offer letter; Review emails from D. O'Leary re proposed additional submissions to Atradius
BJ	20/06/22	295.00	0.50	147.50	Call with M. Munoz to discuss the upcoming appeal re BDO and Atradius; Reviewed initial pleadings and Justice Conway's initial decision in preparation of drafting appeal
DMO	20/06/22	825.00	0.80	660.00	Email regarding appeal; Read and review letter to CIBC and S. Stieber; email to and from B. Kay of CIBC
MBM	20/06/22	575.00	0.90	517.50	Telephone attendance with student re research for appeal; Reviewing draft reporting letter and letter to opposing counsel re appeal; Research re appeal
MES	20/06/22	595.00	0.50	297.50	Review and comment on letters to CIBC, Atradius counsel; Review response from B. Kay
SLG	20/06/22	895.00	0.50	447.50	Emails with D. O'Leary and RBC re settlement; draft letter to Bank and S. Stieber

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BJ	21/06/22	295.00	0.70	206.50	Reviewing initial pleadings and firm precedents and beginning drafting factum for appeal for BDO re Atradius
MBM	21/06/22	575.00	0.60	345.00	Reviewing research re appeal
BJ	22/06/22	295.00	0.50	147.50	Meeting with M. Munoz to go over potential arguments to be raised in appeal; Meeting with M. Stackhouse to discuss research to be done re applicability of obscure contract clauses
MBM	22/06/22	575.00	1.50	862.50	Reviewing correspondence from opposing counsel re appeal; Preparing documents re same; Conducting research re same
MES	22/06/22	595.00	0.20	119.00	Address request from Corpa for search re Xoom Logistics
MS	22/06/22	295.00	0.20	59.00	Telephone call with B. Jalayer re: file facts and case law
DMO	23/06/22	825.00	0.50	412.50	Emails sent and received with counsel for Atradius
MBM	23/06/22	575.00	1.00	575.00	Reviewing draft appeal materials and preparing same; Researching issues; Reviewing correspondence with opposing counsel re same
MS	23/06/22	295.00	2.30	678.50	Researched case law re: interpretation of insurance contracts
AW	24/06/22	335.00	3.90	1,306.50	Exchange emails with Y. Toor re G&T International; Exchange emails with K. Holder re Jaggot; Exchange emails with H. Jassel re Town Transport; Email S. Mandalagiri re Himalya; Review and revise settlement offers re RSG customers; Email J. Simpson re same; Engage with M. Spence re various matters
BJ	24/06/22	295.00	0.80	236.00	Conducting research re obscure clauses in contracts and obligations of contracting parties in preparation of drafting factum for appeal
DMO	24/06/22	825.00	0.30	247.50	Email to and from counsel for Atradius
LN	24/06/22	265.00	0.10	26.50	Emails with M. Spence, A. West and Corpa investigations re: Xoom Logistics Inc
MES	24/06/22	595.00	0.30	178.50	Discussion with A. West re various outstanding enforcement issues
AW	27/06/22	335.00	2.50	837.50	Review correspondence from Y. Toor re G&T; Email O. Fatigati re Najinder; Engage with M. Spence re RSG Customers; Email A. Consoli re same; Call with A. Consoli re same; Call with J. Simpson re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BJ	27/06/22	295.00	1.00	295.00	Research on insurance policy provisions and jurisprudence behind applicability of hidden or confusing provisions
MES	27/06/22	595.00	0.40	238.00	Discussion with A. West re RSG Law settlement offers, negotiations with Toor, Mandalgiri
AW	28/06/22	335.00	5.50	1,842.50	Call with A. Consoli re various matters; Draft email to J. Simpson and R. Grewal re settlement of RSG customers; Call with Mavi Law re discharge of application of court order; Exchange emails with D. Hodgeson re same; Exchange emails with Mavi Law re same; Email R. Peacock re same; Call with G. Mavi re same; Review and execute undertaking re same
BJ	28/06/22	295.00	3.40	1,003.00	Conducting research for BDO re Atradius file regarding contract interpretation case law, the principle of contra proferentum, and related case law; Beginning drafting of factum for appeal
DSH	28/06/22	325.00	0.40	130.00	Emails to and from A. West; Review of acknowledgment and direction to delete out instruments; Telephone call with A. West re same
GTL	28/06/22	365.00	5.00	1,825.00	Buyers Credit: T/C with DO'Leary re credit limit decisions and various searches for documentation and communications with him; update extensive notes;
MBM	28/06/22	575.00	0.90	517.50	Telephone attendance with D. O'Leary and Atradius counsel re appeal and claims by Receiver
MES	28/06/22	595.00	1.30	773.50	Telephone calls and exchanges of emails with A. West, A. Consoli re Arctic Fox property issue re court order registered on title; Review history re same
RP	28/06/22	340.00	0.60	204.00	Email from A. West re deletion of court order; Review parcel register, order and registered discharge; Telephone call to Land Registry Office to confirm procedure to delete court order; Emails to and from C. Casasola; Email to A. West
AW	29/06/22	335.00	1.10	368.50	Email J. Simpson and R. Grewal re settlement discussions; Instruct A. Reynolds re case conference request; Instruct C. Horsten re application of court order removal; Call with A. Consoli re volume data; Email J. Simpson re same
BJ	29/06/22	295.00	3.50	1,032.50	Drafting factum for appeal for BDO re Atradius file

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
CH	29/06/22	295.00	0.50	147.50	Receive instruction from A. West regarding preparation of a draft order to remove application of court order involving a mortgage lent by the bankrupt party
CH	29/06/22	295.00	0.50	147.50	Receive instruction from A. West re determining how to remove a charge from a property and how to remove a default judgment
CH	29/06/22	295.00	0.20	59.00	Update Default Judgment Status Chart based on recent settlement discussions
GTL	29/06/22	365.00	0.80	292.00	Review documents for DO"Leary re Credit Decision buyers; "
MBM	29/06/22	575.00	2.00	1,150.00	Reviewingf reporting letter to client re call with Atradius counsel; Telephone attendance with student re factum research; Reviewing case law re same; Telephone attendance with D. Morra re appeal book and compendium
MES	29/06/22	595.00	0.10	59.50	Review email from A. West re negotiations with RSG Law
AW	30/06/22	335.00	0.70	234.50	Exchange emails with S. Mandalagiri re Himalya; Exchange emails with B. Nagra re BL Group; Exchange emails with A. Consoli re RSG Law customers
BJ	30/06/22	295.00	3.00	885.00	Drafting factum for appeal for BDO re Atradius
MBM	30/06/22	575.00	1.50	862.50	Reviewing research re insurance policy interpretation and appeal factum
TOTAL:			73.60	\$31,052.00	

Name	Hours	Rate	Value
Dugas, Simon (SD)	0.60	\$295.00	\$177.00
Graff, Steven L. (SLG)	1.80	\$895.00	\$1,611.00
Hodgson, Daniella S. (DSH)	0.40	\$325.00	\$130.00
Horsten, Calvin (CH)	3.30	\$295.00	\$973.50
Jalayer, Bardia (BJ)	13.40	\$295.00	\$3,953.00
Lonergan, Geri T. (GTL)	5.80	\$365.00	\$2,117.00
Muñoz, Max B. (MBM)	9.40	\$575.00	\$5,405.00
Nguyen, Linh (LN)	0.10	\$265.00	\$26.50
O'Leary, Dennis M. (DMO)	5.20	\$825.00	\$4,290.00
Peacocke, Robin (RP)	0.60	\$340.00	\$204.00
Spence, Miranda E. (MES)	4.80	\$595.00	\$2,856.00
Stackhouse, Matthew (MS)	2.50	\$295.00	\$737.50
West, Adam (AW)	25.30	\$335.00	\$8,475.50
Williams, Patrick L. (PLW)	0.40	\$240.00	\$96.00

OUR FEE \$31,052.00
 HST @ 13% 4,036.76

DISBURSEMENTS

Non-Taxable Disbursements

Notice of Motion/Application	320.00	
Total Non-Taxable Disbursements		\$320.00

Taxable Disbursements

Binding and Tabs	9.00	
Courier/Delivery	156.05	
Photocopies/Scanning	23.50	
Total Taxable Disbursements		\$188.55
HST @ 13%		24.51

AMOUNT DUE

\$35,621.82 CAD

THIS IS OUR INVOICE HEREIN
Aird & Berlis LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Transit No.:	10202
TD Centre	Account:	5221521
55 King Street West	Swift Code:	TDOMCATTOR
Toronto, ON M5K 1A2		

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for electronic payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

August 31, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1306454

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 31, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BJ	02/07/22	295.00	4.00	1,180.00	Drafting initial draft of factum for appeal re Atradius
BJ	03/07/22	295.00	5.30	1,563.50	Drafting initial draft of factum for appeal re Atradius
AW	04/07/22	335.00	0.30	100.50	Instruct C. Horsten re vacating judgment
BJ	04/07/22	295.00	0.90	265.50	Reviewing and revising factum for appeal
DMO	04/07/22	825.00	0.30	247.50	Email to and from BDO; Internal email
MBM	04/07/22	575.00	4.50	2,587.50	Drafting appeal fact and discussing same with student; Reviewing and revising appeal factum
MES	04/07/22	595.00	0.20	119.00	Review emails from D. O'Leary, A. Consoli re negotiations with Atradius
BJ	05/07/22	295.00	1.10	324.50	Conducting research re key terms not included in declaration pages; Reviewing and revising factum following comments from D. O'Leary and M. Munoz
DMO	05/07/22	825.00	0.20	165.00	Working on Court of Appeal Factum; Discussions with M. Munoz
MBM	05/07/22	575.00	3.20	1,840.00	Telephone attendances with D. O'Leary and student re appeal factum revisions and research; Reviewing and revising same
MS	05/07/22	295.00	0.10	29.50	Correspondence with B. Jalayer re: researching contractual interpretation caselaw
AW	06/07/22	335.00	0.80	268.00	Exchange emails with D. Nunes re scheduling matters; Review settlement offer re Drive Force Ltd; Email S. Mandalagiri re Himalya

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
BJ	06/07/22	295.00	1.60	472.00	Reviewing and revising factum for M. Munoz; Creating Book of Authorities
DMO	06/07/22	825.00	2.40	1,980.00	Prepare for call with M. Spence regarding A. Consoli's email; Lengthy telephone call with same; Respond to client's email; Working on appeal factum; Emails with M. Munoz
MBM	06/07/22	575.00	4.00	2,300.00	Reviewing and revising draft factum; Reviewing research and motion record in preparation of same; Telephone attendances with D. O'Leary and students re same
MES	06/07/22	595.00	0.80	476.00	Telephone call with A. Consoli re Atradius negotiations; Telephone call with D. O'Leary re Atradius negotiations
MS	06/07/22	295.00	2.90	855.50	Researched caselaw re: contractual interpretation (153192)
AW	07/07/22	335.00	2.10	703.50	Draft settlement offer re Drive Force Ltd; Exchange emails with A. Consoli re Sky View/Golden Carrier; Call with A. Consoli re same
BJ	07/07/22	295.00	0.90	265.50	Call with M. Munoz to discuss Factum for appeal
DMO	07/07/22	825.00	2.00	1,650.00	Reviewing Motion Records; Listing required documents; Working on Factum
MBM	07/07/22	575.00	4.00	2,300.00	Reviewing and revising factum; Discussing same with student
AW	08/07/22	335.00	1.20	402.00	Email opposing counsel re settlement offer; Review Golden Carrier issues; Engage with M. Spence re various matters; Review Quebec enforcement motion materials; Exchange emails with J. Cutler re same
DMO	08/07/22	825.00	2.00	1,650.00	Emails to and from counsel for Atradius
MES	08/07/22	595.00	0.50	297.50	Discussion with A. West re various outstanding issues
AW	11/07/22	335.00	1.20	402.00	Request motion date; Exchange emails with A. Consoli re Ontime Transport; Call with A. Consoli re various matters; Engage with L. Nguyen re garnishments; Email S. Mandalagiri re Himalya
BJ	11/07/22	295.00	0.40	118.00	Revising final draft of factum for appeal
CH	11/07/22	295.00	0.60	177.00	Update tracking document with status of settlement discussions
DMO	11/07/22	825.00	3.60	2,970.00	Working on Factum; Reviewing evidence and record

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MBM	11/07/22	575.00	0.20	115.00	Reviewing correspondence from client re judgments
AW	12/07/22	335.00	0.10	33.50	Review correspondence re Drive Force
BJ	12/07/22	295.00	1.90	560.50	Preparing Appeal Book, Compendium, and Exhibit Book for the Factum for Appeal
DMO	12/07/22	825.00	4.50	3,712.50	Emails to and from counsel for Atradius regarding Appeal Book and requested documents; Instructions regarding Appeal Book and Exhibit Book; Schedules and Certificate instructions
MBM	12/07/22	575.00	0.10	57.50	Reviewing correspondence re appeal
MBM	12/07/22	575.00	0.10	57.50	Reviewing appeal book index
AW	13/07/22	335.00	0.10	33.50	Email A. Consoli re Quebec enforcement
BJ	13/07/22	295.00	1.40	413.00	Completing Appeal Book, Compendium and Exhibit Book
BJ	13/07/22	295.00	1.60	472.00	Completing Appeal Book and Compendium, Exhibit Book, and footnotes for factum
DMO	13/07/22	825.00	1.00	825.00	Working on Appeal materials including Appeal Book and Compendium, Factum and Book of Authorities
MBM	13/07/22	575.00	0.10	57.50	Reviewing correspondence from opposing counsel re appeal
AW	14/07/22	335.00	0.60	201.00	Exchange emails with A. Consoli re Quebec enforcement; Email J. Cutler re same; Engage with M. Spence re motion for various relief; Review and revise motion request form; Instruct A. Reynolds re same; Exchange emails with the court re same
BJ	14/07/22	295.00	2.10	619.50	Revising factum footnotes for D. O'Leary
DMO	14/07/22	825.00	1.50	1,237.50	Working on Factum and Factum reference; Instructions
MBM	14/07/22	575.00	0.50	287.50	Reviewing correspondence and materials re appeal
AW	15/07/22	335.00	0.20	67.00	Exchange emails with A. Consoli re Skyview; Review email from K. Holder re Jagjot motion scheduling; Exchange email with M. Spence re same
BJ	15/07/22	295.00	1.60	472.00	Finalizing package to be served to opposing counsel

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	15/07/22	825.00	1.00	825.00	Final review and editing of Appeal materials; Service of same; emails with BDO
GTL	15/07/22	365.00	1.50	547.50	Atradius: Receive Judgments from BDO, reorganize into 58 separate and rename for uploading; communications re meeting;
MBM	15/07/22	575.00	0.30	172.50	Reviewing correspondence from client re claims; Reviewing appeal materials
AW	17/07/22	335.00	0.10	33.50	Exchange emails with M. Spence re garnishment cheques; Instruct A. Reynolds re same
AW	18/07/22	335.00	0.60	201.00	Engage with M. Spence re various matters
CH	18/07/22	295.00	0.20	59.00	Update tracking document with status of file
DMO	18/07/22	825.00	1.50	1,237.50	Emails regarding filing appeal documents; Instructions regarding issued and entered Order; Telephone call with A. Consoli and G. Lonergan; Email and memo
GTL	18/07/22	365.00	2.50	912.50	Atradius: T/C meeting with DO'Leary and A. Consoli re status of Credit Limit decisions and Judgments for cases submitted to Atradius; review Atradius website and obtain excel spreadsheet of Credit Limit buyers and communicate to D. O'Leary and A. Consoli; update extensive notes;
MBM	18/07/22	575.00	0.30	172.50	Reviewing service of appeal materials; Corresponding with D. O'Leary and opposing counsel re same
MES	18/07/22	595.00	0.20	119.00	Review emails from D. O'Leary and A. Consoli re Atradius negotiations
AW	19/07/22	335.00	1.60	536.00	Review correspondence from Quebec counsel re affidavits; Exchange emails with A. Consoli re RSG Law customers; Email J. Simpson re same; Review G&T settlement offer; Email A. Consoli re same; Call with J. Simpson re RSG offers; Review PPSA re STL; Exchange emails A. Consoli re same; Instruct A. Reynolds re motion dates; Instruct S. Morris to discharge PPSA registration
DMO	19/07/22	825.00	1.00	825.00	Emails regarding CLD and DCL claims; Drafting Order of Justice Conway
GTL	19/07/22	365.00	1.00	365.00	Atradius - feedback from A. Consoli re excel spreadsheet from Atradius website re CLD buyers; update notes as Judgments being corrected and new list to be submitted; update extensive notes;

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MBM	19/07/22	575.00	0.10	57.50	Reviewing correspondence with opposing counsel re appeal
MES	19/07/22	595.00	0.30	178.50	Review email from J. Simpson re settlement offer; Review email seeking discharge of PPSA registration
SRM	19/07/22	425.00	0.20	85.00	Review email; review search and file; prepare and circulated draft PPSA discharge for sign off
AW	20/07/22	335.00	3.40	1,139.00	Instruct C. Horsten re counter offer analysis; Exchange mail J. Simpson re counter offers; Review instruction from A. Consoli re G&T; Email Y. Toor re same; Call with J. Simpson re settlement offers; Call with A. Consoli re same; Email A. Consoli re same; Review latest RSG settlement offers
BJ	20/07/22	295.00	0.40	118.00	Preparing Draft Order of her Honour's decision
CH	20/07/22	295.00	1.30	383.50	Review settlement counter offers from RSG Law and prepare summary for A. West
MES	20/07/22	595.00	0.60	357.00	Discussion with A. West re negotiations with RSG Law, and review emails re same
SRM	20/07/22	425.00	0.10	42.50	Review sign off of draft discharge; submit, review and report on PPSA Discharge granted by BDO
AW	21/07/22	335.00	1.50	502.50	Exchange emails with A. Consoli re Skyview; Exchange emails with RSG Law re terminated retainers; Email A. Consoli re same; Exchange emails re motion dates; Exchange emails with Toor Law re G&T
DMO	21/07/22	825.00	0.80	660.00	Read and review draft order; Instructions; Read and review memo to G. Lonergan; Email instructions to same
MBM	21/07/22	575.00	0.10	57.50	Reviewing draft order
MES	21/07/22	595.00	0.60	357.00	Discussions and exchanges of emails with A. West re negotiating with RSG Law, scheduling issues
AW	22/07/22	335.00	1.30	435.50	Call with Y. Toor re G&T settlement; Review notices of motion; Call with M. Spence re same Call with A. Consoli re same; Exchange emails with Cervantes Law; Exchange emails with S. Morris re PPSA registration
DMO	22/07/22	825.00	0.40	330.00	Emails and communication with G. Lonergan; Email to and from counsel for Atradius
MBM	22/07/22	575.00	0.20	115.00	Reviewing correspondence from opposing counsel re draft order and draft of same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	22/07/22	595.00	0.50	297.50	Discussion and exchange of emails with A. West re Golden Carrier motion; Review notices of motion
SLG	22/07/22	895.00	0.20	179.00	Review Notices of Motion
SRM	23/07/22	425.00	0.10	42.50	Review 3C Discharge Statement and report on same
AW	25/07/22	335.00	1.40	469.00	Email H. Barwaj re STL PPSA;; Email M. Spence re same; Email M. Cervantes re Golden Carrier notices of motion; Call with A. Consoli re Golden Carrier; Review email from Y. Toor re G&T settlement; Instruct C. Horsten re drafting settlement agreement
CH	25/07/22	295.00	1.20	354.00	Draft settlement agreement re G&T International
DMO	25/07/22	825.00	1.20	990.00	Email to and from S. Graff; Call with G. Lonergan regarding Atradius portal; Email to A. Consoli; Instructions
GTL	25/07/22	365.00	1.80	657.00	Atradius - Preparation for and meet with D. O'Leary re Credit Limit decisions listed on website; review of the 39 cases listed and also review list prepared by A. Consoli to discuss documents to be provided to other counsel which would only include relevant documents;
AW	26/07/22	335.00	2.00	670.00	Review correspondence from A. Consoli re various matter; Call with A. Consoli re same; Exchange emails with G. Lonergan re default judgments
DMO	26/07/22	825.00	0.30	247.50	Review decision and draft Order
GTL	26/07/22	365.00	2.00	730.00	Atradius: Continue organization of documents including communications with A. West re balance of Judgments plus details of cases without Judgments; set up document folders and complete charts with documents (drafts);
GTL	26/07/22	365.00	2.00	730.00	Atradius - reviewing spreadsheets to make up package for counsel with (1) CLD cases; remaining DCL cases and balance of DCL customers with Judgments not submitted to Atradius which form part of tolling agreement;
MBM	26/07/22	575.00	0.20	115.00	Reviewing changes to order and corresponding with D. O'Leary re same
AW	27/07/22	335.00	1.70	569.50	Review correspondence re various matters; Calls with A. Consoli re various matters; Instruct L. Nguyen re Shan garnishment; Instruct C. Horsten re Golden Carrier settlement agreement; Email M. Cervantes re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
CH	27/07/22	295.00	0.90	265.50	Correspond with client to receive confirmation of amount garnished from Golden Carrier; Draft settlement agreement
LN	27/07/22	265.00	1.00	265.00	Preparation of bank garnishment against Shan Freightway Inc.; Emails with A. West re: same; Call and emails with P. Williams and court re: issued and entered judgment
SLG	27/07/22	895.00	0.10	89.50	Emails with D. O'Leary and A.. Consoli
AW	28/07/22	335.00	3.10	1,038.50	Exchange emails with A. Consoli re various settlements; Review Golden Carrier Settlement Agreement; Review and revise G&T settlement agreement; Email Y. Toor re same; Draft N. Babbar settlement; Email M. Spence re same; Exchange emails with Y. Toor re confidentiality issues; Call with A. Consoli re same; Email M. Cervantes settlement agreements
LN	28/07/22	265.00	0.10	26.50	Emails with court re: receipt of signed copies of judgment order as against Shan Freightway Inc
MES	28/07/22	595.00	0.80	476.00	Discussion with A. West re various settlement issues; Review and revise settlement agreement with Babbar (Sky View); Review emails re additional settlements; Exchange emails with A. Consoli re strategy call; Review emails re status of Atradius negotiations
AW	29/07/22	335.00	2.20	737.00	Call with L. Nguyen re Shan garnishment; Review emails re same; Email S. Mandalagiri re Himalya; Email J. Simpson re RSG Law customers; Email M. Spence re counter offer letters; Review counter offers from RSG Law customers; Exchange emails with R. Thapar re cross-examination dates; Email A. Consoli re RSG Law counter offers
CH	29/07/22	295.00	3.50	1,032.50	Track status of settlement discussions; Research proper form to delete application of court order
DSH	29/07/22	325.00	0.10	32.50	Email from L. Nguyen re garnishment
MBM	29/07/22	575.00	0.10	57.50	Reviewing final order re interpretation motion
MES	29/07/22	595.00	0.50	297.50	Review emails re cross-examinations re Dynamic and M&M, additional counter-offers from RSG Law, negotiations re Golden Carrier
TOTAL:			118.80	\$56,125.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.30	\$895.00	\$268.50
Hodgson, Daniella S. (DSH)	0.10	\$325.00	\$32.50
Horsten, Calvin (CH)	7.70	\$295.00	\$2,271.50
Jalayer, Bardia (BJ)	23.20	\$295.00	\$6,844.00
Lonergan, Geri T. (GTL)	10.80	\$365.00	\$3,942.00
Morris, Shannon R (SRM)	0.40	\$425.00	\$170.00
Muñoz, Max B. (MBM)	18.00	\$575.00	\$10,350.00
Nguyen, Linh (LN)	1.10	\$265.00	\$291.50
O'Leary, Dennis M. (DMO)	23.70	\$825.00	\$19,552.50
Spence, Miranda E. (MES)	5.00	\$595.00	\$2,975.00
Stackhouse, Matthew (MS)	3.00	\$295.00	\$885.00
West, Adam (AW)	25.50	\$335.00	\$8,542.50

OUR FEE \$56,125.00
HST @ 13% 7,296.25

DISBURSEMENTS

Non-Taxable Disbursements

Notice of Appeal 229.00
Total Non-Taxable Disbursements \$229.00

Taxable Disbursements

Courier/Delivery 195.12
Photocopies/Scanning 173.25
Retrieval Charges 75.00
Service Provider Fee 5.50
Total Taxable Disbursements \$448.87
HST @ 13% 58.35

AMOUNT DUE \$64,157.47 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Transit No.:	10202
TD Centre	Account:	5221521
55 King Street West	Swift Code:	TDOMCATTOR
Toronto, ON M5K 1A2		

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for electronic payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

September 12, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1306693

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending August 31, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	02/08/22	335.00	4.40	1,474.00	Review and revise Golden Carrier settlement agreement; Exchange emails with M. Cervantes re same; Prepare for meeting with A. Consoli; Call with M. Spence re same; Review updated settlement position of Himalya ; Exchange emails with S. Mandalagiri re same Email B. Nagra re BL Logistics; Email B. Nagra re Rangji Brothers and RoadMaster; Calls with A. Consoli re various matters; Exchange emails with A. Consoli re various matters
CH	02/08/22	295.00	4.40	1,298.00	Research proper form to remove court order from parcel register and set aside default judgment; Draft order to remove court order from parcel register
DMO	02/08/22	825.00	0.50	412.50	Review emails from BDO and client; Schedule of buyers; Arranging call; Telephone call with M. Munoz; regarding Order
MBM	02/08/22	575.00	0.50	287.50	Telephone attendance with P. Williams re draft order; Telephone attendance with D. O'Leary re same
MES	02/08/22	595.00	2.00	1,190.00	Conference call with A. Consoli, A. West re various issue; Pre and post calls with A. West and review relevant emails
AW	03/08/22	335.00	1.60	536.00	Exchange emails with A. Consoli re JJ Transport; Exchange emails with C. Horsten; Review draft order re land registry; Exchange emails with D. Nunes re claim adjudication; Review Receiver's response re RSG customers; Engage with M. Spence re counter offers; Call A. Consoli re same
CH	03/08/22	295.00	0.40	118.00	Track status of settlement discussions

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
CH	03/08/22	295.00	0.20	59.00	Track status of settlement discussions
DMO	03/08/22	825.00	0.80	660.00	Telephone call with G. Lonergan to review schedules, CLD and DCL claims; Emails to and from BDO
GTL	03/08/22	365.00	1.00	365.00	Preparation and meet with D. O'Leary re DHL and Credit Limit decision lists and documents for meeting with opposing counsel; GL revisions to schedules and creation of one Credit Limit list of all 7 buyers; emails to D. O'Leary
MBM	03/08/22	575.00	0.20	115.00	Corresponding with opposing counsel and D. O'Leary re draft order
MES	03/08/22	595.00	0.50	297.50	Exchange emails re Atradius submissions
AW	04/08/22	335.00	1.00	335.00	Exchange emails with A. Consoli re various matters; Review settlement agreements; Meet with C. Horsten and J. Law re transition
CH	04/08/22	295.00	0.40	118.00	Brief J. Law on file to take over from myself
DMO	04/08/22	825.00	1.80	1,485.00	Telephone call with A. Consoli , M. Spence and G. Lonergan; Reviewing DCC and CLD Claim; Letter to counsel for Atradius; Instructions; Further emails regarding claims
GTL	04/08/22	365.00	1.50	547.50	Preparation and attendance on Teams meeting with A. Consoli, D. O'Leary and M. Spence including confirmation of the CLD claims, whether to add additional claims that had not proceeded to Judgment; which docs to include with package for other counsel and Justice Hailey's directions re costs and interest;
MBM	04/08/22	575.00	0.20	115.00	Corresponding with opposing counsel re order; Coordinating issuing and entering of same
MES	04/08/22	595.00	1.10	654.50	Call with A. Consoli, D. O'Leary re Atradius claim submission, review follow up emails re same
PLW	04/08/22	240.00	0.40	96.00	Submitted Order of April 12, 2022 for issuance
AW	05/08/22	335.00	0.60	201.00	Calls with A. Consoli re various matters; Review satisfaction pieces; Review credit card agreement; Exchange emails with A. Consoli re Golden Carrier; Email M. Cervantus re settlement agreements; Instruct J. Law re same; Engage with M. Spence re RSG Law settlement offers
GTL	05/08/22	365.00	0.50	182.50	Atradius Claims: Update documentation re A. Consoli's amended DCL list; communications with D. O'Leary; update extensive notes

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/08/22	335.00	0.20	67.00	Exchange emails with D. Hodgson re Shan Freightway judgment
DMO	08/08/22	825.00	0.40	330.00	Working on letter and schedules
DSH	08/08/22	325.00	0.30	97.50	Email to and from A. West re outstanding judgment; Email to court re same; Receive response from court; Email to A. West
GTL	08/08/22	365.00	2.00	730.00	Atradius - review and revisions to D. O'Leary letter to opposing counsel, add attachments, start compiling the additional 190 plus Judgments received from A. Consoli
AW	09/08/22	335.00	1.20	402.00	Emails to opposing counsel on various settlement negotiations; Exchange emails with S. Mandalagiri re Himalya; Email M. Spence re same; Email A. Consoli re Rangi Brothers; Instruct D. Hodgson re garnishment; Instruct J. Law re correcting judgments
DSH	09/08/22	325.00	0.40	130.00	Email from Court; Amend judgment materials; Email to commercial list court re same for execution; Receipt and review of issued judgments; Email to A. West re same
GTL	09/08/22	365.00	2.50	912.50	Atradius - organization of Schedule C Judgments from A. Consoli in preparation for D. O'Leary meeting with opposing counsel
MES	09/08/22	595.00	0.20	119.00	Review emails re September 20 motion date
AW	10/08/22	335.00	2.00	670.00	Exchanges emails re garnishments; Draft affidavits re Quebec enforcement; Instruct student re commissioning same
DSH	10/08/22	325.00	1.00	325.00	Update and finalize garnishment materials; Email to P. Williams re issuance of same; Review of filing submission confirmation; Review of issued notice of garnishment; Email to A. West re same; Preparation of service letter on garnishee; Arrange for service of same; Preparation of service letter on debtor; Arrange for service of same; Preparation of affidavit of service re same
MES	10/08/22	595.00	0.20	119.00	Exchange emails with A. West re Himalya case conference
PLW	10/08/22	240.00	0.40	96.00	Submitted Garnishment for issuance online
AW	11/08/22	335.00	0.60	201.00	Affirm affidavit; Review email from Y. Toor re G&T
DMO	11/08/22	825.00	0.70	577.50	Letter from counsel for Atradius; Emails with G. Lonergram regarding response

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	11/08/22	595.00	0.50	297.50	Review and revise template response letters to RSG Law clients
AW	12/08/22	335.00	2.50	837.50	Draft settlement offers to RSG Law customers; Review email from A. Kania re Destiny; Engage with M. Spence re G&T settlement
MES	12/08/22	595.00	0.50	297.50	Review and comment on rejection letters and discussion with A. West re negotiations with Toor
AW	15/08/22	335.00	6.20	2,077.00	Draft settlement offers re RSG Law customers; Call J. Simpson re same; Review and revise affidavit re Quebec enforcement; Exchange emails re Himalya negotiations; Review and revise settlement offer letters; Email same to opposing counsel
DMO	15/08/22	825.00	1.30	1,072.50	Numerous discussions with G. Lonergan; Working on claims letter to Atradius; Revisions
GTL	15/08/22	365.00	3.50	1,277.50	Discussions with DO'Leary re package of documents to be sent to opposing counsel; agreement as to which documents, organization of the documents and prepare sharefiles and report to D. O'Leary
LN	15/08/22	265.00	0.10	26.50	Receipt and review of garnishee's statements; Saving of same into file
MES	15/08/22	595.00	0.20	119.00	Exchange emails with A. West re revisions to response letters to RSG Law
AW	16/08/22	335.00	1.00	335.00	Review caselaw re essential terms; draft email to Y. Toor re G&T; Exchange emails with M. Spence re same; Exchange emails with opposing counsel re Himalya settlement discussion
AW	17/08/22	335.00	1.90	636.50	Review garnishment payments; Exchange emails with A. Consoli re various matters; Prepare for meeting with S. Mandalagiri re Himalya; Meet with S. Madalagiri; Engage with M. Spence re interest accrual
DMO	17/08/22	825.00	0.50	412.50	Telephone call with G. Lonergan; Read and review letter to same; Forwarding same
GTL	17/08/22	365.00	1.50	547.50	Settlement Documentation: Telephone meeting with D. O'Leary and runthrough settlement documentation and sharefile presentation; change Atradius password, final review of settlement documentation, update extensive notes
MES	17/08/22	595.00	0.40	238.00	Discussion with A. West re Himalya settlement discussions; Revise email to Toor re settlement to include confidentiality clause

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	18/08/22	335.00	2.40	804.00	Review correspondence; Email Y. Toor re G&T settlement; Review Himalya settlement discussions; Consider Himalya Settlement offer; Engage with M. Spence re interest
GTL	18/08/22	365.00	0.50	182.50	Settlement Discussions - communications with D. O'Leary re documents attached to settlement letter; organization of documents
MES	18/08/22	595.00	0.30	178.50	Discussion with A. West re negotiation issues
AW	19/08/22	335.00	0.10	33.50	Call J. Simpson re RSG Law customers
AW	21/08/22	335.00	0.20	67.00	Email A. Consoli re Himalya; Review email from J. Simpson re extension of settlement offers
AW	22/08/22	335.00	2.00	670.00	Emails to J. Simpson re settlement offer extension; Exchange emails with A. Consoli re various matters; Meet with A. Consoli re various matters; Commission Affidavit of A. Consoli re Quebec enforcement
MBM	22/08/22	575.00	0.10	57.50	Reviewing signed order and corresponding with clerk re perfecting appeal
MES	22/08/22	595.00	0.10	59.50	Review emails re extension of time to respond to offers to settle re RSG Law client
PLW	22/08/22	240.00	0.40	96.00	Submitted Order of April 25, 2022 for entry online
AW	23/08/22	335.00	2.80	938.00	Exchange emails with M. Cervantes re Golden Carrier; Exchange emails with A. Consoli re various matters; Call with A. Consoli re various matters; Revise Quebec enforcement motion materials; Draft amended settlement offer for Himalya Express; Email S. Mandalagiri re same; Review email from court re case conference
LN	23/08/22	265.00	1.00	265.00	Preparation of garnishment against JJ Transportation Inc.; Arrange for filing of same with court; Emails with A. West re: same
PLW	23/08/22	240.00	0.40	96.00	Submitted Appeal Book, Compendium, Factum and Brief of Authorities for filing at the Court of Appeal
AW	24/08/22	335.00	5.30	1,775.50	Draft case conference memorandum; Calls with S. Mandalagiri re settlement discussions; Instruct L. Nguyen re garnishments; Exchange emails with K. Holder and the court re Jaggot scheduling hearing; Review and revise case conference memorandum; Calls with A. Consoli re various matters; Exchange emails with J. Simpson re RSG Law customers; Call with J. Simpson re same; File case conference memorandum; Serve same on opposing counsel

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
LN	24/08/22	265.00	0.70	185.50	Preparation of garnishment against RoadMaster Freight System; Arrange for filing of same with court; Emails with A. West re: same
LN	24/08/22	265.00	0.70	185.50	Preparation of garnishment against Rangji Brothers Logistics Inc.; Arrange for filing of same with court; Emails with A. West re: same
MES	24/08/22	595.00	0.50	297.50	Discussions and exchange of emails with A. West re negotiations with RSG Law, preparation for case conference with Himalya
PLW	24/08/22	240.00	1.00	240.00	Submitted three Garnishments for issuance online
AW	25/08/22	335.00	4.60	1,541.00	Exchange emails with M. Cervantes re Golden Carrier; Exchange emails with A. Consoli re various matters; Calls with S. Mandalagiri re Himalya; Draft consent and draft order; Email same to S. Mandalagiri; Prepare for Himalya case conference; Attend same; Email counsel re Drive Force settlement offer; Engage with M. Spence re Himalya adjudication process; Email J. Cutler re Quebec enforcement materials; Review email from E. Richard re same
LN	25/08/22	265.00	1.00	265.00	Arrange for service of issued garnishments as against JJ Transportation Inc., Rangji Brothers Logistics Inc., and RoadMaster Freight System; Emails with A. West re: same
MES	25/08/22	595.00	0.30	178.50	Discussions with A. West re Himalya case conference
SLG	25/08/22	895.00	0.20	179.00	Emails from S. Sasso
AW	26/08/22	335.00	0.80	268.00	Email A. Consoli re case conference report; Engage with M. Spence re adjudication process; Call with E. Richard re affidavits
MES	26/08/22	595.00	0.20	119.00	Discussion with A. West re correspondence to Claims Officer
AW	29/08/22	335.00	0.90	301.50	Exchange emails re garnished funds; Exchange emails with J. Law re commissioning affidavits; Exchange emails with A. Consoli re various matters; Review email from Y. Toor re G&T settlement agreement; Review correspondence re motion for various relief; Review and revise affidavit of A. Consoli
MES	29/08/22	595.00	1.20	714.00	Revise affidavit of A. West and notice of motion re Gigg motion to address time limitations; Discussion with A. West re same; Exchange emails re Sept 20 motion date

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	30/08/22	335.00	2.50	837.50	Commission affidavits; Prepare for meeting with BDO team; attend same; Exchange emails with A. Consoli re various matters; Email Y. Toor re G&T settlement; Instruct J. Law re preparation of Receiver's report; Call with B. Nagra re RoadMaster
DSH	30/08/22	325.00	0.20	65.00	Email correspondence with L. Nguyen re garnishment
MBM	30/08/22	575.00	0.30	172.50	Reviewing correspondence from court re appeal and corresponding with V. Freire re changes to affidavit of service
MES	30/08/22	595.00	0.60	357.00	Call with BDO, A. West re negotiations and upcoming motion; Debrief with A. West and address fee affidavit
AW	31/08/22	335.00	2.80	938.00	Calls with A. Consoli re various matters; Calls with B. Nagra re Roadmaster; Exchange emails with A. Consoli re various matters; Instruct A. Reynolds re garnishments; Engage with L. Nguyen re garnishments; Call with sheriff re Jaggot garnishment; Review Jaggot settlement proposal
MES	31/08/22	595.00	0.20	119.00	Review emails re Jaggot status and response to Atradius
TOTAL:			90.50	\$35,684.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.20	\$895.00	\$179.00
Hodgson, Daniella S. (DSH)	1.90	\$325.00	\$617.50
Horsten, Calvin (CH)	5.40	\$295.00	\$1,593.00
Lonergan, Geri T. (GTL)	13.00	\$365.00	\$4,745.00
Muñoz, Max B. (MBM)	1.30	\$575.00	\$747.50
Nguyen, Linh (LN)	3.50	\$265.00	\$927.50
O'Leary, Dennis M. (DMO)	6.00	\$825.00	\$4,950.00
Spence, Miranda E. (MES)	9.00	\$595.00	\$5,355.00
West, Adam (AW)	47.60	\$335.00	\$15,946.00
Williams, Patrick L. (PLW)	2.60	\$240.00	\$624.00

OUR FEE \$35,684.50
 HST @ 13% 4,638.99

DISBURSEMENTS

Taxable Disbursements

Courier/Delivery 133.38

Photocopies/Scanning

1.25

Total Taxable Disbursements

\$134.63

HST @ 13%

17.50

AMOUNT DUE

\$40,475.62 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Transit No.:	10202
TD Centre	Account:	5221521
55 King Street West	Swift Code:	TDOMCATTOR
Toronto, ON M5K 1A2		

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for electronic payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

Attached is Exhibit "B"

Referred to in the
AFFIDAVIT OF STEVEN L. GRAFF

Sworn before me

this 13th day of September, 2022

A handwritten signature in blue ink, appearing to read "A. Dast", is written over a horizontal line.

Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

Lawyer	Call to Bar	Hrly Rate	Total Time	Value
O'Leary, D. M.	1984	\$760.00 (2019)	1.5	\$ 1,140.00
		\$775.00 (2020)	234.20	\$181,505.00
		\$795.00 (2021)	130.1	\$103,429.50
		\$825.00 (2022)	73.2	\$ 60,390.00
Hooke, R. T.	1989	\$725.00 (2019)	0.3	\$ 217.50
Graff, S. L.	1991	\$825.00 (2019)	182.9	\$150,892.50
		\$850.00 (2020)	109.6	\$ 93,160.00
		\$875.00 (2021)	40.9	\$ 35,787.50
		\$895.00 (2022)	17.6	\$ 15,752.00
Horvat, M. F.	1999	\$625.00 (2019)	0.1	\$ 62.50
		\$640.00 (2020)	0.2	\$ 128.00
Clark, K. R.	2001	\$675.00 (2020)	0.5	\$ 337.50
Babe, S.E.	2004	\$595.00 (2019)	3.8	\$ 2,261.00
Gentile, A.	2007	\$695.00 (2020)	1.9	\$ 1,320.50
Aversa, I. E	2008	\$550.00 (2019)	0.3	\$ 165.00
Esaw, K. A.	2010	\$495.00 (2019)	326.30	\$161,518.50
		\$535.00 (2020)	265.80	\$142,203.00
Spence, M. E	2011	\$475.00 (2019)	207.1	\$ 98,372.50
		\$525.00 (2020)	210.50	\$110,512.50
		\$550.00 (2021)	166.3	\$ 91,465.00
		\$595.00 (2022)	98.4	\$ 58,548.00
Munoz, M. B.	2012	\$525.00 (2021)	45.5	\$ 23,887.50
		\$575.00 (2022)	59.3	\$ 34,097.50
Baer, A. J.	2014	\$395.00 (2019)	6.4	\$ 2,528.00
		\$435.00 (2020)	72.7	\$ 31,624.50
McDonald, M. G.	2016	\$375.00 (2019)	6.2	\$ 2,325.00
		\$425.00 (2020)	14.5	\$ 6,162.50
		\$450.00 (2021)	0.5	\$ 225.00
John, S. L.	2017	\$350.00 (2019)	115.30	\$ 40,355.00
		\$370.00 (2020)	30.0	\$ 11,100.00
Collett, D. J.	2018	\$350.00 (2020)	102.2	\$ 35,770.00
		\$375.00 (2021)	433.9	\$ 162,712.50
Yantzi, J. W.	2019	\$325.00 (2019)	74.5	\$ 24,212.50
		\$325.00 (2020)	207.9	\$ 67,567.50
		\$350.00 (2021)	72.6	\$ 25,410.00
		\$375.00 (2022)	0.4	\$ 150.00

Lu, D. Y.	2020	\$325.00 (2020) \$325.00 (2021)	27.7 0.2	\$ 9,002.50 \$ 65.00
Bhardwaj, A. S.	2020	\$365.00 (2022)	0.3	\$ 109.50
West, A.	2021	\$325.00 (2021) \$335.00 (2022)	270.0 332.2	\$ 87,750.00 \$ 111,287.00
Clerk/Student	Call to Bar	Hrly Rate		Value
Clayton, V. L.	N/A	\$395.00 (2020)	0.2	\$ 79.00
Williams, P.	N/A	\$190.00 (2019) \$200.00 (2020) \$225.00 (2021) \$240.00 (2022)	2.4 2.8 26.9 7.0	\$ 456.00 \$ 560.00 \$ 6,052.50 \$ 1,680.00
Morris, S. R.	N/A	\$370.00 (2019) \$385.00 (2020) \$395.00 (2021) \$425.00 (2022)	17.3 15.0 58.4 0.8	\$ 6,401.00 \$ 5,775.00 \$ 23,068.00 \$ 340.00
Kannegiesser, L. J.	N/A	\$350.00 (2019)	0.4	\$ 140.00
Lonergan, G. T.	N/A	\$300.00 (2020) \$340.00 (2021) \$365.00 (2022)	270.0 9.3 33.9	\$ 81,000.00 \$ 3,162.00 \$ 12,373.50
Lal, E. R.	N/A	\$300.00 (2019) \$315.00 (2020)	4.9 6.4	\$ 1,470.00 \$ 2,016.00
Nguyen, L.	N/A	\$240.00 (2021) \$265.00 (2022)	97.5 17.5	\$ 23,400.00 \$ 4,637.50
Casasola, C. E.	N/A	\$315.00 (2020)	1.8	\$ 567.00
Hodgson, D. S.	N/A	\$325.00 (2022)	2.4	\$ 780.00
McLean, J. E.	N/A	\$215.00 (2019) \$240.00 (2020) \$265.00 (2021) \$295.00 (2022)	4.3 2.2 0.5 1.0	\$ 924.50 \$ 528.00 \$ 132.50 \$ 295.00
Vieira, I. B.	N/A	\$200.00 (2020)	0.4	\$ 80.00
Boodram, R. I.	N/A	\$225.00 (2021)	0.1	\$ 22.50
Peacocke, R.	N/A	\$340.00 (2022)	0.6	\$ 204.00
Lu, D. Y.	N/A	\$295.00 (2019) \$295.00 (2020)	67.4 104.2	\$ 19,883.00 \$ 30,739.00
D'Amico, S. A.	N/A	\$295.00 (2019)	1.5	\$ 442.50
Nguyen, A. D.		\$295.00 (2019)	1.0	\$ 295.00
Hans, S.	N/A	\$295.00 (2020)	12.4	\$ 3,658.00
Katz, A.	N/A	\$295.00 (2020) \$295.00 (2021)	3.1 15.7	\$ 914.50 \$ 4,631.50

Biswas, P. F.	N/A	\$295.00 (2020)	9.33	\$ 2,743.50
Ganeshamoorthy, S.	N/A	\$295.00 (2021)	17.1	\$ 5,044.50
Dugas, S.	N/A	\$295.00 (2021) \$295.00 (2022)	107.7 99.5	\$ 31,771.50 \$ 29,352.50
Kirsh, B. H.	N/A	\$295.00 (2021)	1.0	\$ 295.00
Garcia-Bonilla, J.	N/A	\$295.00 (2021) \$295.00 (2022)	14.10 2.8	\$ 4,159.50 \$ 826.00
Horsten, C.	N/A	\$295.00 (2022)	16.4	\$ 4,838.00
Jalayer, B.	N/A	\$295.00 (2022)	36.6	\$ 10,797.00
Stackhouse, M.	N/A	\$295.00 (2022)	5.5	\$ 1,622.50

****Standard hourly rates listed. However, in certain circumstances adjustments to the account were made.***

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

SIMRANJIT DHILLON ET AL.

Defendants

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

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

AFFIDAVIT OF STEVEN L. GRAFF

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

Steven L. Graff - LSO No. 31871V

Tel: 416-865-7726

Email: sgraff@airdberlis.com

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Tel: 416-865-3414

Email: mspence@airdberlis.com

Adam West - LSO No. 82565S

Tel: 647-426-2309

Email: awest@airdberlis.com

Fax (416) 863-1515

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

APPENDIX S
Secured Lender Listing

See attached.

908593 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	(1)
2	Parkland Industries (assigned by Pioneer Energy LP)	GSA	
3	First Ontario Credit Union	GSA	
4	Rathcliffe Capital Corp.	GSA	
5	Laurentian Bank of Canada	A O	
6	VW Credit Canada Inc.	Motor Vehicle - 2017 Audi A4	(2)
7	Meridian Credit Union Limited	GSA	

Notes:

(1) CIBC's GSA is in first position, subject to specific charges on property in favour of vehicle leasing companies. In addition, First Ontario Credit Union was in first position with respect to specific charges over certain property that became subject to the FOCU Receivership Order referred to at paragraph 2.1.8 of the Thirteenth Report. The Receiver no longer has possession of any of 908's property subject to a first charge in favour of First Ontario Credit Union.

(2) Security released to secured creditor.

1393382 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	(1)
2	First Ontario Credit Union	GSA, Assignment of Rents (Bloomfield)	

Notes:

(1) CIBC's GSA is in first position, subject to First Ontario Credit Union being in first position with respect to specific charges over certain property that became subject to the FOCU Receivership Order referred to at paragraph 2.1.8 of the Thirteenth Report. The Receiver no longer has possession of any of 1393382 Ontario Limited's property subject to a first charge in favour of First Ontario Credit Union.

2145754 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	
2	Laurentian Bank of Canada	GSA	
3	Bodkin, a division of Bennington Financial Corp. ("Bodkin")	Leased equipment - Slush Machine	(1)
4	CIBC		

(1) Receiver released its interest, if any, in the asset(s) subject to the Bodkin lease;

2123618 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	

1849722 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	Parkland Industries Ltd. (assigned from Pioneer Energy LP)	GSA	
2	CIBC	GSA	

2469244 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	

2364507 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	Yogurtworld Enterprises Inc.	GSA	
2	Yogurtworld Enterprises Inc.	GSA	
3	Yogurtworld Enterprises Inc.	GSA	
4	Yogurtworld Enterprises Inc.	GSA	
5	CIBC	GSA	

2612550 Ontario Limited

#	Creditor	Nature of Security / Asset(s)	Notes:
1	CIBC	GSA	

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

THIRTEENTH REPORT OF THE RECEIVER

AIRD & BERLIS LLP
Brookfield Place
181 Bay Street, Suite 1800
Toronto, Ontario M5J 2T9

Steven L. Graff (LSO # 31871V)

Tel: (416) 865-7726

Email: sgraff@airdberlis.com

Miranda Spence (LSO # 60621M)

Tel: (416) 865-3414

Email: mspence@airdberlis.com

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

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

BETWEEN:

(Court Seal)

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

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

Defendants

DISTRIBUTION AND APPROVAL ORDER

THIS MOTION, made by the BDO Canada Limited (“**BDO**”), in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**” or “**Eagle**”

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

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

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

1. **THIS COURT ORDERS** that the time for service of the notice of motion and the motion record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the First Report and the activities of the Receiver described therein be and are hereby approved.
3. **THIS COURT ORDERS** that the Second Report and the activities of the Receiver described therein be and are hereby approved.
4. **THIS COURT ORDERS** that the Third Report and the activities of the Receiver described therein be and are hereby approved.
5. **THIS COURT ORDERS** that the Fourth Report and the activities of the Receiver described therein be and are hereby approved.
6. **THIS COURT ORDERS** that the Fifth Report and the activities of the Receiver described therein be and are hereby approved.

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

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

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

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

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

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

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

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

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

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

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

18. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to distribute to CIBC such further sums as may become available for distribution from time to time.

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

DISTRIBUTION AND APPROVAL ORDER

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

Steven L. Graff (31871V)
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Miranda Spence (60621M)
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Adam West (82565S)
awest@airdberlis.com

Tel: 416-863-1500

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

TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

BETWEEN:

(Court Seal)

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

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

Defendants

ORDER RE ADMINISTRATION OF THE RECEIVER'S COLLECTION PLAN

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the Court-appointed receiver and manager (in such capacity, the "**Receiver**"), of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza ("**908**" or "**Eagle**

Travel”), for an order, (a) directing that an Application to Register Court Order be deleted from title to the property located at 43 Arctic Fox Crescent; (b) setting aside the default judgment against Town Transport Ltd.; (c) granting default judgment against Town Transportation Ltd.; (d) correcting the legal names of 9268-5882 Quebec Inc. dba JVM Transport and 6002676 Canada Inc. o/a On-Time Transport incorrectly named within their respective default judgments; (e) directing that the disputed claims of the RSG Law Customers (as defined below) be adjudicated by the Claims Officer, without prejudice to the default judgments entered against the RSG Law Customers; (f) enforcing the settlements reached between the Receiver and the RSG Law Settled Customers (as defined below); and (g) enforcing the settlement reached between the Receiver and Najinder Transport Inc. was heard on September 20, 2022 by judicial teleconference via Zoom at Toronto, Ontario.

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

1. **THIS COURT ORDERS** that the time for service of the notice of motion and the motion record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that Land Registrar of the Land Registry Office of Peel Region (No. 43) be directed to delete the Application to Register Court Order registered as Instrument Number PR3604919 from the parcel register for 43 Arctic Fox Crescent, Mississauga, Ontario PIN 14221-3436.

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

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

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

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

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

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

**ORDER RE ADMINISTRATION OF THE RECEIVER'S
COLLECTION PLAN**

AIRD & BERLIS LLP
Barristers and Solicitors
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awest@airdberlis.com

Tel: 416-863-1500

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

Schedule "A" – Town Transportation Judgment

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

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

Defendants

JUDGMENT

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

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

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

Date _____

Signed by _____

Local Registrar

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

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

and **SIMRANJIT DHILLON ET AL.**
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

JUDGMENT

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

Schedule "B" – Misnamed Default Judgments

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

Schedule "C" – Corrected Judgments

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

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

Defendants

JUDGMENT

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

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

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

Date _____

Signed by _____

Local Registrar

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

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

and **SIMRANJIT DHILLON ET AL.**
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

JUDGMENT

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

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

Defendants

JUDGMENT

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

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

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

Date _____

Signed by _____

Local Registrar

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

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

and **SIMRANJIT DHILLON ET AL.**
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

JUDGMENT

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

Schedule “D” – RSG Law Customers List

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

50807737.1

Schedule "E" – RSG Law Settled Customers List

Subject Customer	Default Judgment Amount	Settlement Amount
2048870 Ontario Inc.	\$23,675.18	\$15,899.74
SBS Expedited Services Ltd.	\$169,896.41	\$163,464.80
107017009 Canada Inc. o/a TGR-Trans	\$40,871.30	\$37,852.45

50807740.1

TAB 5

SERVICE LIST

TO:	<p>LENCZNER SLAGHT ROYCE SMITH GRIFFIN LLP Barristers and Solicitors 130 Adelaide Street West, Suite 2600 Toronto ON M5H 3P5</p> <p>J. THOMAS CURRY Tel: 416-865-3096 Fax: 416-865-9010 Email: tcurry@litigate.com</p> <p>MONIQUE J. JILESEN Tel: 416-865-2926 Fax: 416-865-2851 Email: mjilesen@litigate.com</p> <p>BRIAN KOLENDA Tel: 416-865-2897 Email: bkolenda@litigate.com</p> <p>ANDREW PORTER Tel: 416-865-3554 Email: aporter@litigate.com</p> <p>CHRISTOPHER YUNG Tel: 416-865-2976 Fax: 416-865-3730 Email: cyung@litigate.com</p> <p>JESSICA KRAS Tel: 416-865-3718 Fax: 416-865-6773 Email: jkras@litigate.com</p> <p>Lawyers for the Plaintiff</p>	<p>SCARFONE HAWKINS LLP 1 James Street South 14th Floor Hamilton, ON L8N 3P9</p> <p>Joe Speranzini 905-523-1333 speranzini@shlaw.ca</p> <p>Danielle Iampietro 905-523-4384 iampietro@shlaw.ca</p> <p>Patrick Mc Ilhone 905-523-1333 pmcilhone@shlaw.ca</p> <p>Lawyers for the Plaintiff</p>
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<p>LERNERS LLP Barristers and Solicitors 130 Adelaide Street West Suite 2400 Toronto ON M5H 3P5</p> <p>CYNTHIA B. KUEHL Tel: (416) 601-2350 Fax:(416) 867-2402 Email: ckuehl@lernalers.ca</p> <p>EMILY Y. FAN Tel: (416) 601-2390 Fax:(416) 867-2452 Email: efan@lernalers.ca</p> <p>LINDSAY A. WOODS Tel: (416) 601-4107 Fax:(416) 601-4111 Email: lwoods@lernalers.ca</p> <p>Lawyers for the Defendants, 1882190 Ontario Inc., 2616768 Ontario Limited, 2616766 Ontario Limited, Hira Dhillon and Mahan Dhillon and Vipen Chausar, Rupinder Kaur, Tiger Express Inc., and 2309136 Ontario Inc. (o/a IndoCanadian Carriers)</p>	<p>CRAWLEY MACKEWN BRUSH Barristers & Solicitors 179 John Street, Suite 800 Toronto, ON M5T 1X4</p> <p>ALISTAIR CRAWLEY Tel: (416) 217-0806 Email: acrawley@cmlaw.ca</p> <p>JONATHAN PREECE Tel: (416) 217-0897 Email: jprece@cmlaw.ca Fax: (416) 217-0220 Lawyers for the Defendant, Simranjit Dhillon and 2364507 Ontario Limited</p>
<p>Kuldip Kaur Dhillon 21 Laurentia Drive, Tilbury, ON N0P 2L0</p>	<p>Gurmail Kaur Dhillon 60 Rose Avenue, Tilbury, ON N0P 2L0</p>
<p>Harpreet Dhillon 12774 Innis Lake Rd., Caledon, ON L7C 2Y4</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, ON L7C 2Y4</p>
<p>AIRD & BERLIS LLP Barristers and Solicitors 181 Bay Street, Suite 1800 Toronto, ON M5J 2T9</p> <p>STEVEN L. GRAFF (LSO # 31871V)</p>	<p>STOCKWOODS LLP TD North Tower 77 King Street West, Suite 4130 P.O. Box 140 Toronto-Dominion Centre Toronto, Ontario M5K 1H1</p>

	<p>Tel: 416-865-7726 Fax: 416-863-1515 Email: sgraff@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 Court-appointed Receiver and Manager of certain of the Defendants</p>	<p>Luisa Ritacca 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 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@millerthomson.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 1 Hunter Street East Suite 200 Hamilton, ON L8N 3W1</p>	<p>FLETT BECCARIO 190 Division Street P.O. Box 340 Welland ON L3B 5P9</p> <p>J. ROSS MACFARLANE (LSO# 36417N)</p>

<p>DAVID J.H. JACKSON Tel: (905) 528-8411 ext. 304 Fax: (905) 528-9008 Email: jacksond@simpsonwagle.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@simpsonwagle.com</p> <p>Lawyers for msi Spergel Inc., in its capacity as Court- Receiver and Manager of 2561534 Ontario Limited.</p>	<p>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 (LSO# 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> <p>Lawyers for msi Spergel Inc., in its capacity as Court- Receiver and Manager of 2145744 Ontario Limited</p>
<p>HIMELFARB PROZANSKI Barristers and Solicitors 480 University Avenue, Suite 1401</p>	<p>GOWLING WLG Barristers and Solicitors 1 First Canadian Place</p>

<p>Toronto, ON M5G 1V2 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>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>
<p>Scotia Mortgage Corporation Thames-Lea Sh Ctre, 635 Grand Avenue West, Chatham, Ontario, N7L 1C5</p>	<p>CHAITONS LLP Barristers and Solicitors 5000 Yonge Street, 10th Floor Toronto, ON M2N 7E9</p> <p>GARY FELDMAN Tel: (416) 218-1130 Fax: (416) 222-8402 Email: gary@chaitons.com</p> <p>CHRIS STAPLES Tel: (416) 218-1147 Fax: (416) 218-1847 Email: chris@chaitons.com</p> <p>Lawyers for Bank of Montreal</p> <p>GEORGE BENCHETRIT Tel: (416) 218-1141 Fax: (416) 222-1841 Email: george@chaitons.com</p> <p>SANEEA TANVIR</p>

		<p>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 Ratheliffe</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> <p>Lawyers to Lou Cerruti and Claybar Contracting Inc.</p>
	<p>Minister of Revenue</p>	<p>THORNTON GROUT FINNIGAN LLP Barristers and Solicitors</p>

	<p>Revenue Collections Branch - Insolvency Unit, 33 King Street W., P.O. Box. 627, Oshawa ON, L1H 8H5</p>	<p>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>
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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 September 20, 2022)

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