

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF DEL EQUIPMENT INC.**

Applicant

**SUPPLEMENTAL FACTUM OF THE APPLICANT
Motion for Second Preservation Order**

(Motion returnable November 5, 2019)

Goodmans LLP
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Jason Wadden LSO# 46757M
jwadden@goodmans.ca

Christopher G. Armstrong LSO# 55148B
carmstrong@goodmans.ca

Andrew Harmes LSO#: 73221A
aharmes@goodmans.ca

Tel: 416.979.2211
Fax: 416.979.1234

Lawyers for Del Equipment Inc.

TABLE OF CONTENTS

OVERVIEW..... 1

BACKGROUND 1

FACTS 2

ARGUMENT..... 4

Commingling Does Not Mean there is no “Specific Fund”..... 5

The Mack Defense Funds Have Not Been Depleted, or are Traceable..... 6

Injunctive Relief is Available in the Alternative..... 7

CONCLUSION 9

OVERVIEW

1. Del Equipment Inc. (“**DEL**” or the “**Company**”) brings a second motion seeking a further preservation order as a result of Gin-Cor Industries Inc.’s (“**Gin-Cor**”) failure to comply with the first preservation order granted by this Court on October 22, 2019 (the “**Preservation Order**”), which, among other things, required Gin-Cor to transfer funds in the amount of \$874,107.08 (the “**Funds**”) to MNP Ltd. in its capacity as monitor (the “**Monitor**”) by no later than October 25, 2019.

BACKGROUND

2. On October 22, 2019, DEL sought protection from its creditors under the *Companies’ Creditors Arrangement Act* (the “**CCAA**”) and obtained an Initial Order which, among other things, granted a stay of proceedings and other customary relief in respect of DEL and its business.
3. Also on October 22, 2019, DEL obtained the Preservation Order that required Gin-Cor to transfer \$874,107.08, representing the Funds it wrongfully received from Mack Defense, LLC (“**Mack Defense**”) via wire transfers on or about August 28, 2019, and September 5, 2019, to the Monitor by no later than October 25, 2019.
4. Gin-Cor failed to transfer \$874,107.08 to the Monitor as required pursuant to the Preservation Order. Through its counsel, Gin-Cor has asserted that it has no obligation to make any payment to the Monitor pursuant to the Preservation Order as it commingled and depleted the Funds following their receipt from Mack Defense.
5. This supplemental factum is delivered in response to Gin-Cor’s arguments in this regard. DEL otherwise continues to rely on the facts and law as detailed in its factum dated October 21, 2019.

FACTS

6. The key facts DEL relies upon can be summarized as follows:¹
- (a) DEL was (and is) entitled to payment of \$874,107.08 from Mack Defense for the up-fit and supply of certain trucks delivered by DEL in May and June 2019;
 - (b) Gin-Cor improperly directed Mack Defense to pay Gin-Cor for these trucks notwithstanding that Gin-Cor had no entitlement to receive such payment. At the time of the improper instruction, Gin-Cor was managing DEL's business and, as such, was a fiduciary to DEL;
 - (c) Based on the improper payment instructions provided by Gin-Cor, Mack Defense paid a total of \$874,108.08 to Gin-Cor via wire transfers made on August 28 and September 5, 2019;
 - (d) Even though Gin-Cor's management of the DEL business had been terminated by the time Gin-Cor received the Funds, Gin-Cor continued to owe DEL fiduciary duties with respect to its receipt of the Funds, which it knew were intended to be paid by Mack Defense to DEL;
 - (e) There is no basis upon which Gin-Cor was entitled to receive or keep the payments it received from Mack Defense;

¹ The facts DEL relies on are outlined in detail in its October 21 factum and are not repeated here for brevity.

- (f) Gin-Cor has admitted that the payments it received from Mack Defense are DEL's funds. As discussed further below, Gin-Cor acknowledged that the Funds were "Del funds" after Gin-Cor had transferred the Funds to another account; and
- (g) Gin-Cor has refused to pay over the Funds it received from Mack Defense to DEL based on Gin-Cor's (incorrect) theory that it can set-off the Funds against other amounts allegedly owing from DEL to Gin-Cor.

Affidavit of Douglas Lucky sworn October 20, 2019 (the "**Lucky Affidavit**") at paras. 61 – 66; Applicant's Application Record dated October 22, 2019 (the "**Application Record**"), Tab 4.

7. In the nearly two-weeks since Gin-Cor was served with the Preservation Order, it has made no attempt to contest any of these facts or otherwise justify its unlawful receipt and retention of the Funds. Rather Gin-Cor, through correspondence from its counsel, has taken the position it is not required to make any payment to the Monitor pursuant to the Preservation Order as it has commingled or depleted the Funds in the ordinary course of its business.

Affidavit of Andrew Harmes sworn November 1, 2019 (the "**Harmes Affidavit**"), at Exhibit "B"; Motion Record of the Applicant dated November 1, 2019 (the "**Motion Record**"), Tab 2,

8. In support of this contention, Gin-Cor's counsel delivered a redacted TD Canada Trust bank account statement identified as being a Gin-Cor bank account statement for the period August 29, 2019, through October 24, 2019.² The bank statement reflects receipt of wire payments in the amount of \$62,402.33 on August 29, 2019, and \$811,669.75 on September 5, 2019, which

² Counsel to Gin-Cor's letter to counsel to DEL and the Monitor dated October 29, 2019, enclosing the bank statement was inadvertently misfiled and had not been reviewed by counsel to DEL prior to the delivery of the Motion Record on November 1, 2019. As such, a copy was not included in the Harmes Affidavit. A copy of the letter is attached hereto as Schedule "C".

amounts and dates generally correspond with DEL's understanding of when Gin-Cor received the payments from Mack Defense, and the amounts thereof.

9. On the same day the payment of \$811,669.75 was received from Mack Defense, Gin-Cor's bank statement reflects a \$1.14 million debit to "BCRS Payment". As: (i) Gin-Cor only had \$1,705.52 in its bank account at the start of the day on September 4, 2019; and (ii) less that \$12,000 was debited over the course of the day for other payments, all or substantially all of the Mack Defense payment received on September 5, 2019 was transferred to "BCRS Payment".
10. Gin-Cor's bank statement also shows numerous other entries for "BCRS Payment" as well as "BCRS Advance" over the period, which entries appear to reflect payments to, and advances from, another Gin-Cor account. Based on the bank statement, it appears that Gin-Cor's bank account is operated in tandem with this other account, with any daily surplus balance in Gin-Cor's bank account being paid to the other account, and any daily shortfall in the cash balance being funded from the other account.
11. Gin-Cor has not provided any bank statements for this other account.
12. Gin-Cor has not provided any evidence to show that the Funds it received from Mack Defense were actually dissipated, rather, the evidence provided only shows that the Funds were moved from one account to the other.

ARGUMENT

13. The only defence raised by Gin-Cor to justify its non-compliance with the Preservation Order and its opposition to this motion is that it commingled and/or depleted the Funds, which it knew or ought to have known were not intended to be paid to it. Relying on its own misconduct in

failing to have segregated, returned or paid over the payments it wrongfully received from Mack Defense, Gin-Cor then argues that there is no readily identifiable “specific fund” within the meaning of Rule 45.02 for a preservation order to attach to. This argument is incorrect for the following reasons.

COMMINGLING DOES NOT MEAN THERE IS NO “SPECIFIC FUND”

14. This Court has previously clarified the meaning of a readily identifiable “specific fund” within the meaning of Rule 45.02 as it relates to issues of commingling:

The first part of the “specific fund” requirement can be satisfied if the plaintiff shows that a specified and differentiated sum of money exists under the control of the defendant or a third party. The money in question does not have to be physically separated or segregated from other monies. It does not have to be bound in a rubber band and secured in a safety deposit box, or hidden under a mattress. Most 45.02 claims are for funds that are “sitting in” a bank account. But modern banking does not keep actual funds in a bank account or even trust account. The account holder’s right to the monies in her bank account is based on related and supporting documentation. To accord with modern banking practices, it is enough if the specified amount is sufficiently differentiated by a book-keeping entry or line-item description in an accounting ledger or other related financial documentation. The key requirement is not actual or physical segregation but a sufficient differentiation. [emphasis added]

3Genius Corp. v. Locationary Inc., 2016 ONSC 4092 at para. 14 [3Genius]; Supplemental Book of Authorities dated November 4, 2019 (the “BOA”), Tab 1.

15. In *3Genius*, the Court went on to note that a Rule 45.02 order can be made in respect of certain funds held as part of a company’s general corporate funds. The Court noted that the fact that funds are comingled or inter-mingled is not relevant because monies “always are” comingled or inter-mingled and what is important is whether or not the funds can be differentiated by an accounting entry or other means:

It is important to understand, however, that a specific fund can sometimes be found in a defendant’s or third party’s general corporate funds. This will happen when the claimed fund is, or is likely to be, differentiated by a book-keeping entry or line-item description in a financial ledger. The point is not that the monies are not co-mingled or inter-mingled because they always are - whether in trust accounts or general bank accounts. The question is whether the claimed fund is reasonably

identifiable (i.e. differentiated) by a book-keeping entry or other line-item descriptor.

3Genius, supra at para. 16; BOA, Tab 1.

16. DEL is not claiming a general entitlement to Gin-Cor's corporate funds. Rather, it claims that two specific payments received by Gin-Cor from Mack Defense – which payments are clearly identified in Gin-Cor's bank statement as being received by it on August 28 and September 5 – constitute a readily identifiable specific fund to which it has trust and other proprietary claims. The fact that Gin-Cor might have moved the funds it received from Mack Defense from one account to another does not defeat this Court's ability to preserve such funds – indeed, such movement and allegations that the funds received from Mack Defense are going to be used in Gin-Cor's business only heightens the need for a Rule 45.02 order. In light of the clear delineation of the Mack Defense payments in Gin-Cor's bank statements as can be determined by the wire-transfer and other accounting entries, such funds remain a “specific fund” notwithstanding their commingling with other funds on deposit in Gin-Cor's account. As referenced above, Gin-Cor itself continued to treat the Funds as a “specific fund” as Gin-Cor acknowledged on September 18, 2019 – after the Funds had been transferred to the other Gin-Cor account – that the Funds were “Del funds”.

Lucky Affidavit, para. 62(g); Application Record, Tab 4E.

THE MACK DEFENSE FUNDS HAVE NOT BEEN DEPLETED, OR ARE TRACEABLE

17. Gin-Cor further argues that, following their receipt, it depleted the Funds such that the specific funds requirement is not met. While some authorities have suggested that the depletion of funds from a general account may be relevant in determining whether a specific fund exists, others

have held that it remains open to the Court to find the existence of a specific fund even where funds have been depleted, or to trace funds as necessary to prevent an injustice.³

18. On the facts, there has been no depletion that prevents the Court from finding the continuing existence of a readily identifiable specific fund.
19. To the contrary, the evidence only discloses that Gin-Cor moved the Funds from one bank account to another. In particular, Gin-Cor's bank statement specifically discloses that the vast majority of the Funds it wrongfully received from Mack Defense were transferred to the other account on September 5, 2019. There is no evidence that the Funds wrongfully received by Gin-Cor have been depleted; rather, they stand to the credit of Gin-Cor's other account, and remain available to Gin-Cor as readily identifiable specific funds to be transferred to the Monitor.⁴

INJUNCTIVE RELIEF IS AVAILABLE IN THE ALTERNATIVE

20. Even if the Court determines that the deposit of the Funds into Gin-Cor's bank account or the subsequent transfer of the Funds to its other account result in the Funds being sufficiently differentiated so as to preclude relief under Rule 45.02, it remains open to the Court to grant injunctive relief under both Section 101 of the *Courts of Justice Act* (Ontario) and/or Section 11 of the CCAA to prevent an injustice to DEL and its creditors.⁵

³ See *Deol v. Morcan Financial Inc.*, 2011 ONSC 7113 at para. 11, commenting that tracing a specific fund may be done in the appropriate circumstances to prevent an injustice (BOA, Tab 2) and also *Leung Estate v. Leung*, 2004 CarswellOnt 1366 (Ont. S.C.J. [Estates List]) at paras. 21-23 [*Leung*], where the specific funds in question were traced from the deceased's account into a corporate account and corporate assets were ordered paid over under Rule 45.02 (BOA, Tab 3). *Leung* also stands for the broader proposition that a Court has authority under both Rule 45.02 to require a defendant to pay over general corporate assets. While some subsequent decisions have criticized this reasoning, *Leung* has not been overturned.

⁴ While Gin-Cor has not provided the statement for its other account, it follows that the current availability in the other account is approximately \$874,108.08 higher than it would otherwise be had Gin-Cor not received and wrongfully retained the Funds.

⁵ The test for injunctive relief under section 101 of the *Courts of Justice Act* (Ontario) is well known: (i) a serious issue to be tried (a low threshold); (ii) irreparable harm (which can include inability to collect on a judgment); and (iii) balance of

Leung, at para. 26. BOA, Tab 3, at para. 26.

Courts of Justice Act, R.S.O. 1990, c. C.43 section 101.

CCAA, section 11.

21. The uncontested facts are that Gin-Cor wrongfully received nearly \$1 million dollars it knew or ought to have known it was not entitled to receive. Rather than return the Funds to Mack Defense, pay them over to DEL (whom they knew or out to have known was the intended payee) or, at a minimum, segregate the Funds, Gin-Cor instead opted to treat the Funds as its own monies.
22. Gin-Cor's actions were a contributing factor to the commencement of the CCAA proceedings, and its wrongful retention of the Funds threaten to seriously prejudice DEL and its creditors, including to the extent Gin-Cor may gain a "leg-up" on other unsecured creditors via its wrongful receipt and retention of the Funds. In treating the Funds as its own, Gin-Cor's conduct also demonstrates that there is a serious risk of dissipation of assets in advance of DEL obtaining judgment or other relief against Gin-Cor.
23. Granting an order requiring Gin-Cor to pay an amount equal to the Funds to the Monitor notwithstanding any commingling or dissipation is necessary to protect the interests of DEL and its other creditors and preserve the *status quo* that would have existed but for Gin-Cor's wrongful conduct.

convenience. In addition, this Court has jurisdiction under section 11 of the CCAA to make any order that it considers appropriate in the circumstances. Given DEL's claim against Gin-Cor represents a significant asset of the debtor, and the unfairness that would result amongst DEL's creditors if DEL were ultimately not able to obtain satisfaction of the relief it will ultimately obtain against Gin-Cor, the balance of convenience strongly favours the granting of injunctive relief to protect both DEL and its general body of creditors.

CONCLUSION

24. There is no basis to Gin-Cor's contention that it is not required to comply with the Preservation Order as a result of the Funds being deposited into its bank account and subsequently moved to another account. Upon payment to Gin-Cor, the Funds were a readily identifiable specific fund by virtue of their receipt being specifically recorded in Gin-Cor's bank statements. They remained a specific fund when they were recorded as being transferred to another Gin-Cor account, and remain sufficiently differentiated and available to Gin-Cor to be transferred to the Monitor pending this Court's determination of DEL's claims against Gin-Cor.

ALL OF WHICH IS RESPECTFULLY SUBMITTED.

November 4, 2019

GOODMANS LLP

Goodmans LLP

**Jason Wadden
Christopher G. Armstrong
Andrew Harmes**

SCHEDULE A

LIST OF AUTHORITIES

1. *3Genius Corp. v. Locationary Inc.*, 2016 ONSC 4092
2. *Deol v. Morcan Financial Inc.*, 2011 ONSC 7113
3. *Leung Estate v. Leung*, 2004 CarswellOnt 1366 (Ont. S.C.J. [Estates List])

SCHEDULE B

STATUTORY REFERENCES

***COMPANIES' CREDITORS ARRANGEMENT ACT,* R.S.C. 1985, c C-36, as amended**

s. 11

General power of court – Despite anything in the *Bankruptcy and Insolvency Act* or the *Winding-up and Restructuring Act*, if an application is made under this Act in respect of a debtor company, the court, on the application of any person interested in the matter, may, subject to the restrictions set out in this Act, on notice to any other person or without notice as it may see fit, make any order that it considers appropriate in the circumstances.

***COURTS OF JUSTICE ACT,* R.S.O. 1990, c. C.43**

s. 101(1)

Injunctions and receivers – In the Superior Court of Justice, an interlocutory injunction or mandatory order may be granted or a receiver or receiver and manager may be appointed by an interlocutory order, where it appears to a judge of the court to be just or convenient to do so.

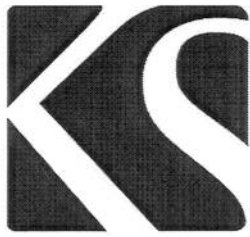
***RULES OF CIVIL PROCEDURE,* R.R.O. 1990, Reg. 194, Rule 45.02**

SPECIFIC FUND

45.02 Where the right of a party to a specific fund is in question, the court may order the fund to be paid into court or otherwise secured on such terms as are just.

SCHEDULE C

[See attached]



**Kagan
Shastri** ^{LLP}
LAWYERS

RAHUL SHASTRI
T.416.368.2100 Ext. 223
F.416.324.4200
E. rshastri@ksllp.ca

File No.: 19054

October 29, 2019

EMAIL: jwadden@goodmans.ca

Jason Wadden
Goodmans LLP
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON., M5H 2S7

Counsel to the Applicant

Dear Mr. Wadden:

Re: *Companies Creditors Arrangement Act* Proceedings of Del Equipment Inc.
Court File No. CV-19-629552-CL

Thank you for your letter of October 28, 2019. We have reviewed same.

We disagree that Gin-Cor has misconstrued Justice Hainey's Order. We further disagree that Gin-Cor is in breach of the same.

The Order was made pursuant to r.45.02 and mandates that Gin-Cor deliver to the Monitor the specific funds it received from Mack Defence on August 28, 2019 and September 5, 2019. Under r.45.02, the requirement at law is that the funds have not been commingled and remain in existence as at the date of the Order. Based on our review of the materials since provided to us by Gin-Cor, neither circumstance is present.

From and after August 28, 2019 through to October 23, 2019, Gin-Cor's operating account, into which the funds from Mack Defence were deposited, had debits and credits totaling in excess of \$10MM all of which represented normal operating expenses including third party supplier payments, payroll and advances and repayments under its operating line. We attach the transaction history from the account for the period in question.

Should the Applicant (or the Monitor) continue to disagree with the matters noted above, an attendance before Justice Hainey will be required.

We look forward to your advice.

Yours truly,

KAGAN SHASTRI LLP

A handwritten signature in black ink, appearing to be 'Rahul Shastri', with a large, stylized flourish at the end.

Rahul Shastri
RS*en
Encl.

c.c. client (by email with encl)
Jennifer Stam (by email with encl.)
Katie Parent (by email, with encl.)



Account Name: [REDACTED] Account: [REDACTED] Branch: [REDACTED] Currency: CAD

B/D	Description	Debit	Credit	Date	Balance
	Balance Forward			08/29/2019	\$1,097.96
	FX TFR C#00024730917	\$40,289.40		08/29/2019	
	190829S8745200WIRE		\$62,402.33	08/29/2019	
	GST34 8350267 BUS	\$193,802.57		08/29/2019	
	CHQ#21093-0140687075	\$81.56		08/29/2019	
	CHQ#21097-3142464065	\$999.30		08/29/2019	
	CHQ#21044-4140085758	\$552.80		08/29/2019	
	BCRS ADVANCE		\$175,000.00	08/29/2019	\$2,774.66
	190830S0892100WIRE		\$85,297.50	08/30/2019	
	JO004 To3120 5239875	\$77,029.84		08/30/2019	
	JO014 Fr3120 5239875		\$27,635.80	08/30/2019	
	RDC DEPOSIT		\$203,542.23	08/30/2019	
	JO592 To3102 5265453	\$93,154.43		08/30/2019	
	JQ002 Fr3102 5265453		\$83,349.98	08/30/2019	
	ELAVON MRCH SVC MSP		\$1,000.00	08/30/2019	
	ELAVON MRCH SVC MSP		\$2,132.24	08/30/2019	
	CHQ#21069-0141700478	\$67.80		08/30/2019	
	CHQ#21077-0141192986	\$17,131.25		08/30/2019	
	CHQ#21108-0141192989	\$77,667.54		08/30/2019	
	CHQ#21010-0142019525	\$2,203.50		08/30/2019	
	CHQ#21051-0141374672	\$565.00		08/30/2019	
	CHQ#21125-0141396254	\$26,618.75		08/30/2019	
	CHQ#21124-0141396257	\$247,645.15		08/30/2019	
	CHQ#21126-0141396260	\$39,766.02		08/30/2019	
	CHQ#21094-3143262308	\$288.15		08/30/2019	
	CHQ#21029-3143467598	\$149.16		08/30/2019	
	CHQ#21064-4141422576	\$52,606.97		08/30/2019	
	CHQ#21080-4141486095	\$977.76		08/30/2019	
	CHQ#21106-0142055882	\$1,473.24		08/30/2019	
	SERVICE CHARGE	\$332.50		08/30/2019	
	ITEMS DEP FEE	\$20.24		08/30/2019	
	PAPER STMT FEE	\$5.00		08/30/2019	
	BCRS ADMIN FEE	\$300.00		08/30/2019	
	BCRS LOAN INTEREST	\$12,436.51		08/30/2019	
	BCRS ADVANCE		\$245,000.00	08/30/2019	\$293.60
	City of Kingsto AP		\$898.35	09/03/2019	
	MAXIM AP		\$3,827.69	09/03/2019	
	RDC DEPOSIT		\$51,089.08	09/03/2019	
	GEORGE STOCKFIS RLS	\$910.71		09/03/2019	
	GEORGE STOCKFIS RLS	\$1,134.52		09/03/2019	
	GEORGE STOCKFIS RLS	\$1,450.57		09/03/2019	
	GEORGE STOCKFIS RLS	\$1,555.16		09/03/2019	
	MACEWEN PETROL BPY	\$4,508.44		09/03/2019	
	FORD CREDIT CA APY	\$744.81		09/03/2019	
	ELAVON MRCH SVC MSP	\$99.79		09/03/2019	
	ELAVON MRCH SVC MSP	\$441.10		09/03/2019	
	ELAVON MRCH SVC MSP	\$556.86		09/03/2019	
	RWAM INSURANCE MSP	\$838.01		09/03/2019	
	RWAM INSURANCE MSP	\$2,004.18		09/03/2019	

B/D	Description	Debit	Credit	Date	Balance
	RWAM INSURANCE MSP	\$14,596.18		09/03/2019	
	TAX PYT FEE	\$2.00		09/03/2019	
	CHQ#20600-1142116896	\$835.17		09/03/2019	
	CHQ#21054-4141803942	\$2,025.96		09/03/2019	
	TD20172601520 CER	\$2,031.40		09/03/2019	
	CHQ#21115-1142967654	\$1,605.03		09/03/2019	
	CHQ#21113-1142969229	\$1,500.00		09/03/2019	
	CHQ#21112-1142969232	\$5,039.48		09/03/2019	
	CHQ#20385-0144399980	\$70,126.04		09/03/2019	
	CHQ#21070-1143413334	\$2,550.00		09/03/2019	
	CHQ#21111-2142725302	\$11,865.00		09/03/2019	
	BCRS ADVANCE		\$75,000.00	09/03/2019	\$4,688.31
	CERVUS EQUIPMEN PAY		\$54,640.81	09/04/2019	
	RDC DEPOSIT		\$43,075.61	09/04/2019	
	O00743 Payworks PAY	\$208,560.24		09/04/2019	
	VW CREDIT CAN LOAN	\$2,678.07		09/04/2019	
	ELAVON MRCH SVC MSP		\$42.38	09/04/2019	
	ELAVON MRCH SVC MSP		\$3,365.57	09/04/2019	
	CHQ#21122-0144942704	\$3,238.88		09/04/2019	
	CHQ#21109-2143658227	\$1,800.00		09/04/2019	
	CHQ#21119-2143079890	\$4,721.28		09/04/2019	
	CHQ#21110-4144793988	\$2,938.00		09/04/2019	
	CHQ#21013-4144795206	\$170.69		09/04/2019	
	BCRS ADVANCE		\$120,000.00	09/04/2019	\$1,705.52
	GC 3409-DEPOSIT		\$304,889.82	09/05/2019	
	190905S8619100WIRE		\$811,669.75	09/05/2019	
	RDC DEPOSIT		\$21,886.46	09/05/2019	
	COUNTY OF RENFR MSP		\$8,055.49	09/05/2019	
	FIRST DATA CORP RLS	\$39.54		09/05/2019	
	LIFEWORXSLOCKBO BPY	\$308.49		09/05/2019	
	Hydro One BPY	\$1,872.73		09/05/2019	
	LN PYMT 920278504	\$1,096.90		09/05/2019	
	ELAVON MRCH SVC MSP		\$167.27	09/05/2019	
	ELAVON MRCH SVC MSP		\$262.44	09/05/2019	
	ELAVON MRCH SVC MSP		\$744.01	09/05/2019	
	ELAVON MRCH SVC MSP		\$2,029.63	09/05/2019	
	CHQ#21090-2144125111	\$6,557.37		09/05/2019	
	CHQ#21120-2144265778	\$1,455.00		09/05/2019	
	BCRS PAYMENT	\$1,140,000.00		09/05/2019	\$80.36
	1490288 ONTARIO PAY		\$161.25	09/06/2019	
	Fowler Construc AP		\$7,101.45	09/06/2019	
	RDC DEPOSIT		\$2,841.62	09/06/2019	
	G Tackaberry MSP		\$951.05	09/06/2019	
	Twp of Armour AP		\$764.17	09/06/2019	
	KIRBY INTERNATI AP		\$904.87	09/06/2019	
	TIMMINS AP		\$1,227.83	09/06/2019	
	ELAVON MRCH SVC MSP		\$790.83	09/06/2019	
	ELAVON MRCH SVC MSP		\$1,009.44	09/06/2019	
	CHQ#21078-1140834762	\$142.38		09/06/2019	
	CHQ#21116-2144963704	\$4,508.70		09/06/2019	
	CHQ#21131-4140784239	\$247,645.15		09/06/2019	
	CHQ#21132-4140784242	\$247,645.15		09/06/2019	
	CHQ#21002-1140927165	\$57,621.31		09/06/2019	
	BCRS ADVANCE		\$545,000.00	09/06/2019	\$3,270.18
	RDC DEPOSIT		\$205,887.43	09/09/2019	
	SOUTH DUNDAS AP		\$357.97	09/09/2019	

B/D	Description	Debit	Credit	Date	Balance
	ARI 56532 AP		\$9,141.47	09/09/2019	
	LN PYMT 920278514	\$3,187.98		09/09/2019	
	LN PYMT 920278511	\$2,774.03		09/09/2019	
	ELAVON MRCH SVC MSP		\$201.71	09/09/2019	
	ELAVON MRCH SVC MSP		\$2,719.75	09/09/2019	
	CHQ#21127-0148230110	\$587.60		09/09/2019	
	CHQ#21121-1142143887	\$1,146.33		09/09/2019	
	CHQ#21118-4142330745	\$7,208.51		09/09/2019	
	BCRS PAYMENT	\$205,000.00		09/09/2019	\$1,674.06
	UNITED COUNTIES MSP		\$394.46	09/10/2019	
	190910B6680000RPW	\$112,946.50		09/10/2019	
	RDC DEPOSIT		\$42,453.19	09/10/2019	
	SGLN AP AP		\$808.42	09/10/2019	
	ARI 56533 AP		\$2,208.20	09/10/2019	
	BMO INSURANCE-I INS	\$162.59		09/10/2019	
	SEPP SUPERPASS CGB	\$3,538.27		09/10/2019	
	ELAVON MRCH SVC MSP		\$177.98	09/10/2019	
	ELAVON MRCH SVC MSP		\$987.44	09/10/2019	
	CHQ#21129-3140169902	\$1,148.46		09/10/2019	
	BCRS ADVANCE		\$70,000.00	09/10/2019	\$907.93
	DE LAGE LANDEN RLS	\$636.83		09/11/2019	
	Hydro One BPY	\$159.05		09/11/2019	
	ELAVON MRCH SVC MSP		\$1,042.36	09/11/2019	
	ELAVON MRCH SVC MSP		\$1,566.76	09/11/2019	
	CHQ#21117-2142718174	\$6,131.02		09/11/2019	
	CHQ#21135-3141178466	\$6,966.99		09/11/2019	
	CHQ#21128-4143716193	\$28,492.84		09/11/2019	
	BCRS ADVANCE		\$40,000.00	09/11/2019	\$1,130.32
	190912B7693900RPW	\$10,506.74		09/12/2019	
	GC 3409-DEPOSIT		\$199,885.03	09/12/2019	
	City of Greater AP		\$1,374.39	09/12/2019	
	FORT GARRY INDU		\$2,868.93	09/12/2019	
	RDC DEPOSIT		\$284,002.93	09/12/2019	
	ELAVON MRCH SVC MSP		\$225.93	09/12/2019	
	ELAVON MRCH SVC MSP		\$305.65	09/12/2019	
	CHQ#21130-0141582155	\$11,300.00		09/12/2019	
	CHQ#21123-3141689951	\$542.40		09/12/2019	
	CHQ#21139-4144498659	\$31,956.79		09/12/2019	
	CHQ#21138-4144498662	\$21,169.63		09/12/2019	
	CHQ#21134-4144498665	\$17,074.03		09/12/2019	
	BCRS PAYMENT	\$395,000.00		09/12/2019	\$2,243.59
	City of Kingsto AP		\$898.35	09/13/2019	
	KEN LAPAIN AND AP		\$932.25	09/13/2019	
	GC 3409-DEPOSIT		\$42,268.80	09/13/2019	
	NORTH DUNDAS AP		\$1,014.33	09/13/2019	
	TIMMINS AP		\$345.70	09/13/2019	
	ELAVON MRCH SVC MSP		\$79.92	09/13/2019	
	ELAVON MRCH SVC MSP		\$260.06	09/13/2019	
	CHQ#21136-4140092802	\$48,830.02		09/13/2019	
	CHQ#21137-4140118380	\$1,535.77		09/13/2019	
	CHQ#21133-1145135466	\$3,412.83		09/13/2019	
	BCRS ADVANCE		\$10,000.00	09/13/2019	\$4,264.38
	TOWN OF GRAVENH MSP		\$186.70	09/16/2019	
	TOWN PARRYSOUND AP		\$1,211.46	09/16/2019	
	PIONEER CONST AP		\$1,960.03	09/16/2019	
	MAXIM AP		\$3,144.75	09/16/2019	

B/D	Description	Debit	Credit	Date	Balance
	CAD/USD ACCT. TFR	\$1,346.80		09/16/2019	
	RDC DEPOSIT		\$9,459.04	09/16/2019	
	ELAVON MRCH SVC MSP		\$113.00	09/16/2019	
	ELAVON MRCH SVC MSP		\$935.65	09/16/2019	
	CHQ#21140-2140208947	\$48,200.87		09/16/2019	
	TD20172601510 CER	\$3,488.16		09/16/2019	
	BCRS ADVANCE		\$35,000.00	09/16/2019	\$3,239.18
	T OF SOUTHFRONT MSP		\$962.83	09/17/2019	
	RDC DEPOSIT		\$22,587.02	09/17/2019	
	CIBC CPD MSP	\$9,588.35		09/17/2019	
	ELAVON MRCH SVC MSP		\$270.07	09/17/2019	
	ELAVON MRCH SVC MSP		\$494.47	09/17/2019	
	CHQ#21188-2140901404	\$1,826.08		09/17/2019	
	CHQ#21154-4142267439	\$6,000.16		09/17/2019	
	CHQ#20421-4142457477	\$66,648.16		09/17/2019	
	BCRS ADVANCE		\$60,000.00	09/17/2019	\$3,490.82
	CURRIE TRUCK CE BPY		\$461.14	09/18/2019	
	GC 3110-DEPOSIT		\$1,413.01	09/18/2019	
	GC 3110-DEPOSIT		\$9,000.00	09/18/2019	
	COUNTY OF RENFR MSP		\$2,111.35	09/18/2019	
	O00743 Payworks PAY	\$207,079.54		09/18/2019	
	Hydro One BPY	\$10,644.66		09/18/2019	
	ELAVON MRCH SVC MSP		\$14.53	09/18/2019	
	ELAVON MRCH SVC MSP		\$73.34	09/18/2019	
	CHQ#21147-2141600320	\$7,814.04		09/18/2019	
	BCRS ADVANCE		\$210,000.00	09/18/2019	\$1,025.95
	TOWNSHIP OF FRO MSP		\$354.20	09/19/2019	
	City of Kingsto AP		\$409.94	09/19/2019	
	MUNOFMCDOUGALL AP		\$4,574.04	09/19/2019	
	BROADSPECTRUM (MSP		\$40,759.10	09/19/2019	
	FX TFR C#00027650384	\$6,764.75		09/19/2019	
	City of Greater AP		\$3,283.26	09/19/2019	
	RDC DEPOSIT		\$17,242.39	09/19/2019	
	Hydro One BPY	\$424.63		09/19/2019	
	ELAVON MRCH SVC MSP		\$1,142.62	09/19/2019	
	CHQ#21207-1144036725	\$11,300.00		09/19/2019	
	CHQ#21162-2141725741	\$26,264.59		09/19/2019	
	CHQ#21151-2141957929	\$53,098.87		09/19/2019	
	ELAVON MRCH SVC MSP	\$134.72		09/19/2019	
	CHQ#21202-3140984996	\$434.77		09/19/2019	
	CHQ#21150-4143603594	\$7,475.94		09/19/2019	
	CHQ#21179-1144121559	\$9,867.90		09/19/2019	
	CHQ#21087-3141251042	\$49,932.71		09/19/2019	
	BCRS ADVANCE		\$100,000.00	09/19/2019	\$3,092.62
	CITY OF QUINTE MSP		\$6,205.96	09/20/2019	
	FX TFR C#00027871535	\$13,498.60		09/20/2019	
	190920S9196300WIRE		\$123,087.59	09/20/2019	
	SOUTH DUNDAS AP		\$294.44	09/20/2019	
	TIMMINS AP		\$359.84	09/20/2019	
	RDC DEPOSIT		\$6,946.32	09/20/2019	
	RBCINS-LIFE INS	\$217.80		09/20/2019	
	ELAVON MRCH SVC MSP		\$271.82	09/20/2019	
	CHQ#21172-1144747563	\$10,864.92		09/20/2019	
	CHQ#21189-0146586110	\$8,321.52		09/20/2019	
	CHQ#21163-0146594045	\$2,494.02		09/20/2019	
	CHQ#21208-0146596307	\$6,930.50		09/20/2019	

B/D	Description	Debit	Credit	Date	Balance
	CHQ#21160-0146597660	\$5,291.49		09/20/2019	
	CHQ#21176-2142980992	\$7,427.49		09/20/2019	
	CHQ#21171-1144510881	\$23.73		09/20/2019	
	CHQ#21170-1144515309	\$1,021.61		09/20/2019	
	CHQ#21164-4144450143	\$643.42		09/20/2019	
	CHQ#21191-4144459302	\$348.94		09/20/2019	
	CHQ#21183-1144826487	\$1,707.06		09/20/2019	
	CHQ#21181-4144648287	\$1,473.52		09/20/2019	
	CHQ#21169-2142646660	\$623.02		09/20/2019	
	CHQ#21177-4144659528	\$549.36		09/20/2019	
	CHQ#21192-3141386882	\$639.00		09/20/2019	
	CHQ#21180-3141660701	\$11,982.52		09/20/2019	
	CHQ#21199-3141663062	\$4,409.12		09/20/2019	
	CHQ#21146-1145067642	\$251.96		09/20/2019	
	BCRS PAYMENT	\$60,000.00		09/20/2019	\$1,538.99
	AMEX L4X9Y6	\$642.27		09/23/2019	
	AMEX L4X9Y9	\$2,163.21		09/23/2019	
	FSP-ONTARIO L4Y3K2	\$200.00		09/23/2019	
	FSP-ONTARIO L4Y3K5	\$1,050.00		09/23/2019	
	RDC DEPOSIT		\$4,420.18	09/23/2019	
	ARI 56932 AP		\$4,388.21	09/23/2019	
	CAFO Inc INS	\$23,239.72		09/23/2019	
	C.P. ALLIANCE (LOAN	\$10,000.00		09/23/2019	
	D/L INT 920278514	\$717.35		09/23/2019	
	D/L INT 920278511	\$418.76		09/23/2019	
	D/L INT 920278504	\$129.39		09/23/2019	
	ELAVON MRCH SVC MSP		\$263.19	09/23/2019	
	ELAVON MRCH SVC MSP		\$891.12	09/23/2019	
	CHQ#21195-0148224068	\$339.00		09/23/2019	
	CHQ#21143-1140756108	\$1,201.81		09/23/2019	
	CHQ#21190-1140497142	\$1,035.09		09/23/2019	
	CHQ#21196-2144310778	\$626.51		09/23/2019	
	CHQ#21215-1140553014	\$52,820.58		09/23/2019	
	CHQ#21144-2144352757	\$3,855.29		09/23/2019	
	CHQ#21194-2144418445	\$9,199.73		09/23/2019	
	CHQ#21165-2144586718	\$3,591.22		09/23/2019	
	CHQ#21141-2144586931	\$14,370.05		09/23/2019	
	CHQ#21173-2144632918	\$6,687.23		09/23/2019	
	CHQ#21197-3143239343	\$1,311.99		09/23/2019	
	CHQ#21155-3143239715	\$761.38		09/23/2019	
	CHQ#21211-4140329163	\$13,460.26		09/23/2019	
	CHQ#21220-4140364404	\$141,100.04		09/23/2019	
	CHQ#21198-4140399588	\$79.92		09/23/2019	
	CHQ#21167-1140986268	\$508.50		09/23/2019	
	CHQ#21193-1140986616	\$30,508.92		09/23/2019	
	CHQ#21156-3143476031	\$611.64		09/23/2019	
	BCRS ADVANCE		\$310,000.00	09/23/2019	\$871.83
	CERVUS EQUIPMEN PAY		\$87,483.15	09/24/2019	
	TWPMUSKOKALAKES AP		\$6,393.53	09/24/2019	
	RDC DEPOSIT		\$20,480.18	09/24/2019	
	ELAVON MRCH SVC MSP		\$312.09	09/24/2019	
	ELAVON MRCH SVC MSP		\$836.41	09/24/2019	
	ELAVON MRCH SVC MSP		\$3,869.89	09/24/2019	
	CHQ#21148-0148991876	\$1,942.54		09/24/2019	
	CHQ#21149-0148991879	\$2,235.62		09/24/2019	
	CHQ#21152-3144086231	\$2,316.82		09/24/2019	

B/D	Description	Debit	Credit	Date	Balance
	CHQ#21221-3144094256	\$49.08		09/24/2019	
	CHQ#21217-4141447818	\$440.70		09/24/2019	
	CHQ#21213-3143618039	\$508.50		09/24/2019	
	CHQ#21175-3143711489	\$784.14		09/24/2019	
	CHQ#21142-3143732324	\$447.20		09/24/2019	
	CHQ#21178-4141056402	\$24,246.91		09/24/2019	
	BCRS PAYMENT	\$85,000.00		09/24/2019	\$2,275.57
	FX TFR C#00028448046	\$2,694.50		09/25/2019	
	CANADALIFE INS	\$2,128.50		09/25/2019	
	ELAVON MRCH SVC MSP		\$487.60	09/25/2019	
	ELAVON MRCH SVC MSP		\$2,223.84	09/25/2019	
	CHQ#21203-2140595071	\$588.94		09/25/2019	
	CHQ#21174-1141809855	\$16,475.40		09/25/2019	
	CHQ#21185-1141970850	\$3,584.36		09/25/2019	
	CHQ#21216-2140130350	\$296.76		09/25/2019	
	CHQ#21182-2140178005	\$325.21		09/25/2019	
	CHQ#21153-2140320406	\$4,897.94		09/25/2019	
	CHQ#21212-4141836000	\$256.15		09/25/2019	
	BCRS ADVANCE		\$30,000.00	09/25/2019	\$3,739.25
	PIONEER CONST AP		\$3,430.58	09/26/2019	
	STNSN FUEL Q5R5U7	\$10,510.74		09/26/2019	
	IO593 TFR-TO C/C	\$497.95		09/26/2019	
	IQ003 TFR-TO C/C	\$701.35		09/26/2019	
	IQ012 TFR-TO C/C	\$149.52		09/26/2019	
	IQ021 TFR-TO C/C	\$428.05		09/26/2019	
	SABLES-SPANISH AP		\$1,093.77	09/26/2019	
	City of Greater AP		\$4,205.46	09/26/2019	
	RDC DEPOSIT		\$450,846.37	09/26/2019	
	ARI 56949 AP		\$1,846.60	09/26/2019	
	TD VISA PREAUTH PYMT	\$129.38		09/26/2019	
	TD VISA PREAUTH PYMT	\$728.90		09/26/2019	
	TD VISA PREAUTH PYMT	\$909.86		09/26/2019	
	TD VISA PREAUTH PYMT	\$1,004.25		09/26/2019	
	TD VISA PREAUTH PYMT	\$1,299.17		09/26/2019	
	TD VISA PREAUTH PYMT	\$2,246.68		09/26/2019	
	TD VISA PREAUTH PYMT	\$2,907.87		09/26/2019	
	TD VISA PREAUTH PYMT	\$33,574.63		09/26/2019	
	ELAVON MRCH SVC MSP		\$237.41	09/26/2019	
	ELAVON MRCH SVC MSP		\$936.24	09/26/2019	
	CHQ#21184-0140735921	\$1,749.24		09/26/2019	
	CHQ#21168-2141407192	\$2,034.00		09/26/2019	
	CHQ#21157-4142722872	\$4,237.50		09/26/2019	
	CHQ#21205-2140854031	\$1,551.72		09/26/2019	
	CHQ#21209-4142189364	\$359.61		09/26/2019	
	BCRS PAYMENT	\$400,000.00		09/26/2019	\$1,315.26
	EMCON 1 PAY		\$976.66	09/27/2019	
	GC 3409-DEPOSIT		\$754,636.60	09/27/2019	
	CBSA CUSTOMS Q8Q5J9	\$405.70		09/27/2019	
	WSIB SCHED 1 Q8R4W7	\$14,542.59		09/27/2019	
	SOUTH DUNDAS AP		\$207.33	09/27/2019	
	RDC DEPOSIT		\$91,767.43	09/27/2019	
	MUNC CALLANDER AP		\$290.91	09/27/2019	
	ARI 57034 AP		\$727.86	09/27/2019	
	BDC BUS	\$21,574.34		09/27/2019	
	ELAVON MRCH SVC MSP		\$75.17	09/27/2019	
	ELAVON MRCH SVC MSP		\$291.25	09/27/2019	

B/D	Description	Debit	Credit	Date	Balance
	ELAVON MRCH SVC MSP		\$4,890.71	09/27/2019	
	CHQ#21158-0142001681	\$988.09		09/27/2019	
	CHQ#21161-1143110847	\$565.00		09/27/2019	
	CHQ#21187-1143235293	\$1,661.27		09/27/2019	
	CHQ#21206-3141151280	\$3,101.85		09/27/2019	
	CHQ#21222-2142016003	\$88,922.86		09/27/2019	
	CHQ#21200-2142016009	\$39,949.59		09/27/2019	
	CHQ#21201-2142453415	\$3,796.36		09/27/2019	
	BCRS PAYMENT	\$675,000.00		09/27/2019	\$4,671.53
	TOWN OF GRAVENH MSP		\$282.94	09/30/2019	
	TOWN OF GREATER AP		\$362.18	09/30/2019	
	RQ410 To3120 5235446	\$37,915.59		09/30/2019	
	MUNICIPALITY OF AP		\$241.12	09/30/2019	
	RDC DEPOSIT		\$66,305.04	09/30/2019	
	MACEWEN PETROL BPY	\$1,258.26		09/30/2019	
	GST34 7375965 BUS	\$151,153.45		09/30/2019	
	LBPC LEASING CER	\$634.44		09/30/2019	
	ELAVON MRCH SVC MSP		\$339.00	09/30/2019	
	ELAVON MRCH SVC MSP		\$2,315.37	09/30/2019	
	CHQ#21159-0142788605	\$1,153.88		09/30/2019	
	CHQ#21230-0143009888	\$231.65		09/30/2019	
	CHQ#21219-2143364518	\$240.00		09/30/2019	
	ELAVON MRCH SVC MSP	\$321.81		09/30/2019	
	CHQ#21229-2144029411	\$150.00		09/30/2019	
	CHQ#21186-3142704803	\$2,599.70		09/30/2019	
	CHQ#20487-4144463244	\$7,070.83		09/30/2019	
	SERVICE CHARGE	\$352.50		09/30/2019	
	CASH DEP FEE	\$22.50		09/30/2019	
	ITEMS DEP FEE	\$18.48		09/30/2019	
	PAPER STMT FEE	\$5.00		09/30/2019	
	BCRS ADMIN FEE	\$300.00		09/30/2019	
	BCRS LOAN INTEREST	\$8,576.41		09/30/2019	
	BCRS ADVANCE		\$140,000.00	09/30/2019	\$2,512.68
	CERVUS EQUIPMEN PAY		\$354.34	10/01/2019	
	T OF SOUTHFRONT MSP		\$116.25	10/01/2019	
	BFE ON CDN AP		\$217.19	10/01/2019	
	MAXIM AP		\$583.43	10/01/2019	
	RDC DEPOSIT		\$1,783.14	10/01/2019	
	GEORGE STOCKFIS RLS	\$910.71		10/01/2019	
	GEORGE STOCKFIS RLS	\$1,134.52		10/01/2019	
	GEORGE STOCKFIS RLS	\$1,450.57		10/01/2019	
	GEORGE STOCKFIS RLS	\$1,555.16		10/01/2019	
	ELAVON MRCH SVC MSP	\$85.68		10/01/2019	
	ELAVON MRCH SVC MSP	\$264.23		10/01/2019	
	RWAM INSURANCE MSP	\$570.97		10/01/2019	
	ELAVON MRCH SVC MSP	\$634.94		10/01/2019	
	RWAM INSURANCE MSP	\$2,004.18		10/01/2019	
	RWAM INSURANCE MSP	\$14,561.27		10/01/2019	
	TAX PYT FEE	\$2.00		10/01/2019	
	ELAVON MRCH SVC MSP		\$55.48	10/01/2019	
	CHQ#20601-0144071810	\$835.17		10/01/2019	
	CHQ#21225-1141377321	\$2,938.00		10/01/2019	
	CHQ#21145-1141379568	\$792.12		10/01/2019	
	CHQ#21236-1141380195	\$23,772.83		10/01/2019	
	CHQ#21231-2145014350	\$37.13		10/01/2019	
	CHQ#21226-3143528636	\$11,865.00		10/01/2019	

B/D	Description	Debit	Credit	Date	Balance
	CHQ#21228-3143529872	\$1,500.00		10/01/2019	
	BCRS ADVANCE		\$60,000.00	10/01/2019	\$708.03
	FX TFR C#00029395212	\$6,724.30		10/02/2019	
	The Karson Grou BPY		\$1,374.07	10/02/2019	
	RDC DEPOSIT		\$126,910.94	10/02/2019	
	ARI 57078 AP		\$3,157.26	10/02/2019	
	O00743 Payworks PAY	\$199,472.67		10/02/2019	
	LIFEWORXSLOCKBO BPY	\$308.49		10/02/2019	
	TD20172601520 CER	\$2,031.40		10/02/2019	
	ELAVON MRCH SVC MSP		\$146.74	10/02/2019	
	ELAVON MRCH SVC MSP		\$176.51	10/02/2019	
	ELAVON MRCH SVC MSP		\$257.55	10/02/2019	
	CHQ#21166-4141576890	\$728.85		10/02/2019	
	BCRS ADVANCE		\$80,000.00	10/02/2019	\$3,465.39
	COUNTY OF RENFR MSP		\$385.15	10/03/2019	
	RDC DEPOSIT		\$5,094.40	10/03/2019	
	FORD CREDIT CA APY	\$744.81		10/03/2019	
	ELAVON MRCH SVC MSP		\$367.37	10/03/2019	
	CHQ#21227-1143057225	\$5,039.48		10/03/2019	
	CHQ#21223-1142838981	\$14,711.55		10/03/2019	
	CHQ#21224-4142939853	\$1,800.00		10/03/2019	
	ELAVON MRCH SVC MSP	\$167.33		10/03/2019	
	ELAVON MRCH SVC MSP	\$1,287.18		10/03/2019	
	CHQ#21238-1143344697	\$11,300.00		10/03/2019	
	CHQ#21210-2141738032	\$250.00		10/03/2019	
	BCRS ADVANCE		\$30,000.00	10/03/2019	\$4,011.96
	1490288 ONTARIO PAY		\$752.24	10/04/2019	
	MACEWEN PETROL BPY		\$67.63	10/04/2019	
	Fowler Construc AP		\$12,816.93	10/04/2019	
	EMP DVLP CAN U9Y3Y6	\$245.64		10/04/2019	
	RDC DEPOSIT		\$2,499.30	10/04/2019	
	CWB NL LEASING MSP		\$92,615.62	10/04/2019	
	CWB NL LEASING MSP		\$92,615.62	10/04/2019	
	TWP CENT FRONT MSP		\$164.19	10/04/2019	
	VW CREDIT CAN LOAN	\$2,678.07		10/04/2019	
	ELAVON MRCH SVC MSP		\$529.03	10/04/2019	
	ELAVON MRCH SVC MSP		\$1,712.27	10/04/2019	
	CHQ#21237-3140819321	\$406.80		10/04/2019	
	BCRS PAYMENT	\$200,000.00		10/04/2019	\$4,454.28
	UAP INC. AP		\$5,838.28	10/07/2019	
	GC 3409-DEPOSIT		\$298,872.12	10/07/2019	
	RDC DEPOSIT		\$14,401.13	10/07/2019	
	ARI 57138 AP		\$1,047.54	10/07/2019	
	FIRST DATA CORP RLS	\$39.54		10/07/2019	
	Hydro One BPY	\$1,614.31		10/07/2019	
	LN PYMT 920278514	\$3,187.98		10/07/2019	
	LN PYMT 920278504	\$1,096.90		10/07/2019	
	ELAVON MRCH SVC MSP		\$1,549.76	10/07/2019	
	CHQ#21268-2143857388	\$5,225.84		10/07/2019	
	CHQ#21241-3142418930	\$31,912.09		10/07/2019	
	CHQ#21269-3142419818	\$9,231.13		10/07/2019	
	CHQ#21244-3142603553	\$1,759.37		10/07/2019	
	CHQ#21245-3142603556	\$1,772.13		10/07/2019	
	CHQ#21250-3142768703	\$24,140.54		10/07/2019	
	CHQ#21263-4140048879	\$603.46		10/07/2019	
	BCRS PAYMENT	\$245,000.00		10/07/2019	\$579.82

B/D	Description	Debit	Credit	Date	Balance
	CERVUS EQUIPMEN PAY		\$47,832.71	10/08/2019	
	UNITED COUNTIES MSP		\$1,317.20	10/08/2019	
	RDC DEPOSIT		\$14,438.24	10/08/2019	
	ARI 57202 AP		\$1,830.60	10/08/2019	
	LN PYMT 920278511	\$2,774.03		10/08/2019	
	ELAVON MRCH SVC MSP		\$1,004.45	10/08/2019	
	ELAVON MRCH SVC MSP		\$1,719.58	10/08/2019	
	ELAVON MRCH SVC MSP		\$5,713.23	10/08/2019	
	CHQ#21282-0140401070	\$2,095.15		10/08/2019	
	CHQ#21255-0140428595	\$17,381.24		10/08/2019	
	CHQ#21261-0140429714	\$204.75		10/08/2019	
	CHQ#21281-0140160209	\$94,089.52		10/08/2019	
	CHQ#21279-0140160215	\$22,132.12		10/08/2019	
	CHQ#21243-0140611256	\$70,145.29		10/08/2019	
	CHQ#21277-0140374709	\$13,435.87		10/08/2019	
	CHQ#21278-2144973574	\$71.71		10/08/2019	
	CHQ#21267-4140661761	\$929.99		10/08/2019	
	CHQ#21214-3143234357	\$4,576.45		10/08/2019	
	CHQ#21273-3143286113	\$29,156.03		10/08/2019	
	CHQ#21239-4140574020	\$100.57		10/08/2019	
	CHQ#21257-0140730203	\$10,231.27		10/08/2019	
	BCRS ADVANCE		\$195,000.00	10/08/2019	\$2,111.84
	STOP PAYMENT FEE	\$12.50		10/09/2019	
	191009S5760200WIRE		\$558,892.55	10/09/2019	
	RDC DEPOSIT		\$317,196.53	10/09/2019	
	MACEWEN PETROL BPY	\$67.63		10/09/2019	
	SEPP SUPERPASS CGB	\$3,255.04		10/09/2019	
	ELAVON MRCH SVC MSP		\$1,684.74	10/09/2019	
	CHQ#21247-0140976020	\$616.42		10/09/2019	
	CHQ#21254-0141032225	\$19,853.42		10/09/2019	
	CHQ#21262-1141508526	\$3,164.00		10/09/2019	
	CHQ#21283-1142017347	\$12,107.43		10/09/2019	
	CHQ#21280-2140240096	\$20,640.16		10/09/2019	
	CHQ#21260-2140240099	\$17,408.78		10/09/2019	
	CHQ#21276-4141312158	\$2,615.84		10/09/2019	
	CHQ#21248-4141565136	\$4,619.58		10/09/2019	
	BCRS PAYMENT	\$795,000.00		10/09/2019	\$524.86
	UAP INC. AP		\$361.88	10/10/2019	
	RDC DEPOSIT		\$5,206.05	10/10/2019	
	ARI 57256 AP		\$3,078.90	10/10/2019	
	BMO INSURANCE-I INS	\$162.59		10/10/2019	
	ELAVON MRCH SVC MSP		\$79.92	10/10/2019	
	ELAVON MRCH SVC MSP		\$135.41	10/10/2019	
	ELAVON MRCH SVC MSP		\$1,653.57	10/10/2019	
	CHQ#21234-0141571622	\$3,672.50		10/10/2019	
	CHQ#21256-0141737900	\$3,144.75		10/10/2019	
	CHQ#21265-1142816445	\$57.03		10/10/2019	
	CHQ#21246-2140992031	\$5,992.55		10/10/2019	
	CHQ#21242-4142248740	\$1,697.24		10/10/2019	
	CHQ#21271-3144826247	\$387.67		10/10/2019	
	CHQ#21251-4141896453	\$2,825.00		10/10/2019	
	BCRS ADVANCE		\$10,000.00	10/10/2019	\$3,101.26
	EMCON I PAY		\$1,179.39	10/11/2019	
	Pleasant BPY		\$284.89	10/11/2019	
	TOWN OF KIRKLAN AP		\$213.81	10/11/2019	
	SOUTH DUNDAS AP		\$804.07	10/11/2019	

B/D	Description	Debit	Credit	Date	Balance
	DE LAGE LANDEN RLS	\$636.83		10/11/2019	
	ELAVON MRCH SVC MSP		\$2,088.71	10/11/2019	
	CHQ#21258-0142581506	\$17,085.60		10/11/2019	
	CHQ#21003-3140908031	\$52,449.15		10/11/2019	
	BCRS ADVANCE		\$65,000.00	10/11/2019	\$2,500.55
	EUROVIA QUEBEC BPY		\$3,249.46	10/15/2019	
	TOWN OF GRAVENH MSP		\$1,182.49	10/15/2019	
	T OF SOUTHFRONT MSP		\$2,177.58	10/15/2019	
	UAP INC. AP		\$5,838.28	10/15/2019	
	MAXIM AP		\$49,800.52	10/15/2019	
	FORT GARRY INDU		\$796.97	10/15/2019	
	Hydro One BPY	\$129.71		10/15/2019	
	ELAVON MRCH SVC MSP		\$111.21	10/15/2019	
	ELAVON MRCH SVC MSP		\$204.97	10/15/2019	
	CHQ#21296-0144322004	\$586.44		10/15/2019	
	CHQ#21293-0144508898	\$260.63		10/15/2019	
	CHQ#21312-0144516533	\$1,508.53		10/15/2019	
	CHQ#21297-0144558398	\$279.68		10/15/2019	
	CHQ#21218-1140201567	\$300.00		10/15/2019	
	CHQ#21272-1140201570	\$300.00		10/15/2019	
	CHQ#21252-1144901589	\$1,469.00		10/15/2019	
	CHQ#21286-1145211885	\$1,502.90		10/15/2019	
	CHQ#21300-1145216010	\$7,427.49		10/15/2019	
	CHQ#21314-1145219286	\$848.15		10/15/2019	
	CHQ#21317-2143466620	\$278,270.62		10/15/2019	
	TD20172601510 CER	\$3,488.16		10/15/2019	
	CHQ#21307-3141926915	\$1,437.17		10/15/2019	
	CHQ#21291-4144685748	\$24.86		10/15/2019	
	CHQ#21294-4144475043	\$67.86		10/15/2019	
	CHQ#21275-1140338439	\$470.31		10/15/2019	
	BCRS ADVANCE		\$235,000.00	10/15/2019	\$2,490.52
	RDC DEPOSIT		\$52,100.22	10/16/2019	
	RDC DEPOSIT		\$17,848.59	10/16/2019	
	BRUMANCONSTRUCT AP		\$4,840.01	10/16/2019	
	O00743 Payworks PAY	\$200,447.48		10/16/2019	
	ELAVON MRCH SVC MSP		\$4,594.31	10/16/2019	
	CHQ#21303-0145514792	\$5,683.05		10/16/2019	
	CHQ#21259-0145238549	\$1,267.28		10/16/2019	
	CHQ#21301-0145313924	\$17,752.75		10/16/2019	
	CHQ#21289-1140800760	\$622.87		10/16/2019	
	CHQ#21298-1140980823	\$71,455.36		10/16/2019	
	CHQ#21253-0145441244	\$28,795.91		10/16/2019	
	CHQ#21308-1140782505	\$820.71		10/16/2019	
	CHQ#21309-3143166464	\$8,503.06		10/16/2019	
	CHQ#21284-0145707578	\$4,194.28		10/16/2019	
	CHQ#21240-3143388299	\$4,081.76		10/16/2019	
	BCRS ADVANCE		\$265,000.00	10/16/2019	\$3,249.14
	CERVUS EQUIPMEN PAY		\$864.00	10/17/2019	
	CURRIE TRUCK CE BPY		\$219.88	10/17/2019	
	TWP CENT FRONT MSP		\$317.48	10/17/2019	
	RDC DEPOSIT		\$505,070.50	10/17/2019	
	CITY OF SSM AP		\$897.03	10/17/2019	
	ARI 57348 AP		\$8,022.75	10/17/2019	
	ELAVON MRCH SVC MSP		\$198.93	10/17/2019	
	ELAVON MRCH SVC MSP		\$1,735.49	10/17/2019	
	ELAVON MRCH SVC MSP		\$14,875.75	10/17/2019	

B/D	Description	Debit	Credit	Date	Balance
	CHQ#21266-0145988207	\$916.43		10/17/2019	
	CHQ#21274-2144944087	\$2,901.21		10/17/2019	
	CHQ#21304-2144945998	\$974.00		10/17/2019	
	CHQ#21310-2145228184	\$3,898.50		10/17/2019	
	CHQ#21299-3143557814	\$93.08		10/17/2019	
	CHQ#21302-3144179177	\$1,105.14		10/17/2019	
	CHQ#21249-4141224888	\$360.00		10/17/2019	
	BCRS PAYMENT	\$525,000.00		10/17/2019	\$202.59
	SDG COUNTIES AP		\$691.00	10/18/2019	
	FSP-ONTARIO Z9U3W4	\$200.00		10/18/2019	
	FSP-ONTARIO Z9U3W8	\$1,050.00		10/18/2019	
	EMP DVLP CAN Z9U3X6	\$334.70		10/18/2019	
	TWPMUSKOKALAKES AP		\$904.76	10/18/2019	
	RDC DEPOSIT		\$6,155.77	10/18/2019	
	ARI 57386 AP		\$2,501.54	10/18/2019	
	Fowler Construc AP		\$5,258.94	10/18/2019	
	CIBC CPD MSP	\$13,301.78		10/18/2019	
	ELAVON MRCH SVC MSP		\$382.81	10/18/2019	
	ELAVON MRCH SVC MSP		\$1,714.26	10/18/2019	
	ELAVON MRCH SVC MSP		\$4,798.67	10/18/2019	
	CHQ#21305-0147193451	\$5,599.92		10/18/2019	
	CHQ#21311-1142506581	\$441.14		10/18/2019	
	CHQ#21264-3145053737	\$6,207.32		10/18/2019	
	CHQ#21285-3144579473	\$406.80		10/18/2019	
	CHQ#21315-3145188755	\$890.89		10/18/2019	
	CHQ#21318-4142321109	\$500.00		10/18/2019	
	BCRS ADVANCE		\$10,000.00	10/18/2019	\$3,677.79
	TOWN OF ESPANOL AP		\$2,478.07	10/21/2019	
	RDC DEPOSIT		\$168,108.24	10/21/2019	
	RDC DEPOSIT		\$741.79	10/21/2019	
	RBCINS-LIFE INS	\$217.80		10/21/2019	
	Hydro One BPY	\$365.51		10/21/2019	
	Hydro One BPY	\$9,529.72		10/21/2019	
	D/L INT 920278514	\$678.80		10/21/2019	
	D/L INT 920278511	\$392.25		10/21/2019	
	D/L INT 920278504	\$120.54		10/21/2019	
	ELAVON MRCH SVC MSP		\$786.59	10/21/2019	
	ELAVON MRCH SVC MSP		\$37,067.88	10/21/2019	
	CHQ#21306-0148675184	\$40,139.64		10/21/2019	
	CHQ#21316-3141239174	\$656.74		10/21/2019	
	CHQ#21321-3141253856	\$11,300.00		10/21/2019	
	CHQ#21292-4143179127	\$361.60		10/21/2019	
	BCRS PAYMENT	\$145,000.00		10/21/2019	\$4,097.76
	CERVUS EQUIPMEN PAY		\$96,681.90	10/22/2019	
	City of Kingsto AP		\$1,698.04	10/22/2019	
	AMEX A9W5Z3	\$1,876.24		10/22/2019	
	AMEX A9W5Z8	\$419.50		10/22/2019	
	CAFO Inc INS	\$23,239.72		10/22/2019	
	ELAVON MRCH SVC MSP		\$6,354.70	10/22/2019	
	CHQ#21295-2142664636	\$2,236.84		10/22/2019	
	CHQ#21270-3141413033	\$793.15		10/22/2019	
	BCRS PAYMENT	\$80,000.00		10/22/2019	\$266.95
	RDC DEPOSIT		\$4,617.28	10/23/2019	
	G Tackaberry MSP		\$566.66	10/23/2019	
	C.P. ALLIANCE (LOAN	\$10,000.00		10/23/2019	
	ELAVON MRCH SVC MSP		\$1,755.70	10/23/2019	

B/D	Description	Debit	Credit	Date	Balance
	ELAVON MRCH SVC MSP		\$2,002.29	10/23/2019	
	CHQ#21344-3142509704	\$109,570.18		10/23/2019	
	CHQ#21356-3142523462	\$1,828.54		10/23/2019	
	CHQ#21353-2143427242	\$2,080.46		10/23/2019	
	CHQ#21325-2143440127	\$10,000.22		10/23/2019	
	CHQ#21347-2143654165	\$7,298.59		10/23/2019	
	CHQ#21361-3142232852	\$451.30		10/23/2019	
	CHQ#21333-4145088240	\$2,141.62		10/23/2019	
	CHQ#21335-4145105868	\$42,896.33		10/23/2019	
	CHQ#21354-3142576127	\$2,846.47		10/23/2019	
	BCRS ADVANCE		\$180,000.00	10/23/2019	\$95.17
	City of Greater AP		\$9,625.67	10/24/2019	
	RDC DEPOSIT		\$48,872.92	10/24/2019	
	ARI 57496 AP		\$5,421.47	10/24/2019	
	CITY OF SSM AP		\$11,208.22	10/24/2019	
	ELAVON MRCH SVC MSP		\$353.75	10/24/2019	
	CHQ#21336-0141065678	\$89.78		10/24/2019	
	CHQ#21334-0141518822	\$748.27		10/24/2019	
	CHQ#21342-0141524279	\$660.60		10/24/2019	
	CHQ#21329-1140839052	\$2,316.82		10/24/2019	
	CHQ#21324-0141384545	\$712.87		10/24/2019	
	CHQ#21346-1141038357	\$6,424.82		10/24/2019	
	CHQ#21360-2144314093	\$211.82		10/24/2019	
	CHQ#21345-3143007380	\$8,884.70		10/24/2019	
	CHQ#21358-3143008553	\$3,807.39		10/24/2019	
	CHQ#21232-3143333285	\$74,233.09		10/24/2019	
	BCRS ADVANCE		\$25,000.00	10/24/2019	\$2,487.04
	Closing Balance			10/24/2019	\$2,487.04
Totals:		\$10,415,335.83	\$10,416,724.91		
Item Count:		392	243		

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c.
C-36, AS AMENDED**

Court File No.: CV-19-629552-00CL

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF DEL
EQUIPMENT INC.**

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**
Proceeding commenced at Toronto

**SUPPLEMENTAL FACTUM OF THE APPLICANT
(Second Preservation Order)**

GOODMANS LLP
Barristers & Solicitors
333 Bay Street, Suite 3400
Toronto, Canada M5H 2S7

Jason Wadden LSO# 46757M
jwadden@goodmans.ca

Christopher G. Armstrong LSO# 55148B
carmstrong@goodmans.ca

Andrew Harmes LSO# 73221A
aharmes@goodmans.ca

Tel: (416) 979-2211
Fax: (416) 979-1234

Lawyers for Del Equipment Inc.