

Court of Appeal File No: C66871
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS,
IN THE PROVINCE OF ONTARIO

**APPEAL BOOK AND COMPENDIUM OF THE APPELLANT
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IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS,
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“1”

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

NOTICE OF APPEAL

Transit Petroleum Inc. ("Transit"), a creditor of 1787930 Ontario Inc. ("178"), APPEALS to the Court of Appeal from the order of Mr. Justice Raikes dated January 28, 2019 made at London.

THE APPELLANT ASKS that the order be set aside and an order be granted as follows:

1. The appeal be allowed, and the order requiring Transit to return the sum of \$83,734.05 (the "Agreed Payment") to 178 be set aside;
2. Transit receive its costs of this appeal.

THE GROUNDS OF APPEAL are as follows:

1. The motion judge erred in law in interpreting section 69 of the *Bankruptcy and Insolvency Act* (the "BIA");
2. The motion judge erred in applying section 69 of the BIA to the facts of the case and specifically erred in finding that the withdrawal of a pre-authorized debit for the Agreed Payment constituted the exercise of remedy that was prohibited by operation of section 69 of the BIA;

3. The motion judge erred in finding that it was unnecessary to determine whether the parties reached an agreement regarding the Agreed Payment;
4. The motion judge erred in finding that he was unable to determine whether the parties reached an agreement regarding the Agreed Payment;
5. The motion judge erred in law by failing to draw an adverse inference from 178 failing to provide evidence from witnesses with first-hand knowledge of relevant and material facts;
6. The motion judge erred in law by failing to assign little weight to the evidence of 178's only witness, Nathan McDaniel, who gave inconsistent and inaccurate evidence and evidence that was not within his personal knowledge;
7. The motion judge erred in law by failing to address the proper rate of pre-judgment and post-judgment interest to be awarded to Transit for unpaid accounts for the supply of fuel after the filing of the Notice of Intention to Make a Proposal, based upon a contractual rate of interest; and
8. The motion judge made an overriding and palpable error in finding that the amount claimed by Transit in its Proof of Claim filed in 178's proposal proceeding includes the Agreed Payment.

THE BASIS OF THE APPELLATE COURT'S JURISDICTION IS: ss. 183(2) and 193 (c) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended as the property involved in the appeal exceeds in value \$10,000. Leave to appeal is not required.

May 2, 2019

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Trustee of 1787930 Ontario Inc.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at London

NOTICE OF APPEAL

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Transit Petroleum Inc.

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“2”



Court File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

THE HONOURABLE) MONDAY, THE 28TH DAY
JUSTICE R. RAIKES) OF JANUARY, 2019

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

ORDER


THIS MOTION made by 1787930 Ontario Inc. ("Messenger") pursuant to section 69(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 for an order requiring the return of funds received from Messenger by Transit Petroleum Inc. ("**Transit**"), was heard this day at 80 Dundas Street, London, Ontario, N6A 6A3.

UPON READING the Notice of Motion dated September 19, 2018, Affidavits of Nathan McDaniel sworn September 18, 2018, October 15, 2018, and October 31, 2018, Factum of Messenger dated December 4, 2018, Brief of Authorities of Messenger dated December 13, 2018, and the Supplementary Brief of Authorities of Messenger dated December 17, 2018, Affidavit of Trevor Chambers sworn October 4, 2018, Affidavits of Monique Paul sworn October 4, 2018, and October 23, 2018, Affidavit of Don Poort sworn October 4, 2018, Affidavit of Tina Thorne sworn October 23, 2018, Factum of Transit dated December 11, 2018, the Brief of Authorities of Transit dated December 11, 2018, the Transcripts of Cross examination of Monique Paul including Exhibit 1 to the cross examination of Monique Paul held on November 12, 2018, the Transcript of the Cross Examination of Nathan McDaniel held on November 12, 2018, the Undertakings Brief of Transit dated December 12, 2018, including the Answers to Undertakings of Monique Paul and Nathan McDaniel, the Costs Submissions of Messenger dated February 11, 2019, filed and the Costs Submissions of Transit dated February 15, 2019, filed, and on hearing the submissions of counsel for Messenger and Transit,

ORDER ENTERED
APR 12 2019
921

1. **THIS COURT ORDERS** that Transit Petroleum Inc. pay to 1787930 Ontario Inc. the sum of \$35,299.75, plus pre-judgment interest pursuant to section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 calculated from October 2, 2018 in the sum of \$205.41.
2. **THIS COURT ORDERS** that Transit pay to 1787930 Ontario Inc. the sum of \$31,767.52 inclusive of HST for costs.

THIS ORDER BEARS INTEREST at the rate of 3 per cent per year from this date.



"Talia O'Kreffé"
(clerk)

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

Court File Numbers: 35-2395487 and 35-2395481
Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

ORDER
(January 28, 2019)

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-

TAB

“3”

2019 ONSC 716
Ontario Superior Court of Justice

1787930 Ontario Inc. v. Transit Petroleum

2019 CarswellOnt 1120, 2019 ONSC 716, 301 A.C.W.S. (3d) 697

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427 ONTARIO INC.
AND 178930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

R. Raikes J.

Heard: December 19, 2018

Judgment: January 28, 2019

Docket: 35-2395487, 35-2395481

Counsel: Sherry Kettle, for Transit Petroleum
Bruce Simpson, Mr. Ly, for 1787930 Ontario Inc.

Subject: Insolvency

APPLICATION by debtor for order requiring creditor to return payment obtained subsequent to filing of Notice of Intent to File Proposal.

R. Raikes J.:

1 1787930 Ontario Inc. is a logistics company carrying on business as Messenger Freight Systems (hereafter "Messenger"). It operates a fleet of trucks for delivery of goods to customers.

2 Transit Petroleum (hereafter "Transit") was a supplier of fuel for Messenger's trucks. It supplied approximately \$200,000 of fuel to Messenger each month.

3 Messenger paid for the fuel by pre-authorized debits ("PADs") from its account with the Bank of Nova Scotia. By June 2018, Messenger was in arrears for fuel already supplied by Transit. Some of the PADs did not go through because Messenger lacked sufficient funds to cover the payment (NSF). In addition, Messenger stopped payment on some payments due.

4 In mid-June 2018, the Canada Revenue Agency ("CRA") issued a Requirement to Pay ("RTP") and froze Messenger's account at the Bank of Nova Scotia from which the PADs were drawn to pay Transit. Unbeknownst to Transit, the Bank of Nova Scotia then served Messenger with a Notice to Enforce Security pursuant to s. 144 of the *Bankruptcy and Insolvency Act* ("BIA") seeking repayment of monies owing to the Bank, and informed Messenger that they were preparing materials to appoint a receiver.

5 The PAD payment due on June 18, 2018 did not go through. Transit received the PAD back with a notification from the Bank: "Account Frozen".

6 On June 22, 2018, Nathan McDaniel ("McDaniel"), the Financial Controller at Messenger, spoke by telephone with Monique Paul ("Paul"), a Credit Analyst at Transit, concerning the overdue account; specifically, how Messenger was going to pay the arrears and ongoing fuel supplies. According to Paul, she was informed by McDaniel that Messenger's account was frozen because of fraudulent activity.

7 By email dated June 22, 2018 to McDaniel, Paul confirmed Messenger's proposal to pay the arrears by four PAD's with the first on Monday, July 2 and the last on July 23, 2018. The proposal by McDaniel contemplated the following payments:

Monday, July 2, 2018 - \$83,734.05

Monday, July 9, 2018 — regular amount owing plus \$27,911.35 for arrears

Monday, July 16, 2018 — same as July 9

Monday, July 23, 2018 — same as July 9

Paul asked McDaniel to confirm the proposal before she spoke to the fuel manager to get his approval. With the account at the Bank of Nova Scotia frozen, McDaniel needed to provide new banking details in order for the PAD's to be processed. She attached a new PAD for him to fill out.

8 On June 25, 2018, McDaniel emailed Paul to request that the first payment be changed from Monday, July 2 to Friday, July 6.

9 On June 26, 2018, Paul and Tina Thorne ("Thorne") spoke with McDaniel by telephone with respect to the requested change. They advised McDaniel that if the change was made to Thursday, the terms of payment would have to change from Net 14 to Net 7. Paul and Thorne aver that McDaniel agreed to that change during the telephone call; McDaniel does not recall what was discussed in that call.

10 After the telephone call, Paul emailed McDaniel on June 26, 2018. Paul indicated that Transit was prepared to change the PAD's from Mondays to Thursdays "with the below proposal on getting the account current". The proposal is materially different from that outlined in the June 22 email above. It contemplates three, not four payments. The first payment is \$111,645.40, the second \$83,004.86 and the last is the regular fuel payment plus \$27,911.35. The email is silent with respect to change of credit terms from Net 14 to Net 7.

11 McDaniel emailed Paul on June 27 at 5:40 PM. He wrote:

Much thanks for the patience and support that both you and Tina have demonstrated; it means a lot to me. Attached is a scan of a voided check [sic] from our new checking [sic] account; please use this banking information for future billings. With regards to the below — mentioned proposal, I would ask that we adjust is [sic] slightly to be more in line with our original conversation. Would you let me know if my proposal is acceptable?

July 5 \$83,734.05 (50% of the arrears amount)

July 12 regular amount plus \$27,911.35 (16.67% of the arrears amount)

July 19 regular amount plus \$27,911.35 (16.67% of the arrears amount)

July 26 regular amount plus \$27,911.35 (16.67% of the arrears amount)

With this payment plan, we would effectively have the arrears amount paid up by EOM July.

12 Paul responded by email dated June 28, 2018 at 8:55 AM. She indicated that his proposal had been discussed at length with Thorne and Trevor Chambers, the fuel manager. She wrote: ". . . we will accept this proposal, with below stipulations." After setting out the same payment schedule and amounts proposed by McDaniel in his June 27 email, she wrote:

Currently terms are Net 14 with Monday PAD making invoices 15 days old, if we agree to move your PAD to Thursday we will need to change your terms to Net 7 making your invoices 11 days old, we cannot keep your terms at Net 14 and Paul on Thursday as that makes the invoices 19 days old.

We have continuously gone above and beyond to work with Messenger on their financial issues, but going forward we need to be reassured that we will no longer have any problems going forward which is why we are agreeing to the Thursday PAD.

We have already had to pay the fuel purchased and used by Messenger, as out [sic] terms are Net 7 with our supplier.

We need to be clear that this will be the last time we can split payments due to the inability to pay your fuel purchases on the agreed-upon pull date.

We need the above approved no later than 3pm on Friday June 29, 2018, in order to pull the first payment on Thursday, July 5th, 2018. [Italics added]

13 McDaniel emailed Paul on June 29, 2018 at 4:05 PM. He apologized for his delay and advised that he was being pulled in several directions. He asked her to call him on Tuesday when she was back in the office and indicated: "I just have a few questions regarding the terms . . . I want to make sure I am on the same page with you." No further communications took place between McDaniel and Paul until July 3, 2018 when Paul emailed McDaniel to ask him to call as soon as possible.

14 Transit takes the position that the June 28, 2018 email by Paul merely confirms the terms that had previously been agreed upon and accepts McDaniel's proposal as to the amounts and timing of payment. In other words, the change from Net 14 to Net 7 was already agreed upon and implicit in McDaniel's proposal of June 27 which Transit was accepting.

15 Messenger takes the position that the change to Net 7 was not previously agreed to, did not form part of McDaniel's proposal and represents a counter-offer to his June 27, 2018 proposal. In short, Paul asked for confirmation of acceptance/approval because it represented a change in the terms previously discussed. Thus, there was no agreement on June 28, 2018, nor was there any communication of acceptance of Transit's proposed terms at any point before July 5, 2018.

16 On June 28, 2018, the Bank of Nova Scotia informed Messenger that it required Messenger to proceed by way of Notice of Intention to File a Proposal ("NOI") failing which the Bank would not forbear from enforcement procedures. No further discussions took place with Transit between June 28 and July 2 when, Messenger issued a NOI.

17 Thus, by the time Paul left a voicemail message and emailed McDaniel on July 3, the NOI had already been issued. In her voicemail message, she indicated that she needed to hear back from him by 10 AM that day to confirm that he would have no issues with the PAD on July 5. She testified that she simply wanted to make sure that funds would be available given the past history of NSF's and stop payments.

18 When she did not hear back from McDaniel, Paul sent a further email at 11:17 AM on July 3 in which she informed him that she had put the PAD through for withdrawal for July 5, 2018. She deposed that McDaniel did not respond and the PAD was submitted to Libro on July 3, 2018 at 11:45 AM for withdrawal from Messenger's account on July 5.

19 Messenger did not stop payment on the PAD and, according to Transit's witnesses, it did not advise Transit of the NOI before the PAD was processed and funds were transferred from the account to Transit on July 5.

20 On July 4, 2018, McDaniel sent an internal email at 2:37 PM in which he confirmed that he had asked Chambers, fuel manager at Transit, to put a hold or stay on the PAD for July 5. McDaniel deposes that there was no agreement to pay the \$83,734.05 on July 5 because he never accepted the changed terms. He also disputes that Transit was not informed that the PAD should not go through.

21 Transit asserts that it was unaware of the NOI until a meeting on July 5 at approximately 1 PM. The owner of Messenger, Louise Vonk (hereafter "Vonk"), and general manager, Blaine Skirtschak (hereafter "Skirtschak"), met with Paul and Trevor Chambers of Transit. During that meeting, Vonk informed Paul and Chambers that Messenger had filed a NOI on July 2, 2018 to restrict further action by CRA and to give Messenger some time to reorganize financially to carry on business.

22 During the July 5 meeting, Vonk indicated that Messenger needed Transit's support to keep operating and she was willing to do whatever was necessary to keep Transit as its fuel supplier. She did not request return of the monies received by Transit from the July 5 PAD. According to Paul and Chambers, Vonk advised that she allowed the PAD to go through because Transit was a "vital vendor" necessary for Messenger to remain in business.

23 Neither Vonk nor Chambers filed responding affidavits to dispute the evidence of the discussion at the meeting on July 5, 2018.

24 On July 6, 2018, Paul called McDaniel twice and left voice messages to discuss the following week's PAD for post-NOI purchases of fuel. McDaniel emailed Paul at 5:50 PM on July 6 to apologize for not reaching out and advised that he would contact her on Monday, July 9, 2018.

25 On July 9, 2018, McDaniel spoke by telephone with Paul, Chambers and Don Poort, CFO for Transit. According to affidavits by Paul and Poort, McDaniel did not request return of the monies received by Transit on July 5 from the PAD. McDaniel advised in that telephone call that he had allowed the PAD to be processed because he had agreed to that payment on June 28, the payment had been processed and received by Transit before they knew of the NOI, and Messenger needed Transit to continue as a supplier to stay in business.

26 In his supplementary affidavit sworn October 15, 2018, McDaniel deposed, *inter alia*, that:

- a. he asked Paul on July 3 not to proceed with the July 5 PAD;
- b. he tried unsuccessfully to stop the July 5 payment;
- c. he did not retroactively authorize the July 5 PAD, nor did he offer the reasons proffered by Transit's witnesses for allowing the PAD to go through; and
- d. he did not ask Poort for return of the July 5 PAD monies, but he did ask Paul for same.

27 As is evident, there are facts in dispute. Counsel for Transit asks me to find that McDaniel's evidence is not credible or reliable. She points to inconsistencies which she asserts undermine his evidence. The facts in dispute are material to whether there was an agreement to pay the arrears by four PAD's including the first on July 5, whether Messenger asked Transit not to proceed with that payment before July 5, and whether Messenger approved of that payment after the NOI was issued as part of an arrangement to ensure ongoing fuel supply from Transit.

28 Despite these factual issues, the following facts are not disputed:

- a. Messenger issued its NOI on July 2, 2018;
- b. The PAD for \$83,734.05 was submitted to Libro on July 3 and processed on July 5, 2018, three days after the NOI was issued;
- c. That payment was on account of monies owing by Messenger to Transit for fuel supplied before the NOI was issued;
- d. After the NOI was issued, Transit supplied additional fuel to Messenger in the amount of \$48,434.30;

- e. On July 11, 2018, Messenger entered into arrangements with Petro Canada for fuel for its trucks;
- f. Messenger severed its fuel supply relationship with Transit on that date;
- g. Transit filed a Proof of Claim in Messenger's Proposal in the amount of \$202,791.59 as arrears owing as of July 2, 2018. That figure includes the monies subsequently received on July 5 through the PAD.

Position of Parties

a. Messenger

29 Messenger takes the following positions on this application:

- a. the payment received by Transit on July 5, 2018 by PAD is barred by s. 69(1)(a) of the *BIA*;
- b. allowing Transit to retain those monies on account of pre-NOI debt is contrary to the objectives of the *BIA*;
- c. there was no agreement to pay those monies by PAD on July 5 — at most, the parties had discussions but no agreement was reached;
- d. the payment amounts to a fraudulent preference vis-à-vis other creditors of Messenger; and
- e. at most, Transit should retain only the amount payable for post-NOI fuel supplied to Messenger which amounts to \$48,434.30. The balance should be repaid.

b. Transit

30 Transit takes the following positions:

- a. the July 5 PAD payment does not constitute the exercise of a remedy and, accordingly, is not barred by s.69 of the *BIA*;
- b. the PAD was made to Transit pursuant to an agreement made on June 28, 2018. That agreement was subsequently confirmed by Messenger's representatives;
- c. the payment received by Transit on July 5, 2018 is consistent with the objectives of the *BIA* which promote arrangements to give debtors time and means to restructure financially to continue in business;
- d. Messenger has no standing to assert a claim of fraudulent preference; and
- e. In any event, the payment in question was not a fraudulent preference.

Analysis

31 Section 69(1) of the *BIA* immediately stays any remedies against a debtor upon issuance of a NOI. Section s.69(1) states:

- (1) Subject to subsections (2) and (3) and sections 69.4, 69.5 and 69.6, on the filing of a notice of intention under section 50.4 by an insolvent person,
 - (a) no creditor has any remedy against the insolvent person or the insolvent person's property, or shall commence or continue any action, execution or other proceedings, for the recovery of a claim provable in bankruptcy.

32 In cross-examination, Paul confirmed that the full amount outstanding as at July 2, 2018 was a claim provable in bankruptcy. The amount then outstanding included the amount later received on July 5, 2018 when the PAD was processed. The Proof of Claim filed included the \$83,734.05 received on July 5, 2018.

33 Section 69.4 of the *BIA* permits a creditor affected by the operation of section 69 to apply to the court for a declaration that that section does not operate for that creditor. The court may make such declaration if it is satisfied that the creditor is likely to be materially prejudiced by the continued operation of that section or it is equitable on other grounds to make that declaration: s. 69.4

34 Transit has never sought relief under section 69.4.

35 In *The Annotated Bankruptcy and Insolvency Act* (Toronto: Thomson Reuters Canada, 2018) by Lloyd W. Houlden and Geoffrey B. Morawetz, the authors explain the intent and purpose of s. 69 and stay of proceedings in the following terms:

One of the objects of the *Bankruptcy and Insolvency Act* is to provide for the orderly and fair distribution of the property of a bankrupt among his or her creditors on a *pari passu* basis . . . : *R. v. Fitzgibbon* (1990), 78 C.B.R. (N.S.) 193, 1990 CarswellOnt 172 (S.C.C.). Sections 69, 69.1, 69.2 and 69.3 are designed to prevent proceedings by a creditor that might give the creditor an advantage over other creditors.

Sections 69, 69.1, 69.2 and 69.3 do not give the court power to order a stay; rather they create a stay *ipso facto* on the filing of a notice of intention or of a proposal or consumer proposal or on bankruptcy by prohibiting a creditor from instituting or continuing the proceedings mentioned in the sections without leave of the Bankruptcy Court: *Re Cohen* (1948), 29 C.B.R. 111, aff'd 29 C.B.R. 163 (Ont. C.A.); *3031085 Nova Scotia Ltd. v. Classic Freight Systems Ltd.* (2002), 34 C.B.R. (4th) 313, 2002 CarswellNS 245, 2002 NSSC 151 (N.S. S.C. [In Chambers]). . . .

Knowledge that a notice of intention or proposal has been filed or that the debtor has gone into bankruptcy is unnecessary for a stay to be effective. If a creditor cashes a cheque that it has received from the debtor after the debtor has filed a notice of intention, the money must be repaid. The cashing of the cheque is a remedy within s. 69(1)(a): *Startek Computer Inc. (Trustee of) v. Samtack Computer Inc.* (2000), 20 C.B.R. (4th) 166, 2000 CarswellBC 1802, 2000 BCSC 1316 (S.C. [In Chambers]).

36 The word "remedy" in s. 69(1)(a) is to be given a broad interpretation: *Gene Moses Construction Ltd., Re*, 1999 CarswellBC 149 (B.C. S.C.) at paras. 9 and 10. Remedies are not restricted to proceedings of a judicial nature: *Gene Moses*, para. 11.

37 In *Golden Griddle Corp. v. Fort Erie Truck & Travel Plaza Inc.*, 2005 CarswellOnt 9935 (Ont. S.C.J.), Lederman J. considered the scope of the meaning of "remedy" in the context of s. 69. He wrote at paras. 11 and 12:

11. While I agree that the word "remedy" in section 69(1)(a) should be given a broad interpretation, it must be a purposive one that is in accord with the objectives of the *BIA* generally, and in particular, the specific purposes of the stay provisions against secured and unsecured creditors, giving, in the words of E.B. Leonard and R.G. Marantz in their article, "Debt restructuring under the *Bankruptcy and Insolvency Act*, June 1, 1995 — Stays of Proceedings, under the *Bankruptch and Insolvency Act*" (for the 1995 Insolvency Institute of Canada lectures), "a reorganizing debtor an opportunity to have some 'breathing room' during which to negotiate with its creditors and hopefully put together a prospective financial restructuring which would meet their requirements."

12. A purposive definition of the word 'remedy' in section 69(1)(a) would suggest that, remedies which in any way hinder or could impair that process are caught within the section and are stayed. The issue should be approached contextually on a case-by-case basis and the remedy sought should be considered in terms of its impact on the objectives of the statutory stay provision. It is the impact rather than the generic nature of the relief sought which

should govern. Therefore, if the injunctive relief sought detrimentally affects or could impair the ability of the insolvent person to put forth a proposal, it should be stayed, whereas, if the nature of the injunction sought would have no effect whatsoever on that ability, it should not be stayed.

38 In *Gene Moses*, the debtor construction company leased logging equipment with financial assistance from GE Capital Leasing. Monthly lease payments were payable. The lease payments were restructured at some point but were payable monthly by way of preauthorized debits (PAD's). The construction company executed a NOI under the *BIA* which was filed with the official receiver on December 17, 1998. Five days later, GE presented three debit memos to the company's bank totaling \$29,149. The bank honoured the debit memos and paid the money to GE.

39 The construction company sought return of the monies paid to GE after the NOI was issued. At para. 14, Master Powers held:

I conclude that "remedy" in section 69 must be given a broad meaning. I also conclude that in presenting the debit memos for payment of the arrears of lease payments GE Capital was exercising a remedy to try and collect its debt. The exercise of this remedy is stayed pursuant to section 69(1) of the *Bankruptcy and Insolvency Act* and therefore GE Capital was not entitled to the use of those debit memos.

40 In *Startek Computer Inc. (Trustee of) v. Samtack Computer Inc.* [2000 CarswellBC 1802 (B.C. S.C. [In Chambers])], Startek purchased computer equipment from Samtack. Startek paid for the goods by a cheque that was returned NSF. Startek then issued a second cheque to pay for the goods. Startek filed a NOI. Four days later, Samtack presented the first cheque to the bank again and this time it was honoured. Startek sought return of the funds received.

41 Harvey J. of the British Columbia Supreme Court held at para. 11 that by renegotiating the first cheque without the knowledge or consent of Startek or the trustee, the creditor (Samtack) "exercised a remedy and violated the existing state of proceedings".

42 Transit distinguishes the result in *Startek* on the basis that Messenger expressly consented to the PAD being exercised on July 5, 2018, and subsequently confirmed that consent by word and conduct.

43 Transit argues that fuel is an essential requirement for a trucking business. Messenger needed time to restructure its debts while continuing to operate. It could not operate without fuel. As Ms. Vonk indicated at the July 9 meeting, Transit was a vital supplier. Allowing Transit to negotiate and retain the monies from the July 5 PAD is entirely consistent with the objectives of the *BIA*. Accordingly, the negotiation of that PAD on July 5 did not constitute the exercise of a "remedy".

44 I disagree for the following reasons:

- a. The July 5, 2018 PAD was for fuel already delivered and consumed before July 2;
- b. While Transit was aware that Messenger was having financial difficulties as evidenced by the frozen bank account and NSF payments, Transit was not aware of the full extent of Messenger's difficulties or its plan to restructure its debt going forward. This is not a case where Messenger shared its plan, went to Transit to secure its future cooperation as a critical supplier and Transit agreed to do so only if its arrears were paid;
- c. Messenger was able to replace Transit as a supplier within a day or two of the July 9 meeting;
- d. Like the PAD's in *Gene Moses* and the cheque in question in *Startek*, the July 5 PAD was simply to catch up payments missed or dishonoured before the NOI;
- e. The July 5 PAD was part of an alleged "agreement" that contemplated four payments. Transit does not assert nor did it move under s. 69.4 to assert that the other three payments are other than debts provable in bankruptcy that are captured by the proposal made. There is no reason to treat the July 5 PAD different from the other PAD's contemplated by the "agreement"; and

f. It was not open to Messenger to determine which creditors should be paid for monies already owing and to give its consent to payments to some creditors in preference to others.

45 I find that the July 5 PAD constitutes a remedy that is captured by the stay in s. 69(1)(a) of the *BIA*. It is contrary to the objective of the *BIA* to treat all creditors fairly to permit Transit to retain the monies received.

46 As mentioned, Transit did supply fuel in July 2018 after the NOI was issued and before Messenger switched to Petro Canada. It is entitled to set off the debt owing for that fuel against the monies payable to Messenger for the July 5 PAD. In the result, Transit shall pay to Messenger the sum of \$35,299.75.

47 It is unnecessary for me to determine whether the parties reached an agreement on June 28 or at any point before July 2, 2018. The fact of such agreement would not change the analysis or result above. I note, however, that that issue did not lend itself to determination on the basis of conflicting affidavits and transcripts of cross-examinations. Were it necessary to determine that issue, I would direct a trial of an issue.

48 It is likewise unnecessary to determine whether the July 5 payment amounts to a fraudulent preference. I have grave misgivings with respect to Messenger's standing to assert that claim. It strikes me as passing odd that the party who preferred one creditor over others should make the application.

49 If the parties cannot agree on costs, they may make submissions not exceeding 3 pages within 21 days.

Application granted in part.

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“4”

CITATION: 1787930 Ontario Inc. v. Transit Petroleum, 2019 ONSC 1623
COURT FILE NO.: 35-2395487 and 35-2395481
ESTATE FILE NO.: 35-2395487 and 35-2395481
DATE: 20190313

SUPERIOR COURT OF JUSTICE - ONTARIO

RE: IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST.
 THOMAS, IN THE PROVINCE OF ONTARIO

BEFORE: Justice R. Raikes

COUNSEL: Sherry Kettle Counsel, for Transit Petroleum

Bruce Simpson and Mr. Ly Counsel, for 1787930 Ontario Inc.

Trustee of 1787930 Ontario Inc. – MNP Ltd. (Att'n: Sheldon Title)

HEARD: In Writing

COSTS ENDORSEMENT

- [1] This costs endorsement arises from my decision released January 28, 2019. In that decision, I directed the parties to make written submissions as to costs if they could not agree on same. They could not.
- [2] 1787930 Ontario Inc., referred to in my earlier decision as “Messenger”, seeks costs of \$51,350.42 plus \$1,000 for costs submissions, and interest. The amount claimed is largely calculated on a substantial indemnity scale.
- [3] The respondent, Transit, submits that each side should bear their own costs as each was partially successful.
- [4] Messenger sought return of \$83,734 paid to Transit by PAD after Messenger issued an NOI. In the alternative, it asked that Transit apply \$48,434 of that sum to fuel provided after the NOI issued, with the balance of \$35,299 to be refunded to Messenger. Transit took the position that the payment by PAD of the \$83,734 did not constitute a remedy and was not stayed by operation of s. 69(1) of the *BIA*. In my decision, I agreed with the alternate position of Messenger.
- [5] In my view, Messenger was the successful party on the application. If Transit had succeeded, it would have been entitled to retain the \$83,734 for past fuel provided **and** would have been owed for post-NOI fuel of \$48,434 which all agreed was not affected by

the stay in the BIA. Instead, the \$83,734 PAD was stayed and the funds obtained through the PAD were used to offset what was owing for fuel after the NOI.

- [6] Messenger served an offer to settle dated September 27, 2018. The offer required Transit to repay Messenger \$35,000 and give Messenger a full and final release for all post-NOI fuel provided. It also required payment of pre-offer costs on a partial indemnity basis and post-offer costs on a substantial indemnity basis.
- [7] By my decision, Transit must pay to Messenger \$35,299 – more than the amount offered by Messenger albeit only by a very modest amount. The order to use the funds held by Transit to pay post-NOI fuel costs is substantially the same as provision of a release. Messenger bettered its offer to settle.
- [8] Rule 49.10 governs the consequences of the failure to accept an offer to settle. Where the plaintiff (moving party) betters its offer to settle, it is *prima facie* entitled to costs on a partial indemnity scale to the date the offer was made and on a substantial indemnity scale thereafter “unless the court orders otherwise”. Where the offer does not reflect a real element of compromise, the court may decline to award substantial indemnity costs: *Celanese Canada Inc. v. Canadian National Railway Co.* (2005), 196 O.A.C. 60 (ON CA), leave to appeal to S.C.C. refused 214 O.A.C. 398n.
- [9] I am not satisfied that the offer to settle here reflects any real compromise on the part of Messenger. Transit stood to gain by only \$299 on acceptance. The offer made required Transit to capitulate when the evidence offered by Messenger was less than fulsome and arguably inaccurate. I exercise my discretion to decline to rigidly apply r 49.10(1) in these circumstances.
- [10] I find that costs should be awarded to Messenger on a partial indemnity basis.
- [11] Having regard to the factors applicable to fixing the quantum of costs, I find that:
- a. The issues engaged on this application were not complex;
 - b. The law in the area is well-settled although its application to the facts here was uncertain;
 - c. The parties understood and expected that costs would follow upon the outcome of the application;
 - d. The time expended by Messenger is significantly more than that of Transit; however, the costs outline filed by counsel for Transit does not include time spent preparing and arguing the matter. Allowance must be made for that omission;
 - e. The amount of time expended by counsel for Messenger strikes me as higher than necessary. It was unnecessary to have two counsel appear for Messenger to argue the application;
 - f. Messenger raised and argued a fraudulent preference position of dubious merit;
 - g. The amount at stake was modest;

- h. The issues were important to the parties; and
- i. The hourly rate of Mr. Simpson is appropriate to his year of call and experience. The same cannot be said of Mr. Ly.

- [12] The disbursements claimed are reasonable and are fixed at \$1,540.02.
- [13] In light of the above, the amount for legal fees is fixed at \$26,750 plus HST which I calculate to be \$3,477.50.
- [14] Thus, Transit shall pay to Messenger the sum of \$31,767.52 for costs.



Raikes, J.

Date: March 13, 2019

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“5”

Court File Numbers: 35-2395487 and 35-2395481
Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST.
THOMAS, IN THE PROVINCE OF ONTARIO

NOTICE OF MOTION

(Returnable October 2, 2018)

1787930 Ontario Inc. (“178”) will make a motion pursuant to section 69(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the “Act”) for an order requiring the return of funds received by Transit Petroleum a division of Hogg Fuel and Supply Ltd. (“Hogg”) from 178 following the issuance of the Notice of Intention to File a Proposal dated July 2, 2018, (the “NOI”), for fuel provided prior to the issuance of the NOI, before the Court on October 2, 2018, at 80 Dundas Street, London, Ontario, N6A 6A3 at 10:00 a.m. or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: orally

THIS MOTION IS FOR:

1. An Order, if necessary, dispensing or abridging the time for service of the within Motion;
2. An Order requiring Hogg to return the sum of \$83,734.05, being the amount which Hogg received and retained from 178 for fuel provided prior to the issuance of the NOI;
3. In the alternative, an Order requiring Hogg to return the sum of \$35,299.77, being the amount which Hogg received and retained from 178 for fuel provided prior to the issuance of the NOI, less the amount which remains owing for fuel provided by Hogg post NOI;
4. Costs on a substantial indemnity basis; and
5. Such further and other Orders as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

1. 178 entered into a contract with Hogg to provide fuel for 178's fleet of vehicles.
2. 178 set up pre-authorized payments on account with Hogg.
3. 178 filed a NOI to its creditors under the provisions of the Act and has received an extension to file a Proposal until September 14, 2018, and has received a second extension to file a Proposal until October 12, 2018.
4. As a result of the issuance of the NOI, all creditors were stayed pursuant to section 69(1) of the Act from any recovery against 178's property for pre-NOI debts.
5. On or about July 5, 2018, following the issuance of the NOI, Hogg wrongfully withdrew the sum of \$83,734.05 from 178's account for pre-NOI debts.
6. 178 has demanded the return of the sum of \$83,734.05 from Hogg, but to date Hogg has refused to return the funds.
7. Hogg has applied the funds which it has wrongfully taken from 178 against outstanding balances owing for the period prior to the date of the NOI.
8. Following the issuance of the NOI, during the period from July 3 until July 8, 2018, Hogg supplied fuel to 178 for which it has invoiced the sum of \$50,639.03.
9. Following the issuance of the NOI, during the period from July 9 until July 15, 2018, Hogg supplied fuel and services to 178 for which it has invoiced the sum of \$33,795.25.
10. 178 has paid the sum of \$36,000 to Hogg for fuel provided post-NOI on July 9, 10, and 11, 2018,

11. As a result of the above referenced financial transactions, Hogg has supplied post-NOI fuel in the aggregate amount of \$84,434.28, for which it has been paid the sum of \$36,000, leaving a balance owing to Hogg for post-NOI fuel of \$48,434.28.
12. Pursuant to the Act, Hogg is entitled to the payment of \$48,434.28 for fuel provided post-NOI.
13. As a result of the foregoing transactions, Hogg's net obligation to 178 is the sum of (\$83,734.05 less \$48,434.28) \$35,299.77.
14. Hogg has refused to return any funds to 178.
15. The funds being wrongfully held by Hogg constitute a payment withdrawn in breach of the stay provision of the Act, or in the alternative, a preference pursuant to the Act.
16. The refusal of Hogg to return the funds is subjecting 178 to undue financial duress to operate in order to maximize the recovery for the benefit of all of its creditors.
17. Sections 50.4 and 69.1 of the Act;
18. Rules 3.02 and 37 of the Rules of Civil Procedure.
19. Such further and other grounds as this Honourable Court may deem just.

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

1. Affidavit of Nathan McDaniel, together with Exhibits.

2. Such further and other relief as this Honourable Court may deem just.

Dated: September 19, 2018

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Suite 300
Toronto, ON M5H 2G4
ATTN: SHELDON TITLE
416-323-5240 – phone
416-573-5320 – Cell Phone
Trustee of 1787930 Ontario Inc.

TAB

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TAB

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7.

the business of 178?

A. Yes.

13. Q. So 178 would be a transportation logistics company?

A. That's correct.

14. Q. It's also known as Messenger?

A. Messenger Freight Systems.

15. Q. Thank you. So 178 delivers goods using trucks?

A. Yes.

16. Q. And a significant purchase for 178's business would be fuel for those trucks correct?

A. It is a purchase yes.

17. Q. Because trucks can't operate without fuel?

A. Nor without labour and insurance and...

MR. SIMPSON: Just answer the questions.

A. Okay.

18. MS. KETTLE: Q. And without trucks operating goods simply cannot be delivered?

A. Yes.

19. Q. And in fact General Motors Cami Plant is a customer of 178 correct?

A. Yes.

8.

20. Q. And General Motors and the Cami Plant requires goods delivered according to a time schedule correct?

A. Yes.

21. Q. And manufacturing lines at that plant can be shutdown if goods are not delivered according to a schedule?

A. Yes but I'm not, I'm not certain that we are still doing business with Cami.

22. Q. But you were at the time?

A. I'm not sure that we were doing business with Cami at that time either.

23. Q. Can you...

A. I, I don't know basically is what I'm saying.

24. Q. Do you know if Cami was a customer?

A. They were in the past yes Madam.

25. Q. Okay, thank you. Even if the Cami Plant at GM was not a customer at the time of the events that are the subject matter of your examination you had other customers who expected goods to be delivered according to a schedule?

A. Yes.

26. Q. So Louise Vonk, that's V-O-N-K, is the owner of 178 is that correct?

10.

36. Q. You review bank statements?
A. Yes.
37. Q. And bank reconciliations?
A. Yes.
38. Q. You monitor the purchases of the
company?
A. Yes.
39. Q. So you would know that 178 purchased
a significant amount from Transit?
A. I'm sorry your question one more
time?
40. Q. The purchases from Transit would be
a significant amount for 178?
A. Yes.
41. Q. So purchases could be \$50,000 a week
of fuel?
A. Yes.
42. Q. It could be more it could be less
but it was a significant amount so at 50,000 a
week that could be purchases of 200,000 a month
correct?
A. Yes.
43. Q. So you're familiar with how
preauthorized debits are setup?
A. Yes.

12.

51. Q. You would be aware of unpaid source deductions and taxes payable to Canada Revenue Agency?

A. What I was aware of at the time yes.

52. Q. And in fact you were aware that 178 was past due in paying amounts owing to CRA for source deductions and taxes in June 2018 correct?

A. That's correct.

53. Q. And you were aware of requirements to pay issued by CRA to the Bank of Nova Scotia in respect to 178?

A. Yes.

54. Q. And you were aware that 178's bank account was frozen by CRA in June 2018?

A. Yes.

55. Q. In June 2018 you were aware that PAD's were returned to Transit because 178's bank account was frozen?

A. Yes.

56. Q. You would be aware if there were any payments issued by 178 which were not cleared through 178's bank account like NSF payments, you would be aware of any NSF payments that did not clear through 178's bank account?

20.

October 31, 2018 and I'd like you to turn to tab A? So this actually tab one A.

A. Tab one A yes.

92. Q. This is an email from Sheldon Title at MNP dated Thursday, June 28, 2018 at 12:57 p.m. It's to Bruce Simpson and copied on that are Louise Vonk, Brent Swanick and yourself correct?

93. Q. You recognize that email?

A. Yes.

94. Q. And if you look down in that email you'll see that Sheldon says, I think he's referring to Tim. In the beginning it says I spoke with Tim again this morning the very beginning of that email and then going down to the second paragraph the second sentence it says, he asked for Brent to submit something substantial but as noted above I believe the BNS would prefer we head forward with an NOI, do you see that?

A. Yes I do.

95. Q. Okay so at least by then you knew there had been discussions about an NOI?

A. Yes.

96. Q. And you knew what NOI meant correct?

21.

A. No. Not at the time no.

97. Q. Did you ask? So there were discussions about the financial situation of the company correct at that time?

A. Yes.

98. Q. You knew that the bank account had been frozen?

A. Yes.

99. Q. Because you're in charge of the bank account?

A. That's correct.

100. Q. If we just go back for the moment to that email string we had been talking about in Monique's affidavit sworn October four, 2018 and this is again at tab A of her affidavit which is tab two of the responding motion record okay and I'm looking at page 105. And again it says here, as per our conversation we have received Monday, June 18th PAD back as account frozen, so you knew at that time that there had been some financial problems because the account was frozen?

A. At this time yes.

101. Q. And that was before you had those email discussions, that was before the email

17.

A. That's correct.

77. Q. ...is the Credit Union?

A. That's correct.

78. Q. Previously it had been Bank of Nova Scotia is that correct?

A. Yes.

79. Q. And then on Tuesday, June 26 in the morning you had a telephone conference with Monique and Tina Thorne who is a Credit Analyst at Transit isn't that correct?

A. Yes.

80. Q. And during that telephone conversation Monique and Tina both told you that the terms of payment would have to change from net 14 to net seven if the PAD was changed from Monday to Thursday correct?

A. I don't recall the specifics on that.

81. Q. You don't recall the specifics or you just don't recall the conversation?

A. There were a lot of things discussed in the conversation but in terms of terms being moved I don't recall that being discussed.

82. Q. But you don't, you just don't remember?

18.

A. I don't remember.

83. Q. Thank you. Then you'll see if I move up to your next email which is on page 103, this is your email to Monique June 27, 2018 at 5:40 p.m.?

A. Yes.

84. Q. So now you have sent a void cheque to Monique for this new bank account at Libro and you've asked Monique to confirm the proposal that you had discussed with them?

A. I emailed here to discuss the payments that I was proposing to be made.

MS. KETTLE: Correct.

A. Yes.

85. MS. KETTLE: Q. And you had discussions as well on the 26th as you've confirmed...

A. ...mm-hmm...

86. Q. ...you just can't remember the details of those discussions with Monique and Tina?

A. That's correct.

87. Q. And I'll take you to Monique's email on page 102 which is dated Thursday, June 28th at 8:55 a.m. and this is an email from Monique to you and she has stated that she or Transit

28.

128. Q. In her email Thursday, June 28th, so going back to page 109...

A. Okay.

129. Q. ...at 8:55 a.m. Monique had set out the payments, you see the first payment's July five right, she said that this would be pulled on July the fifth and if you look above actually there's another email from her on the 29th at 3:39 p.m. it's sort of at the bottom of page 108...

A. Yes.

130. Q. ...at 3:39 p.m. saying it's almost four p.m. we have not heard back from your right, so you responded to her this is now your email going back to your email saying you've been pulled into several directions?

A. Yes.

131. Q. You didn't say don't pull the PAD?

A. I - no that's not in the email no.

132. Q. No. You didn't say we have no agreement?

A. I'm sorry, I did not say what?

133. Q. You didn't say I disagree with what you set out in your June 28, 8:55 a.m. email, you didn't say you disagreed with it?

29.

A. That's correct.

134. Q. Okay. So then just moving to the top of page 108 you'll see an email from Monique to yourself Tuesday, July three at 9:17 a.m., she called and left a message for you, do you recall getting a message from her?

A. No I do not.

135. Q. Okay. But you got this email correct?

A. Yes.

136. Q. And she asked you to call her as soon as possible but you didn't did you?

A. I don't recall.

137. Q. You didn't email her back did you?

A. I'm not sure if this was the last email chain on this one.

138. Q. Okay I'll ask the question again. Did you email her back after July the third at 9:17 a.m.?

A. I do not recall.

139. Q. Okay I'm going to ask you to undertake to check your records for any emails to Monique Paul following her email of Tuesday, July three at 9:17 a.m.?

MR. SIMPSON: We'll give that

17.

A. That's correct.

77. Q. ...is the Credit Union?

A. That's correct.

78. Q. Previously it had been Bank of Nova Scotia is that correct?

A. Yes.

79. Q. And then on Tuesday, June 26 in the morning you had a telephone conference with Monique and Tina Thorne who is a Credit Analyst at Transit isn't that correct?

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86. Q. ...you just can't remember the details of those discussions with Monique and Tina?

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130. Q. ...at 3:39 p.m. saying it's almost four p.m. we have not heard back from your right, so you responded to her this is now your email going back to your email saying you've been pulled into several directions?

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A. I'm not sure if this was the last email chain on this one.

138. Q. Okay I'll ask the question again. Did you email her back after July the third at 9:17 a.m.?

A. I do not recall.

139. Q. Okay I'm going to ask you to undertake to check your records for any emails to Monique Paul following her email of Tuesday, July three at 9:17 a.m.?

MR. SIMPSON: We'll give that

41.

A. That's correct.

190. Q. And you haven't produced any emails saying that there was no agreement?

A. I'm sorry, one more time?

191. Q. You have not produced any emails to anyone at Transit disputing that there was an agreement about the agreed payment there's no email correspondence in the materials anywhere saying that you didn't agree with it?

A. There was no email disputing it.

192. Q. Okay. So you advised the proposal trustee that you had contacted the Credit Union?

A. Yes.

193. Q. And there's no details of when you did that is there?

A. I would've done that after the PAD came out to stop the second PAD, that was when I became aware that it could be done through the Credit Union.

194. Q. So you're talking about the second PAD?

A. That's correct.

195. Q. Which PAD is that?

A. It would've been the second one that was slated to come out I believe.

12.

51. Q. You would be aware of unpaid source deductions and taxes payable to Canada Revenue Agency?
- A. What I was aware of at the time yes.
52. Q. And in fact you were aware that 178 was past due in paying amounts owing to CRA for source deductions and taxes in June 2018 correct?
- A. That's correct.
53. Q. And you were aware of requirements to pay issued by CRA to the Bank of Nova Scotia in respect to 178?
- A. Yes.
54. Q. And you were aware that 178's bank account was frozen by CRA in June 2018?
- A. Yes.
55. Q. In June 2018 you were aware that PAD's were returned to Transit because 178's bank account was frozen?
- A. Yes.
56. Q. You would be aware if there were any payments issued by 178 which were not cleared through 178's bank account like NSF payments, you would be aware of any NSF payments that did not clear through 178's bank account?

19.

has agreed to accept your proposal and you'll see that?

A. Yes.

MS. KETTLE: Okay.

A. With the below stipulations.

MS. KETTLE: Correct.

A. Yes I see that.

88. MS. KETTLE: Q. And you'll see partway down there that Monique has said, we have continuously gone above and beyond to work with Messenger on their financial issues but going forward we need to be reassured that we will no longer have any problems going forward which is why we are agreeing to the Thursday PAD, do you see that?

A. Yes I do.

89. Q. Because there had been issues in the past with split payments, stop payments and NSF payments correct?

A. I wasn't aware of that.

90. Q. Okay but you're going to now look into...

A. Yes.

91. Q. ...those things for me? Thank you.
Now I'd like to refer to your affidavit sworn

20.

October 31, 2018 and I'd like you to turn to tab A? So this actually tab one A.

A. Tab one A yes.

92. Q. This is an email from Sheldon Title at MNP dated Thursday, June 28, 2018 at 12:57 p.m. It's to Bruce Simpson and copied on that are Louise Vonk, Brent Swanick and yourself correct?

93. Q. You recognize that email?

A. Yes.

94. Q. And if you look down in that email you'll see that Sheldon says, I think he's referring to Tim. In the beginning it says I spoke with Tim again this morning the very beginning of that email and then going down to the second paragraph the second sentence it says, he asked for Brent to submit something substantial but as noted above I believe the BNS would prefer we head forward with an NOI, do you see that?

A. Yes I do.

95. Q. Okay so at least by then you knew there had been discussions about an NOI?

A. Yes.

96. Q. And you knew what NOI meant correct?

21.

A. No. Not at the time no.

97. Q. Did you ask? So there were discussions about the financial situation of the company correct at that time?

A. Yes.

98. Q. You knew that the bank account had been frozen?

A. Yes.

99. Q. Because you're in charge of the bank account?

A. That's correct.

100. Q. If we just go back for the moment to that email string we had been talking about in Monique's affidavit sworn October four, 2018 and this is again at tab A of her affidavit which is tab two of the responding motion record okay and I'm looking at page 105. And again it says here, as per our conversation we have received Monday, June 18th PAD back as account frozen, so you knew at that time that there had been some financial problems because the account was frozen?

A. At this time yes.

101. Q. And that was before you had those email discussions, that was before the email

22.

discussions here June 22nd with Monique right? This happened obviously before that it's referenced in Monique's email. So you knew there were financial problems, you were copied on an email on June 28th if we go back to your affidavit we were just referring to...

A. Mm-hmm.

102. Q. ...October 31, so that email from Sheldon Title to Bruce Simpson and you were copied on it June 28th there's a reference to an NOI and then it says please advise how you wish to proceed, so you did not know what an NOI was or that there were any discussions about restructuring at that point?

A. At, at this point yes I did.

MS. KETTLE: Oh you did.

A. But in terms of the scope of the in's and out's of a notice of intention I did not.

MS. KETTLE: Okay that's...

A. This was the first time I had exposure with this.

103. MS. KETTLE: Q. That's not what I'm asking. I'm not asking you if you're an expert in insolvency law or if you know the in's and

23.

out's of an NOI...

A. Yeah.

104. Q. ...I'm just asking if you knew about discussions about a restructuring and an NOI specifically at that point in time?

A. Well at the time the discussions were with MNP from a refinancing standpoint not from a proposal standpoint.

105. Q. Well it states here NOI?

A. Yes in this email on June 28th yes it does.

106. Q. Thank you. And in fact you knew that an NOI was being filed you knew that on June 29th, 2018?

A. I did not.

107. Q. Well I'd like to refer you to your affidavit again this is your October 31, 2018 affidavit? I believe it's the one right in front of you.

A. This one?

MS. KETTLE: Yes.

A. I thought this was from the 31st.

MR. SIMPSON: That's the 31st.

MS. KETTLE: Yes, sorry.

MR. SIMPSON: Which...

46.

withdrawn going forward she explained that there were ways that they could do it within a timely fashion.

219. Q. But you'll agree that you had been advised by Monique on the morning of July third that the PAD had been put through for July fifth?

A. One more time with your question?

220. Q. Monique had sent an email to you on the morning of July third advising you that the PAD had been submitted to the financial institution to be withdrawn on July the fifth, she sent that email to you?

A. Yes. On the third yes.

221. Q. Okay. And you did not contact the financial institution in this case the Credit Union Libro you did not contact Libro until sometime on July fifth when it was too late?

A. That's correct.

222. Q. But you could have contacted them any time on July third, any time on July fourth but you didn't?

A. I was relying on the opinion of Monique at the time.

223. Q. Sorry on what?

28.

128. Q. In her email Thursday, June 28th, so going back to page 109...

A. Okay.

129. Q. ...at 8:55 a.m. Monique had set out the payments, you see the first payment's July five right, she said that this would be pulled on July the fifth and if you look above actually there's another email from her on the 29th at 3:39 p.m. it's sort of at the bottom of page 108...

A. Yes.

130. Q. ...at 3:39 p.m. saying it's almost four p.m. we have not heard back from your right, so you responded to her this is now your email going back to your email saying you've been pulled into several directions?

A. Yes.

131. Q. You didn't say don't pull the PAD?

A. I - no that's not in the email no.

132. Q. No. You didn't say we have no agreement?

A. I'm sorry, I did not say what?

133. Q. You didn't say I disagree with what you set out in your June 28, 8:55 a.m. email, you didn't say you disagreed with it?

40.

Oh no, no, no, so you've misunderstood me.

MR. SIMPSON: Okay.

MS. KETTLE: I am suggesting an email from you to Trevor, this is an email...

MR. SIMPSON: I agree with the distinction. There was an email but it was not to Trevor.

185. MS. KETTLE: Q. Okay so to clarify...

A. It was, it was a phone conversation to Trevor yes.

MS. KETTLE: Okay.

A. As well to Monique.

MS. KETTLE: All right.

MR. SIMPSON: Sorry Counsel.

186. MS. KETTLE: Q. But you're not sure if there was an email?

A. I'm not sure.

187. Q. Okay. But you haven't produced any emails let's put it that way that would show that you asked for a stop payment from Monique?

A. That's correct.

188. Q. Or Trevor?

A. That's correct.

189. Q. Or anyone at Transit?

29.

A. That's correct.

134. Q. Okay. So then just moving to the top of page 108 you'll see an email from Monique to yourself Tuesday, July three at 9:17 a.m., she called and left a message for you, do you recall getting a message from her?

A. No I do not.

135. Q. Okay. But you got this email correct?

A. Yes.

136. Q. And she asked you to call her as soon as possible but you didn't did you?

A. I don't recall.

137. Q. You didn't email her back did you?

A. I'm not sure if this was the last email chain on this one.

138. Q. Okay I'll ask the question again. Did you email her back after July the third at 9:17 a.m.?

A. I do not recall.

139. Q. Okay I'm going to ask you to undertake to check your records for any emails to Monique Paul following her email of Tuesday, July three at 9:17 a.m.?

MR. SIMPSON: We'll give that

30.

undertaking yes.

140. MS. KETTLE: Q. Thank you. So you're looking for any emails to Monique following her email of July three at 9:17 a.m. like any emails at all about anything correct, not just about...

MR. SIMPSON: We've given the undertaking yes.

141. MS. KETTLE: Q. All right, thank you. Now you did not call Monique on June 29th so just prior to that, again we saw the email saying you know you wanted her to call you on July the third but you didn't call her on June 29th you sent her that email you didn't call her though and say don't put that PAD through on July third?

A. I don't recall calling her in that regard no.

142. Q. And you did not call her on July third and to ask her to not put the PAD through did you?

A. I'm not certain if that was the case.

143. Q. So you don't know if you did or not, you have no recollection?

A. I recall talking to her and asking

40.

Oh no, no, no, so you've misunderstood me.

MR. SIMPSON: Okay.

MS. KETTLE: I am suggesting an email from you to Trevor, this is an email...

MR. SIMPSON: I agree with the distinction. There was an email but it was not to Trevor.

185. MS. KETTLE: Q. Okay so to clarify...

A. It was, it was a phone conversation to Trevor yes.

MS. KETTLE: Okay.

A. As well to Monique.

MS. KETTLE: All right.

MR. SIMPSON: Sorry Counsel.

186. MS. KETTLE: Q. But you're not sure if there was an email?

A. I'm not sure.

187. Q. Okay. But you haven't produced any emails let's put it that way that would show that you asked for a stop payment from Monique?

A. That's correct.

188. Q. Or Trevor?

A. That's correct.

189. Q. Or anyone at Transit?

81.

A. I believe it was too late in her words.

359. Q. Too late?

A. Yes.

360. Q. Is that all she said?

A. I believe so.

361. Q. So you say she allegedly told you it was too late to stop the PAD?

A. And that they wouldn't do it.

362. Q. And that who wouldn't do it?

A. Her or Transit, the, the company as a whole.

363. Q. But once it's submitted it can't be stopped correct?

A. I know that now at the time I didn't.

364. Q. And then your evidence was that you could've contacted the Credit Union and asked them to stop it on July third or July fourth but you did not?

MR. SIMPSON: That's correct.

365. MS. KETTLE: Q. And so based on your evidence that you asked Monique to put a stop payment on why then did you go and ask Trevor to do the same thing?

29.

A. That's correct.

134. Q. Okay. So then just moving to the top of page 108 you'll see an email from Monique to yourself Tuesday, July three at 9:17 a.m., she called and left a message for you, do you recall getting a message from her?

A. No I do not.

135. Q. Okay. But you got this email correct?

A. Yes.

136. Q. And she asked you to call her as soon as possible but you didn't did you?

A. I don't recall.

137. Q. You didn't email her back did you?

A. I'm not sure if this was the last email chain on this one.

138. Q. Okay I'll ask the question again. Did you email her back after July the third at 9:17 a.m.?

A. I do not recall.

139. Q. Okay I'm going to ask you to undertake to check your records for any emails to Monique Paul following her email of Tuesday, July three at 9:17 a.m.?

MR. SIMPSON: We'll give that

30.

undertaking yes.

140. MS. KETTLE: Q. Thank you. So you're looking for any emails to Monique following her email of July three at 9:17 a.m. like any emails at all about anything correct, not just about...

MR. SIMPSON: We've given the undertaking yes.

141. MS. KETTLE: Q. All right, thank you. Now you did not call Monique on June 29th so just prior to that, again we saw the email saying you know you wanted her to call you on July the third but you didn't call her on June 29th you sent her that email you didn't call her though and say don't put that PAD through on July third?

A. I don't recall calling her in that regard no.

142. Q. And you did not call her on July third and to ask her to not put the PAD through did you?

A. I'm not certain if that was the case.

143. Q. So you don't know if you did or not, you have no recollection?

A. I recall talking to her and asking

46.

withdrawn going forward she explained that there were ways that they could do it within a timely fashion.

219. Q. But you'll agree that you had been advised by Monique on the morning of July third that the PAD had been put through for July fifth?

A. One more time with your question?

220. Q. Monique had sent an email to you on the morning of July third advising you that the PAD had been submitted to the financial institution to be withdrawn on July the fifth, she sent that email to you?

A. Yes. On the third yes.

221. Q. Okay. And you did not contact the financial institution in this case the Credit Union Libro you did not contact Libro until sometime on July fifth when it was too late?

A. That's correct.

222. Q. But you could have contacted them any time on July third, any time on July fourth but you didn't?

A. I was relying on the opinion of Monique at the time.

223. Q. Sorry on what?

47.

A. I was relying on the opinion of Monique at the time when she advised that it couldn't be stopped because it had already been submitted.

224. Q. Well perhaps it couldn't be stopped because it had been submitted that doesn't mean the Credit Union can't stop it, it may mean that Monique can't stop it. I mean it's disputed Monique as you know because you were here this morning disputes even having a conversation with you?

A. Yes.

225. Q. So she says she would not have even told you that because she didn't even speak with you in July until the ninth?

A. We did have conversation yes.

226. Q. Okay so you disagree with her on that but there was nothing stopping you from contacting the Credit Union yourself?

A. Again, I relied upon her opinion that at that point the PAD could not be stopped.

227. Q. But she never told you to rely only anything like again she disputes even talking to you about it...

A. Yes.

48.

228. Q. ...but even if it was true which we deny even if it was true you could have called the Credit Union couldn't you like you did on the fifth...

A. Yes.

229. Q. ...after it was too late?

A. Yes.

230. Q. Thank you. So you contacted the Credit Union Libro on July the fifth and they said that you could prepare paperwork to stop the payment on July the 12th?

A. That's correct.

231. Q. And you did prepare that paperwork didn't you?

A. Yes.

232. Q. I'd like you to undertake to provide me a copy of the stop payment paperwork that you submitted to Libro for the July 12th stop payment?

MR. SIMPSON: We will make best efforts to provide that I'm not sure what we'll have access to Ms. Kettle. So that's undertaking number five, provide stop payment documentation sent to Libro.

233. MS. KETTLE: Q. And I take it you

50.

MR. SIMPSON: So if that was undertaking number six you'd asked about the person he contacted if he didn't remember and I think his answer was you just get a service person.

MS. KETTLE: Yes.

MR. SIMPSON: So you don't need an undertaking?

MS. KETTLE: No that's fine.

MR. SIMPSON: Okay.

239.

MS. KETTLE: Q. Do you need a break now or do you want to keep going?

A. I'm fine.

MS. KETTLE: Okay.

A. Thank you.

MS. KETTLE: Are you folks over there good to continue?

MR. SIMPSON: I am.

MR. LY: Yes.

240.

MS. KETTLE: Q. Thank you. So I understand that there was a meeting held at the offices of Transit on the afternoon of July five, 2018 and at that meeting Louise Vonk your boss...

A. Mm-hmm.

51.

241. Q. ...and Blaine a General Manager from 178 attended at that meeting are you familiar with that meeting, are you aware that it happened?

A. I'm aware of the meeting yes.

242. Q. But you were not at that meeting correct?

A. That's correct.

243. Q. So I understand there was a call on July nine, 2018 and that you were on that call with Don Poort of Transit, Monique and Trevor Chambers, so Don, Trevor and Monique from Transit and then yourself do you recall that phone call?

A. I recall the conversation I'm not sure as to who was on the phone call specifically.

244. Q. You've read the affidavits though...

A. Yes.

245. Q. ...that have been submitted and so you would see that Monique and Nathan and Don all say they were on the call?

A. Monique and who?

246. Q. Sorry, Monique, Don and Trevor?

A. Okay yeah.

10.

sets out the time by which we have to deliver answers to undertakings.

30. MR. SIMPSON: Q. Okay. Ms. Paul do you know what was the credit limit for 178 at the end of June 2018?

A. Off the top of my head no I do not know.

31. Q. And is that something that you could locate and advise us on?

A. Yes.

32. Q. Yes. And so undertaking number two, to advise with respect to the credit limit of 178 and whether that changed from the period from January the first, 2018 until June 30th, 2018?

MS. KETTLE: So you want to know from, during that period what the credit limit was...

MR. SIMPSON: That's correct.

MS. KETTLE: ...and any changes?

MR. SIMPSON: That's correct.

MS. KETTLE: Okay, yes we'll provide that undertaking.

33. MR. SIMPSON: Q. Thank you. Now if I could take you to your affidavit in your

11.

responding materials and at page 96 in paragraph five and I'll just give you a moment to review that. At the last line on page 96 references that 178's frozen bank account, what is your knowledge as to why 178's bank account was frozen?

A. On June 22nd my knowledge was that there was fraudulent activity on the account.

34. Q. And did you have any understanding what the nature of that fraudulent activity was?

A. No.

35. Q. But you clearly were advised that the account had been frozen?

A. Yes that there was fraudulent activity. Not that CRA had froze it as we would not have been able to continue to, to sell if CRA had froze it.

36. Q. Okay. Do you recall if at that time you had any idea whether the Bank of Nova Scotia had sent notices, demand notices to 178?

A. I had no knowledge.

37. Q. Did you make any inquiries with respect to why the accounts were frozen?

A. I was told that it was fraudulent activity.

12.

38. Q. And that was all?

A. Yes.

39. Q. And did you not ask for any clarification as to what was the nature of those fraudulent activities?

A. No. I was told that it was fraudulent activities and I would be provided a new bank as a new account was being opened.

40. Q. I see. And would that information then have come from Mr. McDaniel?

A. Yes.

41. Q. On the next page at paragraph six? In this paragraph you've referenced that the balance that would be owing to Transit as at July second, 2018 was \$167,468.09, at that time did you, were you of the understanding that that was the full outstanding arrears as at July second?

A. That was - I believe that was the amount on the account at the time.

42. Q. Okay. Now in paragraph seven just to point out you say the balance that would be owing to Transit at July second so I take that to mean that you believe that as of July second not as at June 22nd?

55.

July three, 2018 and I'd like to take you back to your affidavit the same one we were just looking at the supplementary affidavit sworn October 15, 2018 page three, paragraph six B? I did not contact Don as stated in his paragraph six because my only contact person at Transit/Hogg was Monique?

A. That is correct. At the time my main contact was Monique when I learned, when I learned that she could not stop the PAD I started to work the chain of command with them requested it, I believe I requested it from Trevor, I know I requested it from Don. I don't know if it was in that phone call from the ninth but I know I requested it from Don.

262. Q. So we're talking about the return of the agreed payment?

A. That's right.

263. Q. So is it your evidence that you requested the return of the agreed payment from Monique?

A. I don't believe so. I, I know I contacted Monique in the beginning to ask her to stop the PAD I'm not certain if I asked her to refund it because at that point I thought I

56.

would deal with the CFO directly on this matter.

264. Q. So I'd like you to go again to your paragraph six E in your affidavit sworn October 15th? Although I did not request the return of the agreed payment from Don as he stated in paragraph 14 I did request the return of the agreed payment from my Transit/Hogg contact Monique, is that then incorrect?

A. In the phone conversation we had the conference call I believe I asked for it then.

265. Q. Which conference call just to be clear what date are you talking about?

A. It was the one you referenced I believe it was July ninth or...

266. Q. The July ninth call?

A. Yeah.

267. Q. So you think you asked for it on July the ninth?

A. I would've asked for it because it was recommended that I, that I do so.

268. Q. But you've already said in that same paragraph E that you did not request the return of the agreed payment on that date because that's referencing Mr. Poort's statement paragraph 14 that said that you did not request

57.

the return of the agreed payment during the July ninth call. And in your paragraph you said, although I did not request the return of the agreed payment from Don as he stated in paragraph 14 so you're agreeing with him? You're agreeing you did not ask for return of the agreed payment during the July ninth call?

A. I would've asked for because at that time we were working with MNP and it was advised to identify any pre NOI payments that they had identified as pre NOI, this fell under the guise of that so that's why I requested that the amount be refunded back to us.

269. Q. So are you saying that was the first time you asked for the agreed payment to be returned was on July ninth because that's when MNP asked you to identify any pre NOI purchases that had been paid since the NOI is that the first time you would have asked for it back because of that request by MNP?

A. I'm not certain that that would've been the first time.

270. Q. I'm going to suggest to you that these statements cannot both be true. In your paragraph six E you said, although I did not

58.

request return of the agreed payment from Don as he stated in paragraph 14, you're agreeing with him there in his paragraph when he said you did not, he said, Nathan did not request a return of the agreed payment during the July ninth, 2018 call. You agreed with him here in your affidavit are you changing that evidence now?

A. So you're asking me if I'm changing the date of which I asked for the money to be returned?

271. Q. I'm suggesting that you agreed with Don Poort when he said that you did not ask for a return of the agreed payment during the July ninth call?

A. I did ask for the funds to be returned yes.

272. Q. Okay. So then I'm going to suggest to you that that statement in your paragraph six E is incorrect?

A. Then that would be the case.

273. Q. Wouldn't you agree?

A. Yes.

274. Q. Although I did not request return of the agreed payment from Don as he stated in paragraph 14...

59.

A. Yes.

275. Q. ...so that's incorrect?

A. Yes.

276. Q. I have to ask you again are there any other corrections that you need to make to your affidavits?

A. I don't believe that to be the case.

277. Q. Okay, thank you. So you're suggesting in that paragraph six E you don't say although I did not request return of the agreed payment from Don as he stated in paragraph 14 which is the July ninth telephone call you didn't say although I didn't ask for it then I did ask for it a different date from Don, you say yeah I didn't ask for it from him on July ninth but I did ask for it from Monique?

A. I'm sorry what's your question?

278. Q. You didn't even - you totally changed who it was so you said it wasn't Don on July ninth you didn't say I did ask for the return of the agreed payments from Don on a different date?

A. I was trying to exhaust all avenues with regards to this request, I asked Monique, I asked Don, I asked Trevor.

60.

279. Q. When?

A. They were phone conversations that we had the specifics I, I don't remember the dates sorry.

280. Q. This is your second supplementary affidavit sworn October 31, 2018. Your email dated July four, 2018 at 2:37 p.m. to Louise and others at 178 so some internal email, but you suggest in there, I spoke to Trevor Chambers regarding meeting tomorrow, I asked him to put a stay on the PAD scheduled for the end of the week, although that is disputed from the evidence given by Trevor Chambers in his affidavit but are you now suggesting you had another conversation with Trevor?

A. No I believe I only spoke to him once.

281. Q. Once?

A. Yeah.

282. Q. So your evidence is you asked him to put at stay on the PAD?

A. Yes and I believe that would've been after I spoke to Monique. Monique would've been the first person that I asked.

283. Q. Are you here talking - this is July

15.

an email from Monique Paul, I'll just refer to her as Monique from now on?

MR. SIMPSON: That's fine.

64. MS. KETTLE: Q. This was an email from Monique dated June 22, 2018 at 10:36 a.m. to yourself correct?

A. Yes.

65. Q. And you'll see there there's an indication that she spoke with you on that day do you recall that conversation?

A. Not offhand.

66. Q. Okay. You'll see this email is referring to Monday, June 18th PAD which had been returned as account frozen you see that there?

A. Yes.

67. Q. So you corresponded with Monique from that point on...

A. Yes.

68. Q. ...in this, there's an email string here that goes from June 22nd to June the 28th at this tab, so page 102 to page 106 of this tab?

A. Okay.

69. Q. And Monique was your only contact at

16.

Transit correct?

A. Yes.

70. Q. So...

A. Now I did correspond with Trevor as well and that, that was noted later.

71. Q. I believe you said that Monique was your only contact though at Transit?

A. My, my mistake. I, I did speak to Trevor through yeah.

72. Q. Do you have any other corrections you would like to make to your affidavits?

A. No. Sorry.

73. Q. Okay, thank you. So if we go to the next email which is on page 104 which is an email from yourself to Monique dated June 25, 2018 at 3:07 p.m.?

A. Yes.

74. Q. And you indicate there that you have new banking details that you're going to send to Monique?

A. That's correct.

75. Q. And those new banking details are for a new financial institution is that correct?

A. Yes.

76. Q. And that was Libro...

33.

A. Well I was not in agreement with that and I'd have to check emails to determine whether I responded back or not.

156. Q. Okay. So would there possibly be letters to Monique or would it be emails?

A. Do you mean like a handwritten letter or a typed letter?

MS. KETTLE: Yes or a typed letter.

A. No, no letters it would be email.

157. MS. KETTLE: Q. So if you responded back it would be by email?

A. That's correct.

158. Q. So is it your evidence that you called Monique after her emails to you on the morning of July third saying she was going to submit the PAD, she had called and left messages and then finally she said I've submitted it, you called her at some point after that, is that your evidence in terms of timing or you just don't even remember?

A. I don't remember calling her after the third but I know I called her around that period to ask her to stop the PAD that was slated to come out for the fifth.

159. Q. Do you remember if it was after the

34.

email she sent to you the morning of July third? So she sent you, 9:17 a.m. so this is page 108. Page 108 this is exhibit B to Monique's affidavit this was her email to you July three at 9:17 a.m., I've called and left a message if you could please call me as soon as possible I need to submit Thursday, pull by ten a.m. this morning. Did you call her after that email and before her next email at 11:17 which is on page 115?

A. I don't recall the time.

160. Q. You don't recall?

A. The specific time, sorry.

161. Q. Okay. Well she's indicating, if you go to page 115, she has indicated there that she did not hear back from you by ten a.m. and so she submitted the PAD?

A. That's what she stated in the email yes.

162. Q. And you - that doesn't help your memory as to whether you called her after you read that email?

A. Not offhand no. I, I know I called and I spoke to her before the PAD was slated to come out which would'a been the fifth. I know I

35.

asked that it be stopped or cancelled, I was told that it was not possible at this point and then I also reached out to Trevor I believe that was via phone and asked for the PAD to be stopped.

163. Q. You believe it was by phone or you're just not sure?

A. I'm pretty sure it was phone. I don't think I had email correspondence with Trevor.

164. Q. I'd like you to undertake to look for all email correspondence between yourself and Trevor Chambers at Transit?

A. Yes.

MR. SIMPSON: From when?

MS. KETTLE: From June the 28th, 2018 to the present.

MR. SIMPSON: We can do that yes.

That's undertaking number four.

165. MS. KETTLE: Q. And just to be sure that would be the only way you would communicate with him other than verbally it would be by email not like a letter that you would fax to him or anything like that right?

A. That's right.

24.

MS. KETTLE: Yes it's the October, if I said the wrong date I apologize. It's the October 31st affidavit.

MR. SIMPSON: Yes.

A. Okay.

MR. SIMPSON: We're there.

108. MS. KETTLE: Q. Okay. If you could go to paragraph ten the very last sentence? As a result on June 29 it was resolved that 178 would file an NOI. At the beginning of that it says, as of June 29 it was concluded that 178 was unable to negotiate a resolution with CRA to forbear from enforcing the requirement to pay, which is defined as RTP, which had resulted in the frozen account with BNS, thus compromising 178's ability to carry on normal business financial transactions. As a result, on June 29 it was resolved that 178 would file an NOI?

A. That decision was made over the weekend by the owner.

109. Q. So June 29 was a Friday?

A. That's correct.

110. Q. Okay. I'd like to refer you to your affidavit sworn on October 15, 2018? This is in the supplementary motion record.

25.

MR. SIMPSON: Okay. Yes we have it.

111. MS. KETTLE: Q. Okay. So I'd like you to turn to page four and it's paragraph six L? Do you see there on the second last line of six L that it says, or sorry, the very last line, the decision to proceed, so 178 was left with no commercially viable option but to proceed with an NOI. The decision to proceed was made on June 29, do you see that?

A. Yes I do.

112. Q. And that's in your affidavit?

A. Yes.

113. Q. And you reviewed your affidavits before you swore them?

A. Yes I did.

114. Q. You did, okay. So I'll ask you again, you knew on the 29th of June that an NOI was being filed...

A. No.

115. Q. ...correct?

A. No that is incorrect. That...

116. Q. So your affidavit is incorrect?

A. The date that the decision was made was over the weekend which would'a been June, I'm without a calendar, if the Friday was the

26.

29th, the 30th would'a been the Saturday, it was the long-weekend. Our owner went home and decided it over the weekend.

117. Q. Okay so you've made two references to the decision being made on June 29th in two different affidavits so those are both incorrect?

A. It should be the weekend yes.

118. Q. Do you have any other changes you would like to make to your affidavits?

A. No none that I see.

119. Q. Okay I'd like to refer you back to the responding motion record of Transit and again the affidavit of Monique sworn October fourth and I'm looking at exhibit B to Monique's affidavit and specifically looking at page 108?

MR. SIMPSON: It's in exhibit B?

120. MS. KETTLE: Q. Correct. So if you could just flip to the next page for the moment 109 just to the bottom you see there is the Thursday, June 28, 2018 at 8:55 a.m. email from Monique to yourself?

A. Yes.

121. Q. So that was the day before right and above that beginning on page 108 is your email

41.

A. That's correct.

190. Q. And you haven't produced any emails saying that there was no agreement?

A. I'm sorry, one more time?

191. Q. You have not produced any emails to anyone at Transit disputing that there was an agreement about the agreed payment there's no email correspondence in the materials anywhere saying that you didn't agree with it?

A. There was no email disputing it.

192. Q. Okay. So you advised the proposal trustee that you had contacted the Credit Union?

A. Yes.

193. Q. And there's no details of when you did that is there?

A. I would've done that after the PAD came out to stop the second PAD, that was when I became aware that it could be done through the Credit Union.

194. Q. So you're talking about the second PAD?

A. That's correct.

195. Q. Which PAD is that?

A. It would've been the second one that was slated to come out I believe.

42.

196. Q. Can you be more specific in terms of the date of the PAD that you're referring to as the second PAD?

A. I think...

MR. SIMPSON: Would it be...

A. Yeah July 12th.

197. MS. KETTLE: Q. So again going back to the proposal trustee's report this is...

MR. SIMPSON: Page 75, I've got it.

198. MS. KETTLE: Q. Page 75 of Don Poort's affidavit paragraph 35 it's that second sentence on July four and July five, Messenger attempted to stop this payment and I'll skip to the last part, first by approaching Transit Petroleum and then by contacting it's Credit Union?

A. That's correct.

199. Q. So you're referring to what payment there?

A. What I advised was that any future payments from them should be stopped.

200. Q. So you advised, when you contacted the Credit Union on July four or July five?

A. About, about that time yeah.

201. Q. Any future payments, not the July fifth PAD but the subsequent one on July the

43.

12th that's the one that you were talking about there?

A. Yeah. When I contacted the Credit Union I gave them the amounts that were in that prior email as well the company Transit Petroleum.

202. Q. And what day was that?

A. I'm not certain offhand.

203. Q. And how did you contact the Credit Union?

A. Through the phone.

204. Q. And you gave them the amounts over the phone?

A. Yes.

205. Q. Not in - you didn't have to fax them anything?

A. No.

206. Q. You just asked them to stop payment verbally over the phone no documentation whatsoever?

A. Well I learned in the phone conversation that I could have a PAD stopped by way of contacting the Credit Union directly and then it...

207. Q. Just to clarify, the conversation,

44.

you learned over the phone with who?

A. Libro Credit Union.

208. Q. Okay. So Libro told you over the phone that you could do what?

A. Stop a preauthorized debit.

209. Q. Did they say how?

A. There's a process I believe it's paperwork that I have to complete and I remit to them.

210. Q. So there is paperwork that has to be completed?

A. Yes. Yes.

211. Q. Okay. And so you didn't complete that paperwork to stop the PAD that came out of the bank on July the fifth?

A. No. I wasn't aware that that was an option.

212. Q. Okay. I'd like to take you to your first affidavit, this is the one sworn September 18, 2018?

MR. SIMPSON: We're there.

213. MS. KETTLE: Q. Okay. Paragraph six you stated, I contacted our financial institution advised them to stop the preauthorization payment system to Hogg but they

45.

were unable or unwilling to cancel the preauthorization immediately?

A. That's correct.

214. Q. When did you do that?

A. That would'a been July fifth. I believe it was July fifth.

215. Q. Is that the conversation you're talking about now that we just finished talking about, the conversation with Libro where they told you there's paperwork you have to file and...

A. Yes.

216. Q. ...you told them to stop the payment on the July 12th PAD?

A. I wanted to stop the payment on, on, I wanted to stop the very first payment but I was unable to because it had already been withdrawn from the account.

217. Q. Because you called them on July fifth after it had been withdrawn?

A. Yes.

218. Q. And that's why it could not be stopped because it was already gone?

A. Well they advised that there were ways that even, even though it had been

46.

withdrawn going forward she explained that there were ways that they could do it within a timely fashion.

219. Q. But you'll agree that you had been advised by Monique on the morning of July third that the PAD had been put through for July fifth?

A. One more time with your question?

220. Q. Monique had sent an email to you on the morning of July third advising you that the PAD had been submitted to the financial institution to be withdrawn on July the fifth, she sent that email to you?

A. Yes. On the third yes.

221. Q. Okay. And you did not contact the financial institution in this case the Credit Union Libro you did not contact Libro until sometime on July fifth when it was too late?

A. That's correct.

222. Q. But you could have contacted them any time on July third, any time on July fourth but you didn't?

A. I was relying on the opinion of Monique at the time.

223. Q. Sorry on what?

47.

A. I was relying on the opinion of Monique at the time when she advised that it couldn't be stopped because it had already been submitted.

224. Q. Well perhaps it couldn't be stopped because it had been submitted that doesn't mean the Credit Union can't stop it, it may mean that Monique can't stop it. I mean it's disputed Monique as you know because you were here this morning disputes even having a conversation with you?

A. Yes.

225. Q. So she says she would not have even told you that because she didn't even speak with you in July until the ninth?

A. We did have conversation yes.

226. Q. Okay so you disagree with her on that but there was nothing stopping you from contacting the Credit Union yourself?

A. Again, I relied upon her opinion that at that point the PAD could not be stopped.

227. Q. But she never told you to rely only anything like again she disputes even talking to you about it...

A. Yes.

48.

228. Q. ...but even if it was true which we deny even if it was true you could have called the Credit Union couldn't you like you did on the fifth...

A. Yes.

229. Q. ...after it was too late?

A. Yes.

230. Q. Thank you. So you contacted the Credit Union Libro on July the fifth and they said that you could prepare paperwork to stop the payment on July the 12th?

A. That's correct.

231. Q. And you did prepare that paperwork didn't you?

A. Yes.

232. Q. I'd like you to undertake to provide me a copy of the stop payment paperwork that you submitted to Libro for the July 12th stop payment?

MR. SIMPSON: We will make best efforts to provide that I'm not sure what we'll have access to Ms. Kettle. So that's undertaking number five, provide stop payment documentation sent to Libro.

233. MS. KETTLE: Q. And I take it you

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TAB

“7”

10.

sets out the time by which we have to
deliver answers to undertakings.

30. MR. SIMPSON: Q. Okay. Ms. Paul do you
know what was the credit limit for 178 at the
end of June 2018?

A. Off the top of my head no I do not
know.

31. Q. And is that something that you could
locate and advise us on?

A. Yes.

32. Q. Yes. And so undertaking number two,
to advise with respect to the credit limit of
178 and whether that changed from the period
from January the first, 2018 until June 30th,
2018?

MS. KETTLE: So you want to know from,
during that period what the credit limit
was...

MR. SIMPSON: That's correct.

MS. KETTLE: ...and any changes?

MR. SIMPSON: That's correct.

MS. KETTLE: Okay, yes we'll provide
that undertaking.

33. MR. SIMPSON: Q. Thank you. Now if I
could take you to your affidavit in your

11.

responding materials and at page 96 in paragraph five and I'll just give you a moment to review that. At the last line on page 96 references that 178's frozen bank account, what is your knowledge as to why 178's bank account was frozen?

A. On June 22nd my knowledge was that there was fraudulent activity on the account.

34. Q. And did you have any understanding what the nature of that fraudulent activity was?

A. No.

35. Q. But you clearly were advised that the account had been frozen?

A. Yes that there was fraudulent activity. Not that CRA had froze it as we would not have been able to continue to, to sell if CRA had froze it.

36. Q. Okay. Do you recall if at that time you had any idea whether the Bank of Nova Scotia had sent notices, demand notices to 178?

A. I had no knowledge.

37. Q. Did you make any inquiries with respect to why the accounts were frozen?

A. I was told that it was fraudulent activity.

15.

49. Q. Okay. And following that line I just drew your attention to you've referenced the Thursday, July fifth payment would be \$111,645.40 would you agree with me that that was a different number than Mr. McDaniel had proposed in his, that was a new payment date the Thursday date?

A. Yes. Mr. McDaniel's proposal was four payments our's was three.

50. Q. Okay. And in this correspondence your correspondence on June 26th, 2018 at 11:55 would you agree with me that there is no reference therein to proposing a change to the net seven, changing to net seven from net 14?

A. Not in writing but it was confirmed on the telephone with Nathan and Tina and myself is that would be the only way we could change P-A-D from Mondays to any other day.

51. Q. And my understanding is that the phone call which you're referring to and it's referenced in your subsequent affidavit we will get there but that phone call took place prior to this email?

A. Yes.

52. Q. If I could take you back to page

17.

if you would like. The first paragraph you reference a discussion with Trevor Chambers and that we have all agreed that being Transit has agreed we will accept this proposal with below stipulations?

A. Correct.

58. Q. And what I need some clarification on is those stipulations that you are raising here?

A. Regarding split payments, we've had four split payments in the last year, we've had three NSF's in the last year and one stop payment and as per my comment that we needed to have, make sure that there would not be anymore inability to pay.

59. Q. Thank you. And was it a stipulation also that you say here after the numbers it says current terms are net 14 with Monday PAD making your invoices 15 days old. You then say, if we agree to move your PAD to Thursday we will need to change your terms to net seven making your invoices 11 days old. Was that one of the stipulations?

A. That was agreed upon in the voice, in the telephone conversation with Nathan and

18.

Tina and myself agreed to moving them to Thursdays.

60. Q. But in terms of the previous message from 178 that we saw that is Mr. McDaniel's June 27th email which we looked at at page 103 is it correct to say that you would not agree to move the PAD's from Monday to Thursday unless the terms were changed to net seven?

A. Yes with Nathan, which Nathan was aware of.

61. Q. Okay but we've agreed that it was not in your email of June 26th or Nathan's email of June 27th?

A. Correct. It was on, all verbal that's why I put it in writing as it had never been brought to emails.

62. Q. And at the bottom of this email you say we need the above approved no later than 3 p.m. on Friday, June 29th in order to pull the first payment on Thursday, July the fifth. If it's your position that this was an approved agreement because of the oral situation why would you need this approved?

A. Because I wanted Nathan to be clear about the split payments and the inability to

19.

pay so we wanted them to approve that they were not going to have any more split payments, NSF's or stopped payments.

63. Q. And is it not true that you also have to get their approval on the net seven days?

A. No. We already had their approval.

64. Q. And to your understanding can you direct me to any approval from 178 prior to three p.m. on Friday, June the 29th, did you receive that requested approval?

A. In verbal with Nathan but not in writing. Not regarding this.

MR. SIMPSON: I see.

A. But the terms and the amounts was already agreed upon with Nathan verbally.

65. MR. SIMPSON: Q. Okay but the verbal agreement which you're relying upon predated this email?

A. Correct.

66. Q. And there was no approval after this email was sent of this?

A. Correct. I've never spoken to Nathan again after this email until July ninth.

67. Q. And as at the close of business then

20.

on June the 29th you were still of the opinion or understanding that the payment of \$167,468.09 would settle all arrears with Transit?

A. Correct.

68. Q. Prior to July second did you ever advise 178 that Transit would pull the Thursday PAD payment unless 178 advised you not to?

MS. KETTLE: Could you repeat that question?

69. MR. SIMPSON: Q. Yes. In your email or in any communication did you ever advise 178 that you would pull the Thursday payment unless they advised you otherwise?

A. Not to my knowledge. We just assumed that everything would go per as normal.

70. Q. Okay, thank you. Now as we're all now aware there was an NOI, notice of intention to file a proposal issued on July the second at this time what amount do you understand was due and owing by 178 to Transit as at June second?

A. Off the top of my head I am not sure.

71. Q. And has Transit filed a proof of claim in the proposal to 178?

MS. KETTLE: Yes. I believe you have a

32.

July second...

MR. SIMPSON: Okay.

A. ...this is what is due on the account that is paid pumped fuel up until July second scheduled pay date and...

MR. SIMPSON: Okay.

A. ...amount pumped is different.

98. MR. SIMPSON: Q. So this is the arrears and then it grew from that amount?

A. Correct.

99. Q. As a result of - okay, thank you. You'll let me know if you need a break?

A. Okay.

100. Q. And now going to pages 108 and 109 which are at tab B of your first affidavit and this is your email it starts at the bottom of 108 dated June 29th, 2018 at 3:39. In this email the top of 109 you say, it is almost four p.m. and we have not heard back from you regarding the information below, can you please advise, what were you waiting to hear back from him?

A. Once again it comes down to that we wanted to be clear that there would be no split payments, no NSF's, no anything that's what we

33.

were waiting confirmation on, nothing to do with the payment terms or the amount as those were already agreed upon.

101. Q. On page 108 of your materials is an email from Mr. McDaniel and he - I'll let you read it?

A. Mm-hmm.

102. Q. He concludes, I want to make sure I'm on the same page with you?

MS. KETTLE: This is the Friday June 29th...

MR. SIMPSON: The 29th at...

MS. KETTLE: ...4:05 p.m.?

103. MR. SIMPSON: Q. ...4:05 that's correct. Did you take this as his approval of the terms? I'm not sure, how did you take this response?

A. I don't, don't know what he meant by on the same page as I was out of the office when that email came through I had already left for the day and I called him on the Tuesday. I have no idea what he meant by it being on the same page as we had already agreed upon terms and amounts.

104. Q. And if I could take you back to page

38.

119. MR. SIMPSON: Q. That's correct. Perhaps if you would review on page five, paragraph six? I think you've already answered these questions in the affirmative. So your position on the bottom two lines there, Transit did not change any term offered by Nathan on behalf of 178 at all rather Transit accepted the offer made by Nathan on behalf of 178. And that agreement which you're referring to is the written agreement plus a prior verbal statement with respect to varying the terms net 14 to net seven?

A. Correct.

120. Q. And that remained your position notwithstanding after that phone conversation at 11:33 I think you reference in paragraph five you say, our phone conversation was at 11:33 on the 26th the second line there that's when the phone conversation took place?

A. Correct.

121. Q. And I have drawn your attention to and I believe you've agreed with me your subsequent email and I'm going back to tab A, page 103 at the bottom and Ms. Paul I believe you've agreed with me that this email of 11:55

39.

a.m. on the 26th took place after the phone call and it's clear that there's no reference to the change of the net 14 to net seven in this email?

A. Written in the email no.

122. Q. And the agreement which I understand that you say was concluded is as set out in page 103 of your material and this is Nathan's June 27th email to you?

A. That was Nathan's proposal counter proposing our three payments Nathan came back with the four payments.

MR. SIMPSON: Right.

A. Yes.

123. MR. SIMPSON: Q. Okay. And again you would agree with me that there's no reference to the net 14 change to net seven?

A. Written in there no absolutely not but again it was all verbal. That was the only way we would change the preauthorized debit date.

124. Q. On page 105 of your material and this is your email of June 22nd?

A. Correct.

125. Q. And you start this email off with, as per our conversation we have received and

10.

sets out the time by which we have to deliver answers to undertakings.

30. MR. SIMPSON: Q. Okay. Ms. Paul do you know what was the credit limit for 178 at the end of June 2018?

A. Off the top of my head no I do not know.

31. Q. And is that something that you could locate and advise us on?

A. Yes.

32. Q. Yes. And so undertaking number two, to advise with respect to the credit limit of 178 and whether that changed from the period from January the first, 2018 until June 30th, 2018?

MS. KETTLE: So you want to know from, during that period what the credit limit was...

MR. SIMPSON: That's correct.

MS. KETTLE: ...and any changes?

MR. SIMPSON: That's correct.

MS. KETTLE: Okay, yes we'll provide that undertaking.

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35. Q. But you clearly were advised that the account had been frozen?

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36. Q. Okay. Do you recall if at that time you had any idea whether the Bank of Nova Scotia had sent notices, demand notices to 178?

A. I had no knowledge.

37. Q. Did you make any inquiries with respect to why the accounts were frozen?

A. I was told that it was fraudulent activity.

12.

38. Q. And that was all?

A. Yes.

39. Q. And did you not ask for any clarification as to what was the nature of those fraudulent activities?

A. No. I was told that it was fraudulent activities and I would be provided a new bank as a new account was being opened.

40. Q. I see. And would that information then have come from Mr. McDaniel?

A. Yes.

41. Q. On the next page at paragraph six? In this paragraph you've referenced that the balance that would be owing to Transit as at July second, 2018 was \$167,468.09, at that time did you, were you of the understanding that that was the full outstanding arrears as at July second?

A. That was - I believe that was the amount on the account at the time.

42. Q. Okay. Now in paragraph seven just to point out you say the balance that would be owing to Transit at July second so I take that to mean that you believe that as of July second not as at June 22nd?

15.

49. Q. Okay. And following that line I just drew your attention to you've referenced the Thursday, July fifth payment would be \$111,645.40 would you agree with me that that was a different number than Mr. McDaniel had proposed in his, that was a new payment date the Thursday date?

A. Yes. Mr. McDaniel's proposal was four payments our's was three.

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if you would like. The first paragraph you reference a discussion with Trevor Chambers and that we have all agreed that being Transit has agreed we will accept this proposal with below stipulations?

A. Correct.

58. Q. And what I need some clarification on is those stipulations that you are raising here?

A. Regarding split payments, we've had four split payments in the last year, we've had three NSF's in the last year and one stop payment and as per my comment that we needed to have, make sure that there would not be anymore inability to pay.

59. Q. Thank you. And was it a stipulation also that you say here after the numbers it says current terms are net 14 with Monday PAD making your invoices 15 days old. You then say, if we agree to move your PAD to Thursday we will need to change your terms to net seven making your invoices 11 days old. Was that one of the stipulations?

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65. MR. SIMPSON: Q. Okay but the verbal agreement which you're relying upon predated this email?

A. Correct.

66. Q. And there was no approval after this email was sent of this?

A. Correct. I've never spoken to Nathan again after this email until July ninth.

67. Q. And as at the close of business then

16.

103? This is Mr. McDaniel's June 27th email to you?

MS. KETTLE: Sorry.

53. MR. SIMPSON: Q. It's page 103. And so would you agree with me that the four payment amounts which he has set out here are not as proposed in your email of the previous day?

A. Correct.

54. Q. But it appears in this email that Nathan agreed to the Thursday payments dates?

A. That's correct.

55. Q. And I take it you did not take issue with his concluding statement that with this payment plan we would effectively have the arrears amount paid by EOM in caps, end of month, July?

A. When the email came in I had to bring it to somebody else to have approval...

MR. SIMPSON: Yes.

A. ...but I, we did not have an issue with it being end of the month.

56. MR. SIMPSON: Q. Okay. And that the arrears amount would be paid up as well?

A. Correct.

57. Q. Page 102? I'll let you review that

17.

if you would like. The first paragraph you reference a discussion with Trevor Chambers and that we have all agreed that being Transit has agreed we will accept this proposal with below stipulations?

A. Correct.

58. Q. And what I need some clarification on is those stipulations that you are raising here?

A. Regarding split payments, we've had four split payments in the last year, we've had three NSF's in the last year and one stop payment and as per my comment that we needed to have, make sure that there would not be anymore inability to pay.

59. Q. Thank you. And was it a stipulation also that you say here after the numbers it says current terms are net 14 with Monday PAD making your invoices 15 days old. You then say, if we agree to move your PAD to Thursday we will need to change your terms to net seven making your invoices 11 days old. Was that one of the stipulations?

A. That was agreed upon in the voice, in the telephone conversation with Nathan and

18.

Tina and myself agreed to moving them to Thursdays.

60. Q. But in terms of the previous message from 178 that we saw that is Mr. McDaniel's June 27th email which we looked at at page 103 is it correct to say that you would not agree to move the PAD's from Monday to Thursday unless the terms were changed to net seven?

A. Yes with Nathan, which Nathan was aware of.

61. Q. Okay but we've agreed that it was not in your email of June 26th or Nathan's email of June 27th?

A. Correct. It was on, all verbal that's why I put it in writing as it had never been brought to emails.

62. Q. And at the bottom of this email you say we need the above approved no later than 3 p.m. on Friday, June 29th in order to pull the first payment on Thursday, July the fifth. If it's your position that this was an approved agreement because of the oral situation why would you need this approved?

A. Because I wanted Nathan to be clear about the split payments and the inability to

19.

pay so we wanted them to approve that they were not going to have any more split payments, NSF's or stopped payments.

63. Q. And is it not true that you also have to get their approval on the net seven days?

A. No. We already had their approval.

64. Q. And to your understanding can you direct me to any approval from 178 prior to three p.m. on Friday, June the 29th, did you receive that requested approval?

A. In verbal with Nathan but not in writing. Not regarding this.

MR. SIMPSON: I see.

A. But the terms and the amounts was already agreed upon with Nathan verbally.

65. MR. SIMPSON: Q. Okay but the verbal agreement which you're relying upon predated this email?

A. Correct.

66. Q. And there was no approval after this email was sent of this?

A. Correct. I've never spoken to Nathan again after this email until July ninth.

67. Q. And as at the close of business then

32.

July second...

MR. SIMPSON: Okay.

A. ...this is what is due on the account that is paid pumped fuel up until July second scheduled pay date and...

MR. SIMPSON: Okay.

A. ...amount pumped is different.

98. MR. SIMPSON: Q. So this is the arrears and then it grew from that amount?

A. Correct.

99. Q. As a result of - okay, thank you. You'll let me know if you need a break?

A. Okay.

100. Q. And now going to pages 108 and 109 which are at tab B of your first affidavit and this is your email it starts at the bottom of 108 dated June 29th, 2018 at 3:39. In this email the top of 109 you say, it is almost four p.m. and we have not heard back from you regarding the information below, can you please advise, what were you waiting to hear back from him?

A. Once again it comes down to that we wanted to be clear that there would be no split payments, no NSF's, no anything that's what we

33.

were waiting confirmation on, nothing to do with the payment terms or the amount as those were already agreed upon.

101. Q. On page 108 of your materials is an email from Mr. McDaniel and he - I'll let you read it?

A. Mm-hmm.

102. Q. He concludes, I want to make sure I'm on the same page with you?

MS. KETTLE: This is the Friday June 29th...

MR. SIMPSON: The 29th at...

MS. KETTLE: ...4:05 p.m.?

103. MR. SIMPSON: Q. ...4:05 that's correct. Did you take this as his approval of the terms? I'm not sure, how did you take this response?

A. I don't, don't know what he meant by on the same page as I was out of the office when that email came through I had already left for the day and I called him on the Tuesday. I have no idea what he meant by it being on the same page as we had already agreed upon terms and amounts.

104. Q. And if I could take you back to page

18.

Tina and myself agreed to moving them to Thursdays.

60. Q. But in terms of the previous message from 178 that we saw that is Mr. McDaniel's June 27th email which we looked at at page 103 is it correct to say that you would not agree to move the PAD's from Monday to Thursday unless the terms were changed to net seven?

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61. Q. Okay but we've agreed that it was not in your email of June 26th or Nathan's email of June 27th?

A. Correct. It was on, all verbal that's why I put it in writing as it had never been brought to emails.

62. Q. And at the bottom of this email you say we need the above approved no later than 3 p.m. on Friday, June 29th in order to pull the first payment on Thursday, July the fifth. If it's your position that this was an approved agreement because of the oral situation why would you need this approved?

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19.

pay so we wanted them to approve that they were not going to have any more split payments, NSF's or stopped payments.

63. Q. And is it not true that you also have to get their approval on the net seven days?

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64. Q. And to your understanding can you direct me to any approval from 178 prior to three p.m. on Friday, June the 29th, did you receive that requested approval?

A. In verbal with Nathan but not in writing. Not regarding this.

MR. SIMPSON: I see.

A. But the terms and the amounts was already agreed upon with Nathan verbally.

65. MR. SIMPSON: Q. Okay but the verbal agreement which you're relying upon predated this email?

A. Correct.

66. Q. And there was no approval after this email was sent of this?

A. Correct. I've never spoken to Nathan again after this email until July ninth.

67. Q. And as at the close of business then

36.

A. Okay.

114. Q. And you say in the last line, the last three lines, Louise said that she understood that 178 required the support of it's three or four key vendors for fuel, trucks and contract drivers in order to continue to operate, was it your understanding or to your knowledge, understanding or belief at Transit that 178 would cease to operate if you did not supply them fuel?

A. We understood that they needed us...

MR. SIMPSON: Yes.

A. ...to continue to operate.

115. MR. SIMPSON: Q. The next page, paragraph 24, page 99? In the middle of that on the fourth line down Roman Numeral I in sub-brackets to say, 178 and Transit have agreed to the payment on June 28th, I believe you're referencing the PAD payment on July the fifth, is there anything other than what you've told us today that supports the agreement that you claim there?

A. No it was all verbal.

116. Q. All verbal other than the emails that we...

21.

copy of it.

72. MR. SIMPSON: Q. I do. May I produce a copy to establish the amount which is now claimed as owing?

MS. KETTLE: Yes.

73. MR. SIMPSON: Q. Thank you. Ms. Paul if I could take you to the second page of the document which I've just handed to you, is that your signature?

A. Yes.

74. Q. Okay. And this document is entitled Proof of Claim in the Proposal of 1787930 Ontario Inc. cob as Messenger Freight Systems. Counsel I think we should enter this as an exhibit?

MS. KETTLE: That's fine.

MR. SIMPSON: Thank you. So we'll take this as exhibit A we'll mark it. Do you have a preference whether we use numbers or...

MS. KETTLE: It does not matter.

MR. SIMPSON: Can we go off the record just for a moment.

OFF THE RECORD DISCUSSION:

MR. SIMPSON: We're back on the record.

22.

Ms. Paul I am entering as exhibit A, you know what there's exhibits A and B in here so I'm gonna change that to one.

MS. KETTLE: That's fine.

MR. SIMPSON: I'm going to enter as exhibit one the Proof of Claim which I've just read you the title of, of Transit Petroleum Inc. in the proposal of 178. There is a tab A and a tab B with numerous invoices attached I'm not going to state the number of pages but we will enter this as exhibit one.

EXHIBIT NUMBER ONE - Proof of Claim in the Proposal of 1787930 Ontario Inc. cob as Messenger Freight Systems - Produced and marked.

75. MR. SIMPSON: Q. Ms. Paul if I can take you to the first page of the proof of claim and at paragraph three it states that the debtor which is 178 was at the date of proposal namely the second day of July, 2018 and still is indebted to the creditor in the sum of \$202,791.59 is that your understanding?

A. Yes.

76. Q. And at the third page of this

23.

document which starts off Transit Petroleum Inc. schedule A amount owing and it states 87 pages which is probably the total number of pages, it makes reference to in the second column from the right transaction after July second, 2018 and if we go to the bottom of that column there are four entries on July the eighth. These entries, these four entries I've totalled as \$50,639.03, was this a portion of the payment of 83,000 which was drawn down on the fifth of July?

A. No it was not.

77. Q. Where did this payment come from?

A. Our invoices are generated on Mondays...

MR. SIMPSON: yes.

A. ...for the week prior so this invoice would've been dated July eighth so it would've been fuel pumped for the week prior so it would've included the first and the second but that did not invoice until July eighth on the Sunday.

MR. SIMPSON: Okay.

A. Our invoices only generate once a week for our card lock system.

78. MR. SIMPSON: Q. All right. And the

24.

amount, I didn't finish the amount that was drawn down in total was \$83,734.05...

MS. KETTLE: Sorry, where are you looking now?

MR. SIMPSON: Let me see, I'll find that I believe in Mr. Poort's, in the affidavit material you've defined a payment of \$83,734.05 as the "agreed payment" and that is referenced in Mr. Poort's, P-O-O-R-T apostrophe S, sworn affidavit of October the fourth.

MS. KETTLE: Sorry, what was your question for Ms. Paul?

79. MR. SIMPSON: Q. The question was the amount which is claimed in the proof of claim is the \$202,791.59 that is after deducting the agreed payment of 83,000...

A. Correct.

80. Q. ...is that correct?

A. Correct.

81. Q. So if we added the amount in your proof of claim and the agreed payment would it be true to say that as at July second the amount outstanding was 286,000, the sum of those two numbers \$286,524.64?

25.

A. Yes.

82. Q. If it is now your position that there was at least \$202,791.59 outstanding as at June second would you agree with me that the payment amount which was being discussed previously of the four payments which had been agreed to would not have in fact satisfied the full amount outstanding?

A. Correct. And as per the email you can see it says regular amount plus the 27,000 in my email to Nathan because the regular amount would be whatever was due that week because like I said invoices were only generated once a week.

MR. SIMPSON: Right.

MS. KETTLE: So just for the record you're looking at your email dated Thursday, June 28th at 8:55 which is at page 102...

A. Correct.

MS. KETTLE: ...of the responding motion record?

A. Correct.

83. MR. SIMPSON: Q. Right. And I understand and thank you for drawing that to my attention. I understand you to say there would

42.

table of contents...

MR. SIMPSON: Yes.

MS. KETTLE: ...I believe you...

134.

MR. SIMPSON: Q. Yes it's a B. And this is an internal email from Mr. McDaniel to other persons at 178 and he starts it off by saying, I spoke to Trevor Chambers, Fuel Manager regarding meeting tomorrow. I asked him to put a stay on the PAD schedule for the end of the week. He said he is nervous about our account I advised that we would like to meet in person to solidify the arrangement. Do you have any recollection of having spoken to Mr. Chambers about a request to stop the...

A. No because if there was one Trevor would've automatically had to come to be because Trevor has no, no say and no control over it.

135.

Q. That's what I assumed that he is in charge of the fuel?

A. Correct:

MR. SIMPSON: Okay, subject to the answers to the two undertakings and any questions which arise therefrom that concludes our examination. Thank you.

MS. KETTLE: Thank you.

TAB

“C”

-

TAB

“8”

Court File Numbers: 35-2395487 and 35-2395481
Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST.
THOMAS, IN THE PROVINCE OF ONTARIO

AFFIDAVIT

(sworn September 18, 2018)

I, Nathan McDaniel of the Town of Aylmer, in the Province of Ontario, **MAKE OATH
AND SAY AS FOLLOWS:**

1. I am the Financial Controller for 1787930 Ontario Inc. ("178") and as such have personal knowledge of the matters hereinafter deposed to. Where my knowledge is stated to be on information and belief, I verily believe such information to be true.
2. 178 entered into a contract with Transit Petroleum a division of Hogg Fuel and Supply Ltd. ("Hogg") to provide fuel for 178's fleet of trucks. 178 set up a pre-authorized payment system to pay Hogg's account.
3. On July 2, 2018, 178 filed a Notice of Intention to File a Proposal (the "NOI") to its creditors under the provisions of the *Bankruptcy and Insolvency Act* and has received two extensions to file a Proposal until October 12, 2018. Annexed hereto and marked as **Exhibit "A"** to this my affidavit is a true copy of the Notice of Intention to File a Proposal of 178. Annexed hereto and marked as **Exhibit "B"** are true copies of the Order for Extension dated July 31, 2018, and the Order for Extension dated September 11, 2018.
4. It is my understanding and belief based on discussions with our lawyer, Bruce A. Simpson that a result of the issuance of the NOI, all of 178's creditors were stayed from any recovery against 178's property for pre-NOI debts.

5. I personally advised Monique Paul, the Credit Analyst at Hogg that 178 had filed a NOI, that 178 was not permitted by law to pay accounts which are owed for fuel supplied prior to July 2, 2018, and that 178 was prepared to pay for fuel supplied following the NOI.

6. I contacted our financial institution and advised them to stop the pre-authorized payment system to Hogg, but they were unable or unwilling to cancel the pre-authorization immediately.

7. On or about July 5, 2018, following the issuance of the NOI, Hogg withdrew the sum of \$83,734.05 from 178's account pursuant to the preauthorized payment arrangement for the supply of fuel prior to the issuance of the NOI.

8. On July 11, 2018, I made a demand for the return of \$83,734.05 to 178 by telephone. Don Poort, Chief Financial Officer of Transit Petroleum, advised me by telephone that Hogg would not return the funds. Hogg to date has refused to return the funds.

9. It is my understanding and belief that Hogg has applied the \$83,734 taken from 178 against outstanding balances owing for the period prior to the date of the NOI.

10. Following the issuance of the NOI, during the period from July 3 until July 8, 2018, Hogg supplied fuel to 178 for which it has invoiced the sum of \$50,639.03.

11. During the period from July 9 until July 15, 2018, Hogg supplied fuel and services to 178 for which it has invoiced the sum of \$33,795.25.

12. 178 has paid the sum of \$36,000 to Hogg for fuel provided on July 9, 10, and 11, 2018,

13. As a result of the above referenced financial transactions, Hogg has supplied post-NOI fuel in the aggregate amount of \$84,434.28, for which it has been paid the sum of \$36,000, leaving a balance owing to Hogg for post-NOI fuel of \$48,434.28.

14. 178 does not dispute that Hogg is entitled to the payment of \$48,434.28 for fuel provided post-NOI.

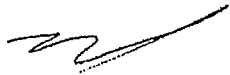
15. As a result of the foregoing transactions, Hogg's net obligation to 178 is the sum of (\$83,734.05 less \$48,434.28) \$35,299.77.

16. Hogg has refused to return any funds to 178.

17. This affidavit is filed in support of a motion seeking the recovery of the payment in the amount of \$83,734.05 which was wrongfully recovered by Hogg for the supply of fuel pre NOI, or in the alternative, the payment of \$35,299.77, being the net amount owing as set out in Paragraph 13 above and for no improper purpose.

SWORN before me in the City of Toronto in the Province of Ontario, this 8 day of September, 2018

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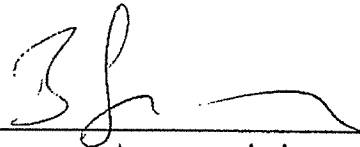
Nathan McDaniel


Commissioner for Taking Affidavits

TAB

“A”

This is Exhibit "A" Referred to in the
Affidavit of Nathan McDaniel
sworn before me this 18th day
of September, 2018

A handwritten signature in black ink, consisting of a large, stylized 'B' followed by a horizontal line that extends to the right and then curves back down to the baseline.

A commissioner, etc.

District of: Ontario
Division No. 06 - London
Court No.
Estate No.

- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

In the matter of the proposal of
1787930 Ontario Inc. as Messenger Freight Systems
of the City of St. Thomas
in the Province of Ontario

Take notice that:

1. 1787930 Ontario Inc. as Messenger Freight Systems, an insolvent person, state, pursuant to subsection 50.4(1) of the Bankruptcy and Insolvency Act (the "Act"), that we intend to make a proposal to our creditors.
2. MNP LTD. of 300 - 111 Richmond Street West, Toronto, ON, M5H 2G4, a licensed trustee, has consented to act as trustee under the proposal. A copy of the consent is attached.
3. A list of the names of the known creditors with claims of \$250 or more and the amounts of their claims is also attached.
4. Pursuant to section 69 of the Act, all proceedings against us are stayed as of the date of filing of this notice with the official receiver in our locality.

Dated at the City of Toronto in the Province of Ontario, this 2nd day of July 2018.



1787930 Ontario Inc. as Messenger Freight Systems
Insolvent Person

To be completed by Official Receiver:

Filing Date

Official Receiver

District of: Ontario
 Division No. 05 - London
 Court No.
 Estate No.

FORM 33 -
 Notice of Intention To Make a Proposal
 (Subsection 60.4(1) of the Act)

In the matter of the proposal of
 1787930 Ontario Inc c/o as Messenger Freight Systems
 of the City of St. Thomas
 in the Province of Ontario

List of Creditors with claims of \$250 or more.				
Creditor	Address		Account#	Claim Amount
Active Heavy Towing Recovery Tilt	1764 Victoria Street North Kitchener ON N2B 3E5			1,158.25
Altruck Idealease	405 Laird Road Guelph ON N1G 4P7			805,931.58
Altruck International Truck Centres	405 Laird Road Guelph ON N1G 4P7			61,159.86
Baker Heavy Towing Inc.	250 Dundas St South Cambridge ON N1R 8A8			665.50
Bank of Nova Scotia	Harrison Pensa 450 Talbot Street PO Box 3237 London ON N6A 4K3			2,019,960.00
Bank of Nova Scotia	Harrison Pensa LLP 450 Talbot Street PO Box 3237 London ON N6A 4K3			42,363.98
BFI Print & Promotion Solutions	6-1031 Hubrey Road London ON N6N 1B4			4,186.65
Brent W. Swankk	225 Duncan Mill Road Don Mills ON M3B 3K9			54,977.23
Carrier Truck Centres	645 Athlone Place WOODSTOCK ON N4S 7V8			5,612.85
Checker Flag Leasing	4-5845 Luke Road Mississauga ON L4W 2K6			1,286.20
Checkers Cleaning Supply	371 Scanlan Street London ON N5W 6G9			3,360.54
COMTOW	2677 Drew Road Mississauga ON L4T 3X1			844.12
Country Collision	40133 Longhurst Line R.R. #7 St. Thomas ON N5P 3T2			694.56

District of: Ontario
 Division No. 05 - London
 Court No.
 Estate No.

- FORM 33 -
 Notice of Intention To Make a Proposal
 (Subsection 50.4(1) of the Act)

In the matter of the proposal of
 1787930 Ontario Inc cdb as Messenger Freight Systems
 of the City of St. Thomas
 in the Province of Ontario

List of Creditors with claims of \$250 or more.			
Creditor	Address	Account#	Claim Amount
CRA - Tax - Ontario Quebec Insolvency Intake Centre	Shawinigan - Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9		202,110.00
DNO Towing	1020 Talbot Street St. Thomas ON N5P 1G3		395.50
Dowler-Karn Limited Sherry Robinson	43841 Talbot Line, RR #3 St Thomas ON N5P 3S7		261.50
Duncan Mill Consultants	225 Duncan Mill Road, Suite 101 Toronto ON M3B 3K9		15,034.65
Express Employment Professionals	PO Box 9245 Postal Sln A Toronto ON M5W 3M1		1,956.31
Expressway Trucks	2943 Cedar Creek Road Ayr ON N0B 1E0		19,716.78
Forest City Staffing	80 Meg Drive London ON N6E 3T8		748,662.05
Granval	3-35 Lingard Rd Cambridge ON N1T 2H4		3,295.00
GTM Legal Services	PO Box 1413, 426 King St West Prescott ON K0E 1T0		339.00
Kal Tire	20 Enterprise Drive London ON N3N 1A7		21,715.13
KAS Personnel Services Inc.	7895 Tranmere Drive, Unit #18 Mississauga ON L5S 1V9		90,507.91
KJM Alignment Services Inc.	3 Phoebe Cres Elmira ON N3B 3B9		322.05
Lifrow Limited	PO. Box 8092, Stn A Toronto ON M5W 3W5.		908.44
Masterlift Inc.	2899 Plymouth Drive OAKVILLE ON L6H 6G7		315.27

District of: Ontario
 Division No. 05 - London
 Court No.
 Estate No.

-FORM 33 -
 Notice of Intention To Make a Proposal
 (Subsection 60.4(1) of the Act)

In the matter of the proposal of
 1787930 Ontario Inc cbb as Messenger Freight Systems
 of the City of St. Thomas
 in the Province of Ontario

List of Creditors with claims of \$250 or more.				
Creditor	Address		Account#	Claim Amount
Perfect Pen & Stationery	PO Box 4090 Station A Toronto ON M5W 0E9			849.08
ProTrans Personnel Service	1575 Bishop Street North, Suite 400 Cambridge ON N1R 7J4			169,498.58
ProTreadz 2012	4230 Fountain St. N Cambridge ON N3H 4R7			813.35
Reactus Team	96 Hinrichs Cr Cambridge ON N1T 0A9			10,197.52
Revolution Staffing	69 Mary Street Barrie ON L4V 1T2			9,749.86
Rob Gillies Truck & Auto Service	21 Laing Blvd St. Thomas ON N5P 4B5			7,698.78
ROSS TOWING	995 POND MILLS ROAD London ON N6N 1C3			1,525.50
Safety-Kleen Canada	PO Box 15221, Station A Toronto ON M5W 1C1			1,453.86
Shareholder	150 Dennis Road London ON N6P 0B6			92,362.00
Spectrum Communications	79 Wellington Street London ON N6B 2K4			761.22
TEF Link Security Group Inc.	18 Concession St, Unit 103, Suite 2 Cambridge ON N1R 2G6			3,204.65
The Agency Employment Services	125 Wallace Avenue North Listowel ON N4W 1K8			48,999.70
The Aylmer Express	390 Talbot Street East Box 160 Aylmer ON N5H 2R9			4,123.37
Trailer Wizards	4849 Hastings Street Burnaby BC V5C 2K6			2,651.29
Transit Hogg Fuel & Supply Limited	5 Hill Street Kitchener ON N2G 4R3			96,950.58

District of: Ontario
Division No. 05 - London
Court No.
Estate No.

- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

In the matter of the proposal of
1787930 Ontario Inc cdb as Messenger Freight Systems
of the City of St. Thomas
in the Province of Ontario

List of Creditors with claims of \$250 or more.			
Creditor	Address	Account#	Claim Amount
Transit Trailer Limited	22217 Bloomfield Road, RR #3 Chatham ON N7M 5J3		3,257.32
Tubby's Truck & Trailer	545 Hudson Drive Dorchester ON N0L 1G5		10,324.98
Twin City Graphics	350 Shirley Avenue, Unit 3 Kitchener ON N2B 2E1		592.12
Verus Valuations Ltd.	23850 River Road Maple Ridge BC V2W 1B7		333.35
Workplace Safety Insurance Board	PO Box 4115 Station A Toronto ON M5W 2V3		19,500.00
Yale Industrial Trucks Inc.	37 Intrepid Court London ON N5V 4N8		1,371.97
Total			4,592,971.86

1787930 Ontario Inc. cdb as Messenger Freight Systems
Insolvent Person

- Proposal Consent -

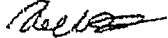
In the matter of the proposal of
1787930 Ontario Inc. ccb as Messenger Freight Systems
of the City of St. Thomas
in the Province of Ontario

To whom it may concern,

This is to advise that we hereby consent to act as trustee under the Bankruptcy and Insolvency Act for the proposal of 1787930 Ontario Inc. ccb as Messenger Freight Systems.

Dated at the City of Toronto in the Province of Ontario, this 2nd day of July 2018.

MNP LTD. - Licensed Insolvency Trustee



300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of Ontario
Division No. 05 - London
Court No. 35-2395481
Estate No. 35-2395481

In the Matter of the Notice of Intention to make a
proposal of:

1787930 Ontario Inc.
Insolvent Person
MNP LTD / MNP LTÉE
Licensed Insolvency Trustee

Date of the Notice of Intention: July 02, 2018

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL
Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned Insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the *Bankruptcy and Insolvency Act*.

Pursuant to subsection 69(1) of the Act, all proceedings against the aforementioned Insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: July 03, 2018, 09:22

E-File/Dépôt Electronique

Official Receiver

Federal Building - London, 451 Talbot Street, Suite 303, London, Ontario, Canada, N6A5C9; (877)376-9902

Canada

-
TAB

“9”

Court File Numbers: 35-2395487 and 35-2395481
Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST.
THOMAS, IN THE PROVINCE OF ONTARIO

SUPPLEMENTARY AFFIDAVIT

(sworn October 15, 2018)

I, Nathan McDaniel of the Town of Aylmer, in the Province of Ontario, **MAKE OATH
AND SAY AS FOLLOWS:**

1. I am the Financial Controller for 1787930 Ontario Inc. ("178") and as such have personal knowledge of the matters hereinafter deposed to. Where my knowledge is stated to be on information and belief, I verily believe such information to be true. All dates referenced herein are for the calendar year 2018 unless otherwise stated.

2. I have reviewed the affidavits of Don Poort ("Don") ("Don's Affidavit"), Monique Paul ("Monique") ("Monique's Affidavit"), and Trevor Chambers ("Trevor") ("Trevor's Affidavit") all sworn October 4, (jointly the "Responding Affidavits") which were served in the Responding Motion Record of Transit Petroleum Inc. defined therein as "Transit" being one and the same as Hogg as defined in my affidavit sworn September 18. Since the same entity is defined differently in our respective affidavits I propose to describe it herein as "Transit/Hogg".

3. None of the affiants in the Responding Affidavits have disputed that the sum of \$83,734.05 which was submitted as a pre-authorized debit ("PAD") by Transit/Hogg on July 3, and received by Transit/Hogg on July 5, was for payment of any amount due and owing prior to July 2, the date of filing 178's Notice of Intention to File a Proposal ("NOI"). This payment is defined in the Responding Affidavits as the "Agreed Payment". This payment never was "agreed" to by 178 as set out below, but for ease of reference I shall continue to use that defined term.

4. The Responding Affidavits are materially inaccurate or incomplete in a number of material respects, the more critical of which are hereinafter set out.

5. The term "Agreed Payment" as referenced firstly in Paragraph 3 of Don's Affidavit and throughout the Responding Affidavits were never agreed to by or on behalf of 178 as hereinafter set out:

- (a) Monique's Affidavit sets out in Paragraph 5 through 7 certain negotiations which took place with respect to the pre-NOI debt obligations of 178 to Transit/Hogg;
- (b) Monique's email sequence dated June 26 to 28 included at her Tab "A" is relied upon in Monique's Paragraph 8 at page 97 to conclude that "... it was agreed" that the PAD payment of \$83,734.05 (subsequently defined in Paragraph 10 as the "Agreed Payment", would be made on July 5;
- (c) Relying on her email of June 28 at 8:55, page 102, Tab "A", she counter offered my previous email with the provision that "... we will need to change your terms to Net 7 ... we cannot keep your terms at Net 14 ...";
- (d) The email continues, recognizing this material change, that "We need the above approved no later than 3pm on Friday June 29, 2018, in order to pull the first payment on Thursday July 5, 2018" (emphasis added);
- (e) Monique's email of June 29 acknowledges at page 109 Tab "B" that "... we have not heard back from you regarding the information below." being the approval of her June 28 8:55 email, and concludes "Can you please advise.";
- (f) By email dated July 3 at 9:17 included at page 108 Tab "B" Monique again requests confirmation of approval or acceptance of the "Agreed Payment"; and
- (g) At no time did 178 approve or accept Transit/Hogg's amended terms for the payment of the "Agreed Payment" being 178's pre-NOI debt to Transit/Hogg.

6. Don's Affidavit is inaccurate or incomplete in the following respects:

- (a) Any direct or indirect reference in any of the Responding Affidavits that the "Agreed Payment received by Transit/Hogg for \$83,734.05 on July 5, was agreed to by 178, is not correct;

- (b) I did not contact Don as stated in his Paragraph 6 because my only contact person at Transit/Hogg was Monique. My request to stop payment was made to Monique on or about July 3 when Transit/Hogg resumed work following the holiday;
- (c) Don is mistaken in Paragraph 11 wherein he states that I advised that I had allowed the "Agreed Payment" to be processed. I did contact Monique and I did try unsuccessfully to stop the "Agreed Payment" by the Credit Union. At our meeting on July 9 the "Agreed Payment" had been completed one clear business day before. I did not retroactively authorize the payment for the pre-NOI debts. Don's three purported reasons for allowing the Agreed Payment are flawed:
- (i) As stated above the terms of payment were never agreed to by 178;
 - (ii) Knowledge of the NOI is unnecessary for a stay to be effective; and
 - (iii) 178 did not require Transit/Hogg to "keep afloat" as we have continued in business since July without their supply of fuel;
- (d) Don's reference in Paragraph 12 to my refusal to provide a security deposit is not accurate. I am advised by Sheldon Title ("Mr. Title") of MNP Ltd. the proposal Trustee ("MNP") that he spoke to Transit/Hogg's legal counsel Sherry Kettle ("Ms. Kettle") on July 9 and advised her that a security deposit may be an option by which we could proceed;
- (e) Although I did not request a return of the "Agreed Payment" from Don as he stated in Paragraph 14, I did request the return of the "Agreed Payment" from my Transit/Hogg contact Monique;
- (f) In the email exchange between Don and myself as referenced in his Paragraph 15, my email at Tab "B" page 22 cites specifically that "(ie. no arrears payment applications)" (emphasis added) in reference to the fact that 178 cannot pay Transit/Hogg's pre-NOI obligations;
- (g) Don's responding email of July 10 Tab "B" at page 21 references "Amounts up to and including July 2: ...". Transit/Hogg's ongoing supply of fuel was conditional on the retirement of pre-NOI debt;
- (h) At Paragraph 18 Don confirmed at 4:10 PM on July 11 that he deactivated the 178 fuel cards. These 80 fuel cards were deactivated following my demand for the

return of the "Agreed Payment" and my refusal to pay Transit/Hogg's pre-NOI debt;

- (i) The payment plan which Don references in Paragraph 20 at all times refused or did not address the return of the "Agreed Payment", and contained conditions for the further retirement of 178's pre-NOI debt;
- (j) While Don may not have communicated with MNP as stated in Paragraph 24, I am advised by Mr. Title that he has been in contact with Ms. Kettle since July 9;
- (k) Contrary to Don's Paragraph 34, the grant of a security deposit was not available to Transit/Hogg so long as they continued to retain the "Agreed Payment" and/or required the payment of any pre-NOI debt obligations;
- (l) At all times following issuance of the NOI, 178 negotiated in good faith with Transit/Hogg (and other creditors) to secure the ongoing operation of 178. Following the delivery of Monique's email of June 28, the terms of which were never accepted, 178 was left with no commercially viable option but to proceed with an NOI. The decision to proceed was made on June 29; and
- (m) To date, Transit/Hogg has been paid \$36,000 for the supply of post-NOI fuel. Transit/Hogg has invoiced the further sum of \$48,434.30. Transit/Hogg has retained the "Agreed Payment" in the amount of \$83,734.05 which was never agreed to by 178. Transit/Hogg continues to owe the sum of \$83,734.05 being the return of the "Agreed Payment" for pre-NOI obligations, following which 178 is prepared to pay the balance of the post-NOI obligations to Transit/Hogg in the amount of \$48,434.30.

7. Monique's Affidavit is inaccurate or incomplete in the following respects:

- (a) In addition to the comments made above with respect to Monique's Affidavit, she confirmed in Paragraph 10 that she did not receive 178's approval of Transit/Hogg's terms of agreement to proceed with the PAD payments including the "Agreed Payment";
- (b) Contrary to Paragraphs 12 and 14, it remains my understanding and belief that I spoke to Monique on or about July 3 wherein I requested that the "Agreed Payment" be cancelled;

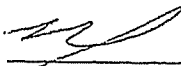
- (c) I am advised by Louise Vonk that she did not tell MNP the Proposal Trustee what to do as stated in Paragraph 20, and that she did not advise that MNP had authorized the "Agreed Payment";
 - (d) I disagree with Monique's statement in Paragraph 24 that "... [I] had allowed the PAD for the "Agreed Payment" to be processed ...". As stated previously I was unable to stop the "Agreed Payment";
 - (e) I believe that Paragraph 25 is an incomplete explanation as to why our negotiations failed. As at all times it remained a demand by Transit/Hogg that they be paid for pre-NOI debts;
 - (f) Regardless of when Monique became aware of the NOI as referenced in Paragraph 26, I did advise her that it was my understanding that pre-NOI debts could not be paid; and
 - (g) Monique's statement in Paragraph 27 that I did not request Transit/Hogg for the return of the "Agreed Payment", is disputed, as are all similar statements in the Responding Affidavits.
8. Trevor's Affidavit is inaccurate or incomplete in the following respects:
- (a) Discussions did take place as referenced in Trevor's Paragraph 4, provided that mutually acceptable terms could be concluded in a timely manner. 178 and Transit/Hogg were unable to resolve mutually agreeable terms as referenced above;
 - (b) Although the "proposed dates" for payment may have been agreed, Monique's email of June 28 at 8:55 AM is not an unqualified acceptance of my proposed terms of settlement as implied by Trevor in Paragraph 6. Transit/Hogg's amended terms of agreement required that they be "approved ..." by 178, which they were not;
 - (c) I am advised by Louise Vonk, and it is my understanding and belief that, no creditor of 178 has been paid for pre-NOI debts following the issuance of the NOI, and that 178 has not committed to pay any creditor for pre-NOI debts.

- (d) Contrary to Paragraph 15, I am advised by Louise Vonk that she did not insist that MNP allow the "Agreed Payment", notwithstanding that Transit/Hogg appeared to be an important vendor for 178 to remain in business;
- (e) Contrary to Paragraph 19, it is my recollection that the July 9 meeting ended relatively abruptly because 178 did not agree to pay Transit/Hogg's pre-NOI debts;

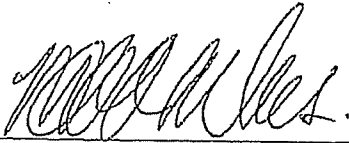
9. I make this affidavit in reply to the Responding Affidavits and in support of the motion seeking the recovery of the "Agreed Payment" for the pre NOI supply of fuel, or in the alternative, the return of the net amount of \$35,299.77 as set out above, and for no improper purpose.

SWORN before me in the City of
 St. Thomas in the Province of Ontario,
 this 15th day of October, 2018.

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 Nathan McDaniel



 Commissioner for Taking Affidavits

MARK COOMBES
 my commission does not expire.

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TAB

“10”

Court File Numbers: 35-2395487 and 35-2395481
Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST.
THOMAS, IN THE PROVINCE OF ONTARIO

SECOND SUPPLEMENTARY AFFIDAVIT

(sworn October 31, 2018)

I, Nathan McDaniel of the Town of Aylmer, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am the Financial Controller for 1787930 Ontario Inc. ("178") and as such have personal knowledge of the matters hereinafter deposed to. Where my knowledge is stated to be on information and belief or documents provided, I verily believe such information to be true. All dates referenced herein are for the calendar year 2018 unless otherwise stated.
2. I have reviewed the affidavits of Monique Paul ("Monique's Affidavit"), and of Tina Thome ("Tina's Affidavit") both sworn October 23, which were served in a "Sur-Reply Motion Record of Transit Petroleum Inc." ("Transit/Hogg") on October 23, after the final agreed date for filing materials as set out in the court ordered timetable.
3. Tina's Affidavit is her first production in this proceeding.
4. In response to Paragraphs 3 and 4 of Tina's Affidavit and Paragraphs 4, 5 and 6 of Monique's Affidavit the following comments are necessary to provide a complete and accurate explanation of what in fact took place.
5. Monique's email of June 22, included at page 105 of her October 4th affidavit in the Responding Motion Record (all page references are to this production unless otherwise stated) acknowledges that 178's account was frozen as confirmed at page 104 in my email of June 25.

At all materials times when we were discussing the payment of arrears to Transit/Hogg and the continuing supply of fuel, they were aware of 178's other financial pressures.

6. Monique's email of June 26, at 11:55 included at page 111 references the phone call of 11:33 AM which is relied upon in both Monique's Affidavit (paragraph 5) and Tina's Affidavit, (paragraph 4) in support of the proposition that I agreed to "Net 7 payment terms". I did not.

7. Monique's email at 11:55 AM references proposed payment amounts and dates, but makes no reference to the Net 7 payment terms which they now allege were agreed to during that call.

8. Monique raised the issue of changing the terms from Net 14 to Net 7 in her 8:55 AM email of June 28 at page 109, and stated that "We [Transit/Hogg] need the above approved no later than 3 pm on Friday June 29, 2018". I did not approve the change of terms.

9. As a result of 178's account being frozen, BNS served a Notice to Enforce Security. By email at 12:57 PM on June 28, Sheldon Title the Licensed Insolvency Trustee at MNP Ltd. and 178's Proposal Trustee advised 178 that counsel for BNS was "pushing us to file a NOP". Annexed hereto and marked as **Exhibit "A"** to this my affidavit is a true copy of the email from Sheldon Title to Bruce Simpson dated June 28.

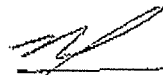
10. As of June 29 it was concluded that 178 was unable to negotiate a resolution with CRA to forbear from enforcing their Requirement To Pay ("RTP") which had resulted in the frozen account with BNS, thus compromising 178's ability to carry on normal business financial transactions. As a result, on June 29 it was resolved that 178 would file a NOI.

11. By internal email at 178 at 2:37 PM on July 4, I confirmed that I had requested Transit/Hogg's fuel manager Trevor Chambers to put a stay on the PAP scheduled for Thursday July 5. Annexed hereto and marked as **Exhibit "B"** to this my affidavit is a true copy of the email of July 4.

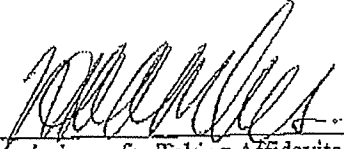
12. I make this affidavit in reply to Monique's Affidavit and Tina's Affidavit which were served in the "Sur-Reply Motion Record of Transit Petroleum Inc.", and for no improper purpose.

SWORN before me in the City of
St. Thomas in the Province of Ontario,
this 31st day of October, 2018.

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Nathan McDaniel



Commissioner for Taking Affidavits
MARK THOMAS COOMBES

TAB

“A”

Bruce Simpson

From: Sheldon Title <Sheldon.Title@mnp.ca>
Sent: Thursday, June 28, 2018 12:57 PM
To: Bruce Simpson
Cc: Louise York; Brent Swanick; nathan@messengerfreight.ca
Subject: Re: cra

Thanks Bruce,

I spoke with Tim again this morning. He's pushing for us to file a NOI. He wants something in writing to say what is happening before consideration is given to forbearing, but when I called him he was in the midst of preparing receivership materials.

Brent, I told him that we're now engaged in discussions with 5 parties and that we'll need 3-4 months to complete a refinancing/restructuring. He asked for Brent to submit something "substantial", but as noted above, I believe the BNS would prefer we head forward with a NOI.

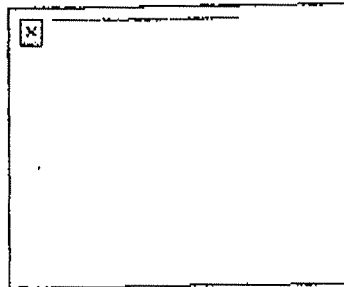
Please advise how you wish to proceed.

Louise, Nathan needs to complete the spreadsheets I sent so that we are ready to file.

Regards,
Sheldon

Sheldon Title, CPA, CA, CIRP, LIT
SENIOR VICE-PRESIDENT

DIRECT 416.263.6945
FAX 416.323.5240
CELL 416.573.5320
111 Richmond Street West
Suite 300
Toronto, ON
M5H 2G4
sheldon.title@mnp.ca
mnpdebt.ca



This is exhibit A referred to in the
 affidavit of Nathan McDaniel
 sworn before me, this 31st
 day of October, 20 18
Mark Thomas Coombes
 A Commissioner, etc.
 MARK THOMAS COOMBES

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TAB

“11”

Court File Nos. 35-2395487 and 35-2395481
 Estates File Nos. 35-2395487 and 35-2395481

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL
 OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
 BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

**AFFIDAVIT OF DON POORT
 (Sworn October 4, 2018)**

I, Don Poort of the City of Cambridge, in the Regional Municipality of Waterloo, MAKE OATH AND SAY:

1. I am the Chief Financial Officer at Transit Petroleum Inc. ("Transit") and, as such, have knowledge of the matters to which I depose. Where I do not possess personal knowledge, I have stated the source of my information in all such cases and do verily believe same to be true.
2. Transit supplied petroleum products to 1787930 Ontario Inc., carrying on business as Messenger Freight Systems ("178"). 178 set-up a pre-authorized payment system to pay Transit's invoices.
3. I have reviewed the affidavit of Nathan McDaniel ("Nathan"), Financial Controller of 178, sworn September 18, 2018 ("Nathan's Affidavit") in connection with 178's motion for the return of the Agreed Payment, as defined and described below.

July 3, 2018 PAD Submission to Credit Union

4. I was advised by Monique Paul ("Monique"), a credit analyst at Transit, on September 27 and September 28, 2018 that on July 3, 2018 Transit submitted a pre-authorized debit ("PAD") to the Libro Credit Union (the "Credit Union"), which included a line item (among others to other customers), for \$83,734.05 (the "Agreed Payment") to be debited from 178's account on July 5, 2018.
5. The PAD was submitted to the Credit Union for the Agreed Payment on July 3 at 11:45:29 a.m. The amount of that submission includes multiple customers (7 pages, single

- 2 -

spaced). Two line items in the 7 pages are associated with 178 (account 96242510 for \$69,121.02, and account 96246010 in the amount of \$14,613.03). The total of that PAD, including the Agreed Payment, was credited to our account on July 5, 2018. Attached hereto and marked as **Exhibit "A"** is a copy of the redacted submission for the PAD containing the Agreed Payment together with a redacted Transit bank statement showing the total PAD deposit on July 5, 2018.

6. I was never contacted by anyone at 178 to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

7. I was never contacted by the Credit Union regarding any request made to it to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

Communications After the July 5 Meeting

8. On the morning of July 5, 2018, I was advised by Trevor Chambers ("Trevor"), Division Manager at Transit, that he and Monique were going to attend a meeting with 178 at 1 p.m. that same day. Later on July 5, 2018, Trevor told me that he and Monique did attend a meeting with representatives of 178 on Thursday, July 5, 2018 on or about 1 p.m. at which time they were advised that 178 had filed a Notice of Intention to Make a Proposal ("NOI") on Monday, July 2, 2018 (the "**July 5 Meeting**"). I note that our office was closed Monday, July 2, 2018 for the Canada Day long weekend.

9. I first became aware of the NOI on Thursday, July 5, 2018 when Trevor told me following the July 5 Meeting.

10. I had no conversations with 178 prior to Monday, July 9, 2018. My communications with 178 began on July 9, 2018 and ended on July 11, 2018. My communications were with Nathan.

11. I participated in a telephone conference with Nathan, Monique and Trevor on Monday, July 9, 2018. During that call, Nathan advised the Transit representatives that he had allowed the PAD for the Agreed Payment to be processed because (i) 178 and Transit had agreed to the payment on Thursday, June 28, 2018, two business days prior to the NOI which was filed on Monday, July 2, 2018; (ii) the payment had been processed by the Credit Union and received by Transit before Transit knew about the NOI; and (iii) 178 valued

working with Transit as 178 tried to keep afloat and 178 needed Transit to continue as a supplier to remain in business.

12. During the July 9, 2018 call, I raised the possibility of 178 providing a security deposit to Transit. Nathan advised the representatives of Transit that 178 was not able to provide a security deposit under the NOI. Nathan specifically said that MNP Ltd., the proposal trustee, would not allow 178 to provide Transit with a security deposit as that would be seen as "preferential treatment".
13. As set out below, I later learned that 178 did provide a security deposit to Petro Canada some time later despite having told us that 178 was prevented from doing so.
14. Nathan did not request a return of the Agreed Payment during the July 9, 2018 call.
15. During our phone conversations following the July 9, 2018 call, Nathan and I discussed payment of post-NOI purchases and our e-mail exchanges clarified our discussions regarding post-NOI purchases. Attached hereto and marked as **Exhibit "B"** is a copy of an e-mail string between Nathan and myself following the July 9, 2018 call regarding payment for purchases following the NOI.
16. On July 11, 2018, Monique sent an email to me wherein she indicated that Nathan had tried to reach me to put a stop payment on the \$62,693.03 for post-NOI purchases. Attached hereto and marked as **Exhibit "C"** is a copy of this e-mail.
17. Nathan issued a stop payment on July 11, 2018 around 4:10 p.m. on the amount of \$62,693.03 which represented the amount owing to Transit for the period July 3 to July 9, 2018, for post-NOI purchases by 178 from Transit.
18. I spoke with Nathan around 4:17 p.m. on July 11, 2018 regarding the stop payment. After that call, Transit deactivated the 178 fuel cards.
19. In Nathan's Affidavit, he states that he demanded the return of the Agreed Payment by telephone on July 11, 2018. I have no recollection of that demand.
20. I have no recollection of Nathan requesting a return of the Agreed Payment at any time during our telephone discussions or e-mail correspondence between July 9, 2018 and

- 4 -

July 11, 2018. Had he done that, Transit would not have spent the time and effort to try and work through a payment plan with 178 for post-NOI purchases.

21. My first recollection of any demand by 178 for the return of the Agreed Payment was on July 20, 2018 when Transit's lawyer, Sherry Kettle, forwarded an e-mail string from Sheldon Title of MNP and Bruce Simpson, a lawyer for 178. Attached hereto and marked as Exhibit "D" is a copy of the July 20, 2018 email.

22. Even if Nathan requested a return of the Agreed Payment on July 11, 2018, which I have no recollection of, it was after we had already been told that 178 had allowed the Agreed Payment to be processed so that Transit would continue to supply fuel in order that 178 could continue in business.

23. Based upon 178's representations that the Agreed Payment was allowed to go through and promises to pay all accounts on terms agreed upon with Transit, Transit continued to supply petroleum products to 178. As set out below, 178 still has an outstanding balance owing to Transit for July 2018 post-NOI purchases.

24. I have not spoken with anyone at MNP regarding the Agreed Payment.

Post-NOI Billing and Payments

25. Following the issuance of the NOI on July 2, 2018, Transit supplied fuel to 178 for which it has invoiced the sum of \$84,434.30. Attached hereto and marked as Exhibit "E" are copies of these invoices.

26. Following the issuance of the NOI, 178 has paid the sum of \$36,000 to Transit for post-NOI purchases. Attached hereto and marked as Exhibit "F" is a copy of a statement for 178 showing this payment as well as post-NOI invoices. I also refer to Exhibit "B" hereto wherein Nathan states that Transit can proceed with the \$36,000 PAD that had been previously authorized but not for the remaining balance owing for the week.

27. The balance owing to Transit for post-NOI purchases is \$48,434.30 (\$84,434.30 less \$36,000).

Letter to 178's Lawyer

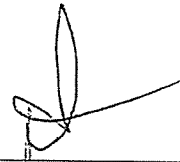
28. Transit received a copy of the First Report of the Proposal Trustee dated July 26, 2018, a copy of which, without exhibits, is attached hereto as **Exhibit "G"**.
29. By letter dated August 8, 2018, Transit's lawyer, Sherry Kettle, sent a letter to 178's lawyer, Bruce Simpson, setting out Transit's position. Attached hereto as **Exhibit "H"** is a copy of this letter.
30. I am advised by Ms. Kettle that she did not receive a response to her request for details of 178's attempt(s) to stop the payment of the Agreed Payment "by approaching Transit Petroleum and then by contacting its credit union" on July 4 and 5, 2018 or details of the attempts by Transit to stop the payment of the Agreed Payment, as suggested by the statement that "[n]either Transit Petroleum or the credit union were able to stop the payment", as stated in the First Report of the Proposal Trustee.
31. I note that at paragraphs 36 and 37 of the First Report of the Proposal Trustee, the proposal trustee states when it became apparent to 178 that Transit was not prepared to continue providing fuel to 178, 178 approached Petro Canada on July 23, 2018. The report also states that Petro Canada sought protection for payment and a security payment to secure post-NOI supplies.
32. Transit received a copy of the Second Report of the Proposal Trustee dated September 10, 2018, a copy of which, without exhibits, is attached hereto as **Exhibit "I"**.
33. I note that at paragraph 15(a)(iii) of the Second Report of the Proposal Trustee, the proposal trustee states that 178 advanced \$80,000 to Petro Canada as a security deposit to secure the supply of fuel. This is contrary to what Nathan told us during our July 9, 2018 telephone call when we were negotiating post-NOI payment terms. Nathan specifically told us that 178 could not provide a security deposit as the proposal trustee told him that it would amount to preferential treatment.
34. Transit specifically relied on the representations of 178, including Louise, Blaine and Nathan, that all purchases would be paid for by 178 and that the Agreed Payment had been allowed to go through so that 178 could continue in business. Transit continued to supply fuel to 178 post-NOI at 178's request and continued to do business with 178 in good faith and based on 178's representations.

35. Transit continued to negotiate post-NOI payment terms with 178 in good faith and agreed to payment terms with Transit. Nathan committed to a payment of approximately \$60,000 to be paid by PAD on July 12, 2018. Despite that agreement, 178 unilaterally issued a stop payment for that PAD on July 11, 2018. At that point, Transit no longer felt comfortable supplying fuel to 178.

36. 178 then went to Petro Canada and gave Petro Canada an \$80,000 security deposit, despite having told Transit that MNP had told 178 that it was prevented from doing so. According to the First Report of the Proposal Trustee, it appears that the \$80,000 security deposit was paid to Petro Canada sometime after July 23, 2018 instead of paying Transit for the outstanding balance owing to Transit on post-NOI purchases, as set out above, which had been issued prior to July 23, 2018.

SWORN BEFORE ME at the City of Kitchener,
in the Regional Municipality of Waterloo, this 4th
day of October, 2018.


A Commissioner for taking Affidavits (or as may be)


Don Poort

**Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.**

TAB

“A”

Cindy Burchett

From: Diane Mcbay
Sent: Tuesday, July 03, 2018 10:31 AM
To: Cindy Burchett
Subject: PAD


There is one PAD for Transit Petroleum due on July 5

497,734.13 ✓

272

Thank You

Diane McBay

This is Exhibit <u>A</u> referred to in the affidavit of <u>Don Post</u> sworn before me, this <u>4</u> day of <u>October</u> 20 <u>18</u>  A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

all ok

CB

7/3/2018
.. 11:45:29AM

Deposit Slip Report By: Deposit Number
TRANSIT
TRANSIT PETROLEUM INC.
5 HILL STREET
P.O. BOX 65
KITCHENER, ONTARIO
N2G 3X4

Page: 8

DEPOSIT NUMBER	TRANSIT	ACCOUNT	DEPOSIT DATE
<u>REPORT TOTALS</u>	27522	03555267353	7/5/2018

<u>PAYMENT CODE</u>	<u>CURRENCY</u>	<u>HOME</u>	<u>NATURAL</u>
4PADTHUR	CAD	\$497,734.13	\$497,734.13
Totals for 4PADTHUR		\$497,734.13	

REPORT TOTALS: \$497,734.13

DEPOSITED BY: _____

03-Jul-2018

Proposed AR EFT Batch

Payment Code - 4PADTHUR

BANK - TORONTO DOMINION

Page 1 of 7

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
Bank Data Available				
			10,218.49	07/05/2018
			149.59	07/05/2018
			646.89	07/05/2018
			1,331.73	07/05/2018
			459.35	07/05/2018
			1,576.90	07/05/2018
			4,654.72	07/05/2018
			644.73	07/05/2018
			979.94	07/05/2018
			4,391.11	07/05/2018
			1,360.22	07/05/2018
			198.73	07/05/2018
			1,246.70	07/05/2018
			443.43	07/05/2018
			978.88	07/05/2018
			132.19	07/05/2018
			215.93	07/05/2018
			56.62	07/05/2018
			145.37	07/05/2018
			60.24	07/05/2018
			748.32	07/05/2018
			103.03	07/05/2018
			1,604.56	07/05/2018
			79.33	07/05/2018
			5,020.49	07/05/2018
			2,313.06	07/05/2018
			920.17	07/05/2018
			143.75	07/05/2018
			17,064.87	07/05/2018
			3,992.06	07/05/2018
			2,000.93	07/05/2018
			262.90	07/05/2018
			1,190.44	07/05/2018
			51.72	07/05/2018
			2,535.11	07/05/2018
			401.11	07/05/2018

Page 2 of 7

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			34,455.65	07/05/2018
			8,727.92	07/05/2018
			631.12	07/05/2018
			64.40	07/05/2018
			15,704.16	07/05/2018
			263.49	07/05/2018
			76.13	07/05/2018
			1,925.51	07/05/2018
			795.03	07/05/2018
			1,731.58	07/05/2018
			922.43	07/05/2018
			456.17	07/05/2018
			1,125.28	07/05/2018
			526.28	07/05/2018
			2,386.38	07/05/2018
			563.18	07/05/2018
			130.52	07/05/2018
			65.40	07/05/2018
			96.84	07/05/2018
			2,461.77	07/05/2018
			541.52	07/05/2018
			151.82	07/05/2018
			299.08	07/05/2018
			641.15	07/05/2018
			5,964.83	07/05/2018
			1,946.35	07/05/2018
			480.72	07/05/2018
			86.16	07/05/2018
			82.21	07/05/2018
			288.87	07/05/2018
			123.07	07/05/2018
			1,578.69	07/05/2018
			103.75	07/05/2018
			297.08	07/05/2018
			516.49	07/05/2018
			1,328.33	07/05/2018
			612.97	07/05/2018
			742.63	07/05/2018
			5,871.49	07/05/2018
			5,289.42	07/05/2018

Page 3 of 7

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			506.95	07/05/2018
			1,501.10	07/05/2018
			521.42	07/05/2018
			58.50	07/05/2018
			132.80	07/05/2018
			370.94	07/05/2018
			4,306.14	07/05/2018
			147.53	07/05/2018
			977.87	07/05/2018
			154.53	07/05/2018
			95.35	07/05/2018
			501.59	07/05/2018
			521.65	07/05/2018
			4,413.80	07/05/2018
			1,199.94	07/05/2018
			86.67	07/05/2018
			1,586.51	07/05/2018
			233.34	07/05/2018
			405.39	07/05/2018
			63.84	07/05/2018
			289.54	07/05/2018
			2,174.07	07/05/2018
			446.29	07/05/2018
			1,426.15	07/05/2018
			1,674.28	07/05/2018
			170.89	07/05/2018
			1,311.88	07/05/2018
			250.36	07/05/2018
			873.38	07/05/2018
			360.42	07/05/2018
			135.43	07/05/2018
			222.64	07/05/2018
			2,197.78	07/05/2018
			158.95	07/05/2018
			106.97	07/05/2018
			1,927.44	07/05/2018
			906.16	07/05/2018
			306.06	07/05/2018
			7,608.17	07/05/2018
			893.92	07/05/2018

Page 4 of 7

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			573.18	07/05/2018
			1,579.23	07/05/2018
			5,394.37	07/05/2018
			284.67	07/05/2018
			476.63	07/05/2018
			335.38	07/05/2018
			352.68	07/05/2018
			4,221.10	07/05/2018
			1,303.32	07/05/2018
			619.97	07/05/2018
			399.00	07/05/2018
			52.68	07/05/2018
			137.11	07/05/2018
			255.05	07/05/2018
			788.86	07/05/2018
			2,214.63	07/05/2018
			1,359.50	07/05/2018
			177.63	07/05/2018
			922.44	07/05/2018
			2,036.31	07/05/2018
			104.90	07/05/2018
			633.07	07/05/2018
			204.47	07/05/2018
			339.50	07/05/2018
			10,583.54	07/05/2018
			378.07	07/05/2018
			301.91	07/05/2018
			1,600.22	07/05/2018
			467.11	07/05/2018
			863.84	07/05/2018
			302.49	07/05/2018
			1,161.12	07/05/2018
			50.45	07/05/2018
			133.95	07/05/2018
			755.12	07/05/2018
			249.93	07/05/2018
			1,185.34	07/05/2018
96242510	MESSENGER FREIGHT SYSTEM	PYTRX0058357	69,121.02	07/05/2018
			48.16	07/05/2018
			1,456.18	07/05/2018

Page 5 of 7

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			704.91	07/05/2018
			7,802.68	07/05/2018
96246010	MESSENGER FREIGHT SYSTEM	PYTRX0058356	14,613.03	07/05/2018
			1,076.97	07/05/2018
			612.11	07/05/2018
			231.03	07/05/2018
			417.26	07/05/2018
			562.16	07/05/2018
			143.10	07/05/2018
			207.49	07/05/2018
			947.90	07/05/2018
			291.59	07/05/2018
			944.81	07/05/2018
			668.79	07/05/2018
			412.68	07/05/2018
			127.38	07/05/2018
			95.43	07/05/2018
			2,202.20	07/05/2018
			5,900.30	07/05/2018
			2,942.54	07/05/2018
			181.21	07/05/2018
			1,266.90	07/05/2018
			588.55	07/05/2018
			735.61	07/05/2018
			637.59	07/05/2018
			1,001.86	07/05/2018
			194.37	07/05/2018
			2,490.90	07/05/2018
			233.36	07/05/2018
			244.09	07/05/2018
			118.42	07/05/2018
			494.17	07/05/2018
			479.57	07/05/2018
			438.49	07/05/2018
			219.94	07/05/2018
			556.43	07/05/2018
			1,071.80	07/05/2018
			1,513.49	07/05/2018
			568.73	07/05/2018
			1,843.31	07/05/2018

SEBROCO CORP
Statement of Account (Bank)
Thursday, July 05, 2013

Account Name:	Account:	Branch:	Currency:
Transit Petroleum			USD

B/D	Description	Debit	Credit	Date	Balance
	Balance Forward			07/05/2013	
	✓ TWTP127520 0157 EFT		\$497,734.13	07/05/2013	
	Closing Balance			07/05/2013	

TAB

“C”

Jarrell, Susan

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Wednesday, July 11, 2018 3:37 PM
To: Don Poort
Subject: Messenger

Nathan called and he is trying to reach you as he needs to stop payment on the \$62, 693.03!

I told him they had already gone in on our end. He said he will have to call the bank and put a stop payment on it!

Nathan 519-631-9604 ext 107

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

This is Exhibit C referred to in the
affidavit of Don Poort
sworn before me, this 4
day of October 2018
Erin MacDonald
A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.



TAB

“E”



Transit Petroleum

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220

This is Exhibit ... referred to in the affidavit of Don Peart sworn before me, this 4 day of October 2018

Handwritten signature of Kennedy Ernie MacDonald

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

Kennedy Ernie MacDonald, a Commissioner, etc., Province of Ontario, while a Student-at-Law. Expires June 12, 2020.

MESSENGER FREIGHT SYSTEMS 962425404 150 DENNIS RD., ST. THOMAS, ON N5P0B6

INVOICE NO.: 1100632

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 15-Jul-2018

Table with columns: LOC, VEHICLE DESC DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasbourg
PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.36% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100632

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	2 09-Jul-2018	05:06	62044	62044	147541	30.01	77.43	23.24
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	27	30.01		23.24
	L / 100 KM	111.148		COST / KM				0.861
	Miles / GAL	2.541		COST / MILE				1.386
#62047 62047 Previous Odom: 1 KM As of: 08-Jul-2018								
	2 09-Jul-2018	18:06	62047	62047	1	19.88	77.43	15.39
	2 10-Jul-2018	17:22	62047	62047	1	15.60		12.08
	12 DIESEL EXHAUST FLUID (DEF)					35.48		27.47
#62055 62055 No Prior Odom Reading Available. No Mileage calculations.								
	3 11-Jul-2018	18:31	62055	62055	95159	20.67	77.43	16.00
	12 DIESEL EXHAUST FLUID (DEF)					20.67		16.00
#62064 62064 Previous Odom: 19 KM As of: 01-Jul-2018								
	2 09-Jul-2018	12:33	62064	62064	0	32.68	77.43	25.30
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	32.68		25.30
#62087 62087 Previous Odom: 141075 KM As of: 07-Jul-2018								
	2 09-Jul-2018	02:31	62087	62087	93325	38.67	77.43	29.94
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	38.67		29.94
#62089 62089 No Prior Odom Reading Available. No Mileage calculations.								
	2 09-Jul-2018	06:45	62089	62089	175693	16.86	77.43	13.05
	2 10-Jul-2018	15:28	62089	62089	176587	14.86		11.51
	2 11-Jul-2018	16:18	62089	62089	0	25.72		19.91
	12 DIESEL EXHAUST FLUID (DEF)					57.44		44.47
#62102 62102 Previous Odom: 647148 KM As of: 04-Jul-2018								
	2 10-Jul-2018	03:08	62102	62102	591470	42.93	77.43	33.24
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	42.93		33.24
#62112 62112 Previous Odom: 163552 KM As of: 08-Jul-2018								
	2 09-Jul-2018	19:40	62112	62112	149950	21.00	77.43	16.26

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.58%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100632

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	R.CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	21.00		16.26
#62113	62113			Previous Odom: 162114 KM As of: 28-Jun-2018				
	2 11-Jul-2018	16:54	62113	62113	156358	19.25	77.43	14.91
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	19.25		14.91
#62114	62114			No Prior Odom Reading Available. No Mileage calculations.				
	2 11-Jul-2018	11:53	62114	62114	0	14.10	77.43	10.92
	12 DIESEL EXHAUST FLUID (DEF)					14.10		10.92
#62115	62115			No Prior Odom Reading Available. No Mileage calculations.				
	2 10-Jul-2018	21:35	62115	62115	0	41.14	77.43	31.85
	12 DIESEL EXHAUST FLUID (DEF)					41.14		31.85
#62117	62117			No Prior Odom Reading Available. No Mileage calculations.				
	5 11-Jul-2018	16:19	62117	62117	6	15.75	77.43	12.20
	12 DIESEL EXHAUST FLUID (DEF)					15.75		12.20
#62118	62118			Previous Odom: 617271 KM As of: 04-Jul-2018				
	2 10-Jul-2018	05:49	62118	62118	620101	21.00	77.43	16.26
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	2830	21.00		16.26
	L / 100 KM	0.742		COST / KM				0.006
	Miles / GAL	380.603		COST / MILE				0.009
				Subtotal				459.49
				ON HST @ 13% Registration #105348619				59.74
	12 DIESEL EXHAUST FLUID (DEF)			Total		593.42		519.23
	TAXES INCLUDED IN ABOVE SUBTOTAL			Please pay this amount				=====
	FEDERAL EXCISE TAX	593.42 L	0.00 /L		0.00			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.58%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE ID	DATE	TIME	CARD NO	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62001 62001 No Prior Odom Reading Available. No Mileage calculations.										
2	01-Jul-2018	13:13	62001	62001		0	145.00	110.30	159.94	
4	#2 ULS DIESEL, CLEAR						145.00		159.94	
#62002 62002 No Prior Odom Reading Available. No Mileage calculations.										
2	07-Jul-2018	07:49	62002	62002		0	307.40	109.58	336.85	
4	#2 ULS DIESEL, CLEAR						307.40		336.85	
#62005 62005 Previous Odom: 88125 KM As of: 28-Jun-2018										
2	01-Jul-2018	13:26	62005	62005						
2	03-Jul-2018	18:03	62005	62005		153913	315.80	110.30	348.33	
5	04-Jul-2018	17:38	62005	62005		129852	271.40		299.35	
2	05-Jul-2018	17:14	62005	62005		180363	153.81	110.73	170.31	
2	08-Jul-2018	16:00	62005	62005		92127	148.60	109.23	162.32	
						172539	100.00	109.58	109.58	
4	#2 ULS DIESEL, CLEAR						84414	989.61		1089.89
	L / 100 KM 1.172		Total KM							
	Miles / GAL 240.910		COST / KM 0.013							
			COST / MILE 0.021							
#62006 62006 No Prior Odom Reading Available. No Mileage calculations.										
2	02-Jul-2018	20:14	62006	62006		0	302.50	110.30	333.66	
4	#2 ULS DIESEL, CLEAR						302.50		333.66	
#62009 62009 Previous Odom: 587834 KM As of: 30-Jun-2018										
2	03-Jul-2018	17:10	62009	62009		0	150.90	110.30	166.44	
2	04-Jul-2018	12:12	62009	62009		588914	100.40	110.73	111.17	
2	06-Jul-2018	06:32	62009	62009		542983	315.50	109.23	344.62	
4	#2 ULS DIESEL, CLEAR						566.80		622.23	
			Total KM			*****				
#62011 62011 Previous Odom: 492232 KM As of: 29-Jun-2018										
2	05-Jul-2018	10:36	62011	62011		493739	373.90	109.23	408.41	
5	06-Jul-2018	18:55	62011	62011		494704	352.36		384.88	
4	#2 ULS DIESEL, CLEAR						2472	726.26	793.29	
	L / 100 KM 29.379		Total KM							
	Miles / GAL 9.613		COST / KM 3.321							
			COST / MILE 0.516							
#62012 62012 No Prior Odom Reading Available. No Mileage calculations.										
2	05-Jul-2018	21:06	62012	62012		0	247.90	109.23	270.78	

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 11% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

INVOICE

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC.	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2		07-Jul-2018	01:06	62012	62012	0	292.60	109.58	320.63
4	#2 ULS DIESEL, CLEAR						540.50		591.41
#62014 62014 Previous Odom: 524199 KM As of: 29-Jun-2018									
2		04-Jul-2018	21:10	62014	62014	524199	201.00	110.73	222.57
2		05-Jul-2018	20:28	62014	62014	524207	102.70	109.23	112.18
2		06-Jul-2018	20:47	62014	62014	524207	314.90		343.97
4	#2 ULS DIESEL, CLEAR				Total KM	8	618.60		678.72
#62015 62015 Previous Odom: 160473 KM As of: 30-Jun-2018									
2		03-Jul-2018	17:19	62015	62015	161806	155.00	110.30	170.96
2		05-Jul-2018	17:33	62015	62015	174197	416.00	109.23	454.40
2		07-Jul-2018	16:11	62015	62015	166162	115.00	109.58	126.02
4	#2 ULS DIESEL, CLEAR				Total KM	5689	686.00		751.39
	L / 100 KM	12.058			COST / KM	0.132			
	Miles / GAL	23.422			COST / MILE	0.213			
#62019 62019 No Prior Odom Reading Available. No Mileage calculations.									
3		02-Jul-2018	22:11	62019	62019	0	208.10	110.30	229.53
3		05-Jul-2018	07:08	62019	62019	0	182.10	109.23	198.91
4	#2 ULS DIESEL, CLEAR						390.20		428.44
#62020 62020 No Prior Odom Reading Available. No Mileage calculations.									
2		01-Jul-2018	17:07	62020	62020	0	156.70	110.30	172.84
2		02-Jul-2018	09:25	62020	62020	0	170.30		187.84
2		02-Jul-2018	20:18	62020	62020	0	153.80		169.64
2		04-Jul-2018	16:26	62020	62020	0	363.90	110.73	402.95
2		08-Jul-2018	06:58	62020	62020	0	252.10	109.58	276.25
4	#2 ULS DIESEL, CLEAR						1096.80		1209.52
#62023 62023 Previous Odom: 507166 KM As of: 26-Jun-2018									
3		01-Jul-2018	17:46	62023	62023	599757	271.00	110.30	298.91
2		02-Jul-2018	18:35	62023	62023	128931	281.00		309.94
2		04-Jul-2018	01:37	62023	62023	570799	310.00	110.73	343.26
2		05-Jul-2018	01:00	62023	62023	569129	258.00	109.23	281.81
2		05-Jul-2018	21:23	62023	62023	613374	233.00		254.51
3		08-Jul-2018	21:58	62023	62023	571980	143.00	109.58	156.70
4	#2 ULS DIESEL, CLEAR				Total KM	64814	1496.00		1645.13
	L / 100 KM	2.308			COST / KM	0.025			
	Miles / GAL	122.361			COST / MILE	0.041			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

INVOICE

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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1099424

H.S.T. REG. NO. 105348619 PAGE NO: 3

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62025	62025	Previous Odom: 595188 KM As of: 30-Jun-2018						
5	03-Jul-2018	00:30	62025	62025	600198	235.07	110.30	359.28
3	07-Jul-2018	03:31	62025	62025	597553	390.00	109.58	427.36
4	#2 ULS DIESEL, CLEAR	Total KM			2365	625.07		686.64
	L / 100 KM	26.430	COST / KM		0.290			
	Miles / GAL	10.686	COST / MILE		0.467			
#62028	62028	No Prior Odom Reading Available. No Mileage calculations.						
2	01-Jul-2018	00:48	62028	62028	0	136.90	110.30	151.00
2	04-Jul-2018	00:03	62028	62028	0	172.70	110.73	191.23
2	06-Jul-2018	22:55	62028	62028	0	283.00	109.23	309.12
2	07-Jul-2018	22:13	62028	62028	0	216.20	109.58	236.91
4	#2 ULS DIESEL, CLEAR					808.80		888.26
#62029	62029	No Prior Odom Reading Available. No Mileage calculations.						
2	03-Jul-2018	13:12	62029	62029	0	206.90	110.30	228.21
2	05-Jul-2018	15:04	62029	62029	0	263.80	109.23	288.15
2	06-Jul-2018	15:08	62029	62029	0	134.50		146.91
2	07-Jul-2018	14:47	62029	62029	0	122.50	109.58	134.24
4	#2 ULS DIESEL, CLEAR					727.70		797.51
#62031	62031	Previous Odom: 716533 KM As of: 29-Jun-2018						
2	01-Jul-2018	10:01	62031	62031	718070	539.10	110.30	594.63
2	03-Jul-2018	22:46	62031	62031	480036	593.40		654.52
2	05-Jul-2018	03:47	62031	62031	481170	377.00	109.23	411.80
4	#2 ULS DIESEL, CLEAR	Total KM			*****	1509.50		1660.95
#62034	62034	Previous Odom: 176744 KM As of: 30-Jun-2018						
2	04-Jul-2018	15:40	62034	62034	130097	106.80	110.73	118.26
2	05-Jul-2018	08:01	62034	62034	162615	243.20	109.23	265.65
4	#2 ULS DIESEL, CLEAR	Total KM			*****	350.00		383.91
#62036	62036	Previous Odom: 174447 KM As of: 30-Jun-2018						
5	01-Jul-2018	11:36	62036	62036	174544	139.89	110.30	154.30
3	03-Jul-2018	11:31	62036	62036	186092	134.30		148.13
5	04-Jul-2018	06:50	62036	62036	175719	383.71	110.73	424.88
2	05-Jul-2018	14:40	62036	62036	156910	351.70	109.23	384.16

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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DISPENSING REPORTS

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H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR				Total KM	*****	1009.60		1111.47
#62038 62038 Previous Odom: 44444 KM As of: 30-Jun-2018									
2	03-Jul-2018	17:05	62038	62038		44444	219.40	110.30	242.00
2	06-Jul-2018	17:45	62038	62038		444444	359.40	109.23	392.57
2	07-Jul-2018	15:32	62038	62038		44444	96.90	109.58	106.18
4	#2 ULS DIESEL, CLEAR						675.70		740.75
#62041 62041 No Prior Odom Reading Available. No Mileage calculations.									
2	02-Jul-2018	18:45	62041	62041		0	132.20	110.30	145.82
2	03-Jul-2018	20:39	62041	62041		0	265.20		292.52
2	04-Jul-2018	14:18	62041	62041		0	265.00	110.73	293.43
2	04-Jul-2018	23:17	62041	62041		0	106.40		117.82
2	06-Jul-2018	19:49	62041	62041		0	299.00	109.23	326.60
2	07-Jul-2018	21:19	62041	62041		0	162.00	109.58	177.52
4	#2 ULS DIESEL, CLEAR						1229.80		1353.71
#62044 62044 Previous Odom: 161563 KM As of: 25-Jun-2018									
2	03-Jul-2018	17:16	62044	62044		134996	147.10	110.30	162.25
2	04-Jul-2018	16:39	62044	62044		146359	235.00	110.73	260.22
2	05-Jul-2018	17:04	62044	62044		146681	141.00	109.23	154.01
2	06-Jul-2018	16:52	62044	62044		147742	153.70		167.89
2	07-Jul-2018	15:08	62044	62044		147514	108.00	109.58	118.35
4	#2 ULS DIESEL, CLEAR				Total KM	*****	784.80		862.72
#62047 62047 Previous Odom: 111 KM As of: 26-Jun-2018									
2	01-Jul-2018	18:26	62047	62047		11	102.20	110.30	112.73
2	03-Jul-2018	17:01	62047	62047		111	95.90		105.78
2	05-Jul-2018	07:29	62047	62047		111	147.30	109.23	160.90
2	05-Jul-2018	17:41	62047	62047		111	93.00		101.58
2	08-Jul-2018	16:06	62047	62047		1	102.80	109.58	112.65
4	#2 ULS DIESEL, CLEAR				Total KM	*****	541.20		593.64
#62053 62053 Previous Odom: 9604 KM As of: 29-Jun-2018									
5	04-Jul-2018	06:03	62053	62053		542165	322.50	110.73	357.10
2	06-Jul-2018	07:30	62053	62053		513228	399.50	109.23	436.37
4	#2 ULS DIESEL, CLEAR				Total KM	503624	722.00		793.47
	L / 100 KM	0.143			COST / KM	0.002			
	Miles / GAL	1970.037			COST / MILE	UNKNOWN			

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MESSENGER FREIGHT SYSTEMS 962425201
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62055	62055	No Prior Odom Reading Available. No Mileage calculations.						
	2 07-Jul-2018	00:31	62055 62055		0	249.40	109.58	273.29
	2 08-Jul-2018	03:12	62055 62055		0	126.00		138.07
	4 #2 ULS DIESEL, CLEAR					375.40		411.36
#62060	62060	Previous Odom: 587150 KM As of: 28-Jun-2018						
	2 04-Jul-2018	11:02	62060 62060		593023	162.20	110.73	179.60
	2 05-Jul-2018	14:07	62060 62060		176545	252.20	109.23	275.48
	2 07-Jul-2018	20:23	62060 62060		593310	136.40	109.58	149.47
	4 #2 ULS DIESEL, CLEAR			Total KM	6160	550.80		604.55
			L / 100 KM 8.942	COST / KM 0.098				
			Miles / GAL 31.586	COST / MILE 0.158				
#62064	62064	No Prior Odom Reading Available. No Mileage calculations.						
	5 01-Jul-2018	13:23	62064 62064		0	215.24	110.30	237.41
	4 #2 ULS DIESEL, CLEAR					215.24		237.41
#62074	62074	Previous Odom: 600751 KM As of: 30-Jun-2018						
	2 01-Jul-2018	16:17	62074 62074		601229	193.40	110.30	213.82
	2 06-Jul-2018	14:57	62074 62074		671491	276.60	109.23	302.13
	2 07-Jul-2018	13:31	62074 62074		671803	143.00	109.58	156.70
	2 08-Jul-2018	14:47	62074 62074		672289	202.70		222.12
	4 #2 ULS DIESEL, CLEAR			Total KM	71538	815.70		894.27
			L / 100 KM 1.140	COST / KM 0.013				
			Miles / GAL 247.692	COST / MILE 0.020				
#62076	62076	Previous Odom: 175719 KM As of: 27-Jun-2018						
	2 01-Jul-2018	08:23	62076 62076		128348	325.10	110.30	358.59
	2 08-Jul-2018	08:42	62076 62076		175295	239.00	109.58	261.90
	4 #2 ULS DIESEL, CLEAR			Total KM	*****	564.10		620.49
#62077	62077	Previous Odom: 8 KM As of: 30-Jun-2018						
	2 05-Jul-2018	13:10	62077 62077		1	346.60	109.23	378.59
	2 07-Jul-2018	11:20	62077 62077		1	377.30	109.58	413.45
	4 #2 ULS DIESEL, CLEAR			Total KM	*****	723.90		792.04
#62078	62078	Previous Odom: 425998 KM As of: 25-Jun-2018						

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H.S.T. REG. NO. 105348619 PAGE NO.: 6

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
3	02-Jul-2018	18:31	62078	62078	427811	215.30	110.30	237.48
2	04-Jul-2018	19:50	62078	62078	428398	223.00	110.73	246.93
4	#2 ULS DIESEL, CLEAR Total KM				2400	438.30		484.41
	L / 100 KM	18.263		COST / KM	0.202			
	Miles / GAL	15.465		COST / MILE	0.325			
#62079 62079 Previous Odom: 10 KM As of: 27-Jun-2018								
2	03-Jul-2018	05:10	62079	62079	7845	339.90	110.30	374.91
2	04-Jul-2018	15:01	62079	62079	7845	252.60	110.73	279.70
2	07-Jul-2018	11:15	62079	62079	7845	385.50	109.58	422.43
4	#2 ULS DIESEL, CLEAR Total KM				7835	978.00		1077.04
	L / 100 KM	12.482		COST / KM	0.137			
	Miles / GAL	22.626		COST / MILE	0.221			
#62080 62080 Previous Odom: 614128 KM As of: 30-Jun-2018								
2	03-Jul-2018	10:48	62080	62080	614618	200.00	110.30	220.60
2	04-Jul-2018	20:48	62080	62080	615600	340.00	110.73	376.48
4	#2 ULS DIESEL, CLEAR Total KM				1472	540.00		597.08
	L / 100 KM	36.685		COST / KM	0.406			
	Miles / GAL	7.699		COST / MILE	0.653			
#62081 62081 Previous Odom: 150332 KM As of: 26-Jun-2018								
2	03-Jul-2018	06:53	62081	62081	177444	239.00	110.30	263.62
2	04-Jul-2018	15:42	62081	62081	149007	126.00	110.73	139.52
4	#2 ULS DIESEL, CLEAR Total KM				*****	365.00		403.14
#62082 62082 Previous Odom: 125957 KM As of: 25-Jun-2018								
2	02-Jul-2018	20:27	62082	62082	0	335.30	110.30	369.84
2	03-Jul-2018	21:50	62082	62082	148700	299.40		330.24
3	04-Jul-2018	22:11	62082	62082	138765	200.40	110.73	221.90
2	05-Jul-2018	20:26	62082	62082	178550	208.20	109.23	227.42
4	#2 ULS DIESEL, CLEAR Total KM				52593	1043.30		1149.40
	L / 100 KM	1.984		COST / KM	0.022			
	Miles / GAL	142.372		COST / MILE	0.035			
#62083 62083 Previous Odom: 159061 KM As of: 29-Jun-2018								
2	04-Jul-2018	15:52	62083	62083	601205	326.40	110.73	361.42
4	#2 ULS DIESEL, CLEAR Total KM				442144	326.40		361.42
	L / 100 KM	0.074		COST / KM	0.001			
	Miles / GAL	3825.769		COST / MILE	UNKNOWN			

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H.S.T. REG. NO. 105348619 PAGE NO.: 7

FOR THE PERIOD ENDING: 08-Jul-2018

KOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62086	62086	Previous Odom: 573898 KM As of: 29-Jun-2018						
	2 05-Jul-2018	02:39	62086	62086	589448	150.20	109.23	164.06
	2 08-Jul-2018	23:23	62086	62086	178102	392.00	109.58	429.55
4	#2 ULS DIESEL, CLEAR	Total KM			*****	542.20		593.61
#62087	62087	Previous Odom: 133940 KM As of: 27-Jun-2018						
	2 03-Jul-2018	02:06	62087	62087	136915	185.30	110.30	204.39
	2 04-Jul-2018	06:00	62087	62087	135160	358.40	110.73	396.86
	2 06-Jul-2018	02:42	62087	62087	139715	300.10	109.23	327.80
	2 07-Jul-2018	12:32	62087	62087	141075	400.60	109.58	438.98
4	#2 ULS DIESEL, CLEAR	Total KM			7135	1244.40		1368.03
	L / 100 KM	17.441	COST / KM		0.192			
	Miles / GAL	16.193	COST / MILE		0.309			
#62089	62089	Previous Odom: 152805 KM As of: 29-Jun-2018						
	2 03-Jul-2018	15:40	62089	62089	163819	92.20	110.30	101.70
	2 04-Jul-2018	18:30	62089	62089	173937	116.60	110.73	129.11
	2 05-Jul-2018	17:51	62089	62089	174189	117.30	109.23	128.13
	2 06-Jul-2018	14:32	62089	62089	174586	121.90		133.15
4	#2 ULS DIESEL, CLEAR	Total KM			21781	448.00		492.09
	L / 100 KM	2.057	COST / KM		0.023			
	Miles / GAL	137.311	COST / MILE		0.036			
#62091	62091	Previous Odom: 148812 KM As of: 29-Jun-2018						
	2 02-Jul-2018	15:38	62091	62091	149864	336.30	110.30	370.94
	2 07-Jul-2018	07:30	62091	62091	171131	198.50	109.58	217.52
4	#2 ULS DIESEL, CLEAR	Total KM			22319	534.80		588.46
	L / 100 KM	2.396	COST / KM		0.026			
	Miles / GAL	117.866	COST / MILE		0.042			
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.						
	2 03-Jul-2018	13:57	62094	62094	0	426.40	110.30	470.32
	2 04-Jul-2018	00:42	62094	62094	0	152.30	110.73	168.64
	2 04-Jul-2018	19:56	62094	62094	0	100.20		110.95
	2 06-Jul-2018	00:24	62094	62094	0	285.00	109.23	311.31
	2 07-Jul-2018	00:33	62094	62094	0	239.10	109.58	262.01
	2 07-Jul-2018	13:38	62094	62094	0	342.80		375.64
4	#2 ULS DIESEL, CLEAR					1545.80		1698.87

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H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 08-Jul-2018

COIC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER/NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62096	62096	No Prior Odom Reading Available. No Mileage calculations.							
2	03-Jul-2018	14:28	62096	62096	0	289.10	110.30	318.88	
2	04-Jul-2018	05:53	62096	62096	0	143.40	110.73	158.79	
2	05-Jul-2018	06:22	62096	62096	0	209.20	109.23	228.51	
3	07-Jul-2018	15:00	62096	62096	0	241.50	109.58	264.64	
4	#2 ULS DIESEL, CLEAR							883.20	970.82
#62097	62097	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	20:23	62097	62097	0	360.90	110.30	398.07	
2	05-Jul-2018	00:13	62097	62097	0	309.10	109.23	337.63	
2	05-Jul-2018	15:55	62097	62097	0	381.10		416.28	
2	06-Jul-2018	00:19	62097	62097	0	112.00		122.34	
2	08-Jul-2018	16:26	62097	62097	0	163.70	109.58	179.38	
4	#2 ULS DIESEL, CLEAR							1326.80	1453.70
#62098	62098	No Prior Odom Reading Available. No Mileage calculations.							
2	02-Jul-2018	13:21	62098	62098	0	209.70	110.30	231.30	
3	03-Jul-2018	07:45	62098	62098	0	192.50		212.33	
2	04-Jul-2018	12:28	62098	62098	0	321.40	110.73	355.89	
2	08-Jul-2018	10:29	62098	62098	0	182.50	109.58	199.98	
4	#2 ULS DIESEL, CLEAR							906.10	999.50
#62102	62102	Previous Odom: 410347 KM As of: 27-Jun-2018							
2	01-Jul-2018	19:12	62102	62102	410812	118.90	110.30	131.15	
2	01-Jul-2018	19:13	62102	62102	410812	86.10		94.97	
2	03-Jul-2018	19:06	62102	62102	592731	58.30		64.30	
2	03-Jul-2018	19:07	62102	62102	592731	35.80		39.49	
2	04-Jul-2018	08:04	62102	62102	647148	131.60	110.73	145.72	
2	04-Jul-2018	08:05	62102	62102	647148	117.00		129.55	
4	#2 ULS DIESEL, CLEAR							236801	547.70
	L / 100 KM 0.231 COST / KM 0.003								605.18
	Miles / GAL 1221.085 COST / MILE 0.004								
#62104	62104	Previous Odom: 127102 KM As of: 28-Jun-2018							
2	01-Jul-2018	16:10	62104	62104	16069	85.50	110.30	94.31	
2	02-Jul-2018	19:38	62104	62104	161201	152.50		168.21	
3	05-Jul-2018	12:18	62104	62104	411866	466.20	109.23	509.23	
2	08-Jul-2018	13:57	62104	62104	601820	241.90	109.58	265.07	
4	#2 ULS DIESEL, CLEAR							474718	946.10
	L / 100 KM 0.199 COST / KM 0.002								1036.82
	Miles / GAL 1417.111 COST / MILE UNKNOWN								

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H.S.T. REG. NO. 105348619 PAGE NO.: 9

FOR THE PERIOD ENDING: 08-Jul-2018

KOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62105	62105	Previous Odom: 171738 KM As of: 26-Jun-2018						
2	02-Jul-2018	18:05	62105	62105	12345	272.80	110.30	300.90
2	05-Jul-2018	16:11	62105	62105	164980	384.40	109.23	419.88
4	#2 ULS DIESEL, CLEAR				Total KM	*****	657.20	720.78
#62106	62106	No Prior Odom Reading Available. No Mileage calculations.						
2	03-Jul-2018	15:51	62106	62106	0	174.60	110.30	192.58
2	04-Jul-2018	13:19	62106	62106	0	100.40	110.73	111.17
3	06-Jul-2018	05:42	62106	62106	0	200.00	109.23	218.46
4	#2 ULS DIESEL, CLEAR					475.00		522.21
#62107	62107	Previous Odom: 491674 KM As of: 27-Jun-2018						
2	01-Jul-2018	14:15	62107	62107	570336	202.00	110.30	222.81
4	#2 ULS DIESEL, CLEAR				Total KM	78662	202.00	222.81
		L / 100 KM	0.257	COST / KM	0.003			
		Miles / GAL	1099.813	COST / MILE	0.005			
#62109	62109	Previous Odom: 152653 KM As of: 29-Jun-2018						
2	04-Jul-2018	23:57	62109	62109	186898	257.00	110.73	284.58
4	#2 ULS DIESEL, CLEAR				Total KM	34245	257.00	284.58
		L / 100 KM	0.750	COST / KM	0.008			
		Miles / GAL	376.330	COST / MILE	0.013			
#62111	62111	Previous Odom: 334318 KM As of: 30-Jun-2018						
5	01-Jul-2018	11:39	62111	62111	355618	470.05	110.30	518.47
2	07-Jul-2018	02:11	62111	62111	590185	182.00	109.58	199.44
2	08-Jul-2018	15:37	62111	62111	598714	250.00		273.95
4	#2 ULS DIESEL, CLEAR				Total KM	264396	902.05	991.86
		L / 100 KM	0.341	COST / KM	0.004			
		Miles / GAL	827.808	COST / MILE	0.006			
#62112	62112	Previous Odom: 170598 KM As of: 23-Jun-2018						
2	01-Jul-2018	20:35	62112	62112	147735	195.00	110.30	215.08
2	03-Jul-2018	22:33	62112	62112	602200	425.00		468.78
3	08-Jul-2018	19:18	62112	62112	463552	385.00	109.58	421.88
4	#2 ULS DIESEL, CLEAR				Total KM	292954	1005.00	1105.75
		L / 100 KM	0.343	COST / KM	0.004			
		Miles / GAL	823.263	COST / MILE	0.006			

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62114 62114 No Prior Odom Reading Available. No Mileage calculations.										
2	04-Jul-2018	06:32	62114	62114		0	406.00	110.73	449.56	
2	06-Jul-2018	14:28	62114	62114		0	71.40	109.23	77.99	
4	#2 ULS DIESEL, CLEAR							477.40	527.55	
#62115 62115 No Prior Odom Reading Available. No Mileage calculations.										
3	03-Jul-2018	14:49	62115	62115		0	331.50	110.30	365.64	
2	04-Jul-2018	20:07	62115	62115		0	230.40	110.73	255.12	
2	06-Jul-2018	22:01	62115	62115		0	104.80	109.23	114.47	
2	07-Jul-2018	21:20	62115	62115		0	200.60	109.58	219.82	
4	#2 ULS DIESEL, CLEAR							867.30	955.05	
#62117 62117 No Prior Odom Reading Available. No Mileage calculations.										
3	05-Jul-2018	16:54	62117	62117		0	193.10	109.23	210.92	
2	06-Jul-2018	14:46	62117	62117		0	143.50		156.75	
4	#2 ULS DIESEL, CLEAR							336.60	367.67	
#62118 62118 Previous Odom: 626898 KM As of: 29-Jun-2018										
2	04-Jul-2018	12:32	62118	62118		91646	232.00	110.73	256.89	
2	04-Jul-2018	15:20	62118	62118		617271	425.00		470.60	
2	06-Jul-2018	20:50	62118	62118		618561	502.70	109.23	549.10	
4	#2 ULS DIESEL, CLEAR						Total KM	1159.70	1276.59	
#62121 62121 Previous Odom: 148167 KM As of: 27-Jun-2018										
2	04-Jul-2018	16:16	62121	62121		161919	314.40	110.73	348.14	
2	08-Jul-2018	10:55	62121	62121		179361	272.60	109.58	298.72	
4	#2 ULS DIESEL, CLEAR						Total KM	31194	587.00	646.86
	L / 100 KM		1.882		COST / KM		0.021			
	Miles / GAL		150.085		COST / MILE		0.033			
Subtotal									43574.90	
ON HST @ 13% Registration #105348619									5664.74	
4 #2 ULS DIESEL, CLEAR									Total 39637.33	
Please pay this amount									49239.64	

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1099424

H.S.T. REG. NO. 105348619 PAGE NO: 11

FOR THE PERIOD ENDING: 08-Jul-2018

REP	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
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TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX	39637.33 L	4.00 /L			1585.49			
ON PROVINCIAL FUEL TAX	39637.33 L	14.30 /L			5668.14			

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1099425

H.S.T. REG. NO. 105348619 PAGE NO: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	SODIOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62000 62000 Previous Odom: 55 KM As of: 23-Jun-2018									
2	01-Jul-2018	15:28	62000	62000		555	24.11	58.00	13.98
2	08-Jul-2018	13:17	62000	62000		8	48.56		28.16
12	DIESEL EXHAUST FLUID (DEF)		Total KM		*****		72.67		42.14
#62001 62001 No Prior Odom Reading Available. No Mileage calculations.									
2	01-Jul-2018	13:09	62001	62001		0	24.21	58.00	14.04
12	DIESEL EXHAUST FLUID (DEF)						24.21		14.04
#62002 62002 No Prior Odom Reading Available. No Mileage calculations.									
2	07-Jul-2018	07:44	62002	62002		0	21.21	58.00	12.30
12	DIESEL EXHAUST FLUID (DEF)						21.21		12.30
#62005 62005 Previous Odom: 88125 KM As of: 28-Jun-2018									
2	03-Jul-2018	17:56	62005	62005		129852	27.00	58.00	15.66
5	04-Jul-2018	17:33	62005	62005		180363	17.11		9.92
2	08-Jul-2018	15:55	62005	62005		172539	15.01		8.71
12	DIESEL EXHAUST FLUID (DEF)		Total KM		84414		59.12		34.29
	L / 100 KM	0.070	COST / KM UNKNOWN						
	Miles / GAL	4032.600	COST / MILE 0.001						
#62009 62009 Previous Odom: 587834 KM As of: 30-Jun-2018									
2	04-Jul-2018	12:07	62009	62009		588914	28.03	58.00	16.26
2	06-Jul-2018	06:22	62009	62009		542983	27.30		15.83
12	DIESEL EXHAUST FLUID (DEF)		Total KM		*****		55.33		32.09
#62011 62011 Previous Odom: 492232 KM As of: 29-Jun-2018									
2	05-Jul-2018	10:29	62011	62011		493739	12.62	58.00	7.32
5	06-Jul-2018	18:48	62011	62011		494704	7.00		4.06
12	DIESEL EXHAUST FLUID (DEF)		Total KM		2472		19.62		11.38
	L / 100 KM	0.794	COST / KM 0.005						
	Miles / GAL	355.840	COST / MILE 0.007						
#62012 62012 No Prior Odom Reading Available. No Mileage calculations.									
2	03-Jul-2018	02:39	62012	62012		0	17.66	58.00	10.24
2	07-Jul-2018	01:01	62012	62012		0	21.37		12.39

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC.	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	12 DIESEL EXHAUST FLUID (DEF)						39.03		22.63
#62014	62014	Previous Odom: 524199 KM As of: 29-Jun-2018							
2	05-Jul-2018	20:26	62014	62014		524207	23.00	58.00	13.34
12	DIESEL EXHAUST FLUID (DEF)				Total KM	8	23.00		13.34
#62015	62015	Previous Odom: 160473 KM As of: 30-Jun-2018							
2	07-Jul-2018	16:05	62015	62015		166162	15.25	58.00	8.85
12	DIESEL EXHAUST FLUID (DEF)				Total KM	5689	15.25		8.85
	L / 100 KM	0.268			COST / KM	0.002			
	Miles / GAL	1053.589			COST / MILE	0.003			
#62028	62028	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	00:50	62028	62028		0	22.68	58.00	13.15
12	DIESEL EXHAUST FLUID (DEF)						22.68		13.15
#62031	62031	Previous Odom: 716533 KM As of: 29-Jun-2018							
2	05-Jul-2018	03:36	62031	62031		481170	30.01	58.00	17.41
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****	30.01		17.41
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.							
2	02-Jul-2018	18:42	62041	62041		0	19.03	58.00	11.04
2	03-Jul-2018	20:36	62041	62041		0	33.90		19.66
2	04-Jul-2018	23:15	62041	62041		0	16.93		9.82
12	DIESEL EXHAUST FLUID (DEF)						69.86		40.52
#62047	62047	Previous Odom: 111 KM As of: 26-Jun-2018							
2	01-Jul-2018	18:24	62047	62047		11	20.81	58.00	12.07
2	03-Jul-2018	16:59	62047	62047		111	13.65		7.92
2	05-Jul-2018	07:26	62047	62047		111	20.64		11.97
2	05-Jul-2018	17:39	62047	62047		11	14.69		8.52
2	08-Jul-2018	16:04	62047	62047		1	8.77		5.09
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****	78.56		45.57
#62053	62053	Previous Odom: 9604 KM As of: 29-Jun-2018							
2	06-Jul-2018	07:22	62053	62053		513228	33.70	58.00	19.55

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FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B5

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE-DESC DATE	TIME	CARD NO	DRIVER/NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	503624	33.70		19.55
	L / 100 KM	0.007		COST / KM	UNKNOWN			
	Miles / GAL	42206.72		COST / MILE	UNKNOWN			
#62064	62064	No Prior Odom Reading Available. No Mileage calculations.						
	5 01-Jul-2018	13:27	62064	62064	19	32.18	58.00	18.66
	12 DIESEL EXHAUST FLUID (DEF)					32.18		18.66
#62076	62076	Previous Odom: 175719 KM As of: 27-Jun-2018						
	2 01-Jul-2018	08:16	62076	62076	128348	11.93	58.00	6.92
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	11.93		6.92
#62077	62077	Previous Odom: 8 KM As of: 30-Jun-2018						
	2 07-Jul-2018	11:11	62077	62077	1	34.93	58.00	20.26
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	34.93		20.26
#62082	62082	Previous Odom: 125957 KM As of: 25-Jun-2018						
	2 02-Jul-2018	20:29	62082	62082	145680	16.08	58.00	9.33
	2 03-Jul-2018	21:53	62082	62082	148700	18.00		10.44
	3 04-Jul-2018	22:05	62082	62082	138765	24.00		13.92
	2 05-Jul-2018	20:19	62082	62082	178550	25.02		14.51
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	52593	83.10		48.20
	L / 100 KM	0.158		COST / KM	0.001			
	Miles / GAL	1787.442		COST / MILE	0.001			
#62089	62089	Previous Odom: 152805 KM As of: 29-Jun-2018						
	2 04-Jul-2018	18:28	62089	62089	173937	8.48	58.00	4.92
	2 06-Jul-2018	14:30	62089	62089	0	12.24		7.10
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	20.72		12.02
#62091	62091	Previous Odom: 148812 KM As of: 29-Jun-2018						
	2 02-Jul-2018	15:31	62091	62091	149864	15.81	58.00	9.17
	2 07-Jul-2018	07:23	62091	62091	177131	39.26		22.77
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	28319	55.07		31.94
	L / 100 KM	0.194		COST / KM	0.001			
	Miles / GAL	1452.339		COST / MILE	0.002			

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MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD No	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.								
2	04-Jul-2018	19:50	62094	62094		0	23.62	58.00	13.70	
2	06-Jul-2018	00:17	62094	62094		0	21.12		12.25	
12	DIESEL EXHAUST FLUID (DEF)							44.74		25.95
#62096	62096	No Prior Odom Reading Available. No Mileage calculations.								
2	04-Jul-2018	06:03	62096	62096		0	39.85	58.00	23.11	
12	DIESEL EXHAUST FLUID (DEF)							39.85		23.11
#62097	62097	No Prior Odom Reading Available. No Mileage calculations.								
2	01-Jul-2018	20:14	62097	62097		0	34.12	58.00	19.79	
2	06-Jul-2018	00:17	62097	62097		0	24.98		14.49	
2	08-Jul-2018	16:20	62097	62097		0	29.40		17.05	
12	DIESEL EXHAUST FLUID (DEF)							88.50		51.33
#62104	62104	Previous Odom: 127102 KM As of: 28-Jun-2018								
2	01-Jul-2018	16:15	62104	62104		160698	6.94	58.00	4.03	
12	DIESEL EXHAUST FLUID (DEF)						Total KM	33596	6.94	4.03
						L / 100 KM	0.021	COST / KM	UNKNOWN	
						Miles / GAL	13672.03	COST / MILE	UNKNOWN	
#62105	62105	Previous Odom: 171738 KM As of: 26-Jun-2018								
2	02-Jul-2018	17:58	62105	62105		15	28.63	58.00	16.61	
2	05-Jul-2018	16:02	62105	62105		164980	22.08		12.81	
12	DIESEL EXHAUST FLUID (DEF)						Total KM	*****	50.71	29.42
#62106	62106	No Prior Odom Reading Available. No Mileage calculations.								
2	04-Jul-2018	13:14	62106	62106		0	18.63	58.00	10.81	
12	DIESEL EXHAUST FLUID (DEF)							18.63		10.81
#62109	62109	Previous Odom: 152653 KM As of: 29-Jun-2018								
2	04-Jul-2018	23:50	62109	62109		186898	17.20	58.00	9.98	
12	DIESEL EXHAUST FLUID (DEF)						Total KM	34245	17.20	9.98
						L / 100 KM	0.050	COST / KM	UNKNOWN	
						Miles / GAL	5623.075	COST / MILE	UNKNOWN	

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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 08-Jul-2018

KOC	VEHICLEDESC	DATE	TIME	CARD NO.	DRIVERNAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62112	62112	Previous Odom: 170598 KM As of: 23-Jun-2018							
3	08-Jul-2018	19:07	62112	62112		163552	36.00	58.00	20.88
12	DIESEL EXHAUST FLUID (DEF)					Total KM	*****	36.00	20.88
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.							
2	04-Jul-2018	06:26	62114	62114		0	21.82	58.00	12.66
12	DIESEL EXHAUST FLUID (DEF)						21.82		12.66
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.							
2	06-Jul-2018	14:41	62117	62117		0	5.68	58.00	3.29
12	DIESEL EXHAUST FLUID (DEF)						5.68		3.29
#62118	62118	Previous Odom: 626898 KM As of: 29-Jun-2018							
2	04-Jul-2018	15:11	62118	62118		617271	20.00	58.00	11.60
12	DIESEL EXHAUST FLUID (DEF)					Total KM	*****	20.00	11.60
#62121	62121	Previous Odom: 148167 KM As of: 27-Jun-2018							
2	01-Jul-2018	12:17	62121	62121		176832	17.12	58.00	9.93
2	04-Jul-2018	16:09	62121	62121		161919	43.03		24.96
12	DIESEL EXHAUST FLUID (DEF)					Total KM	13752	60.15	34.89
					L / 100 KM	0.437	COST / KM	0.003	
					Miles / GAL	645.707	COST / MILE	0.004	
Subtotal									703.21
ON HST @ 13% Registration #105348619									91.43
12	DIESEL EXHAUST FLUID (DEF)					Total	1212.40		794.64
TAXES INCLUDED IN ABOVE SUBTOTAL									Please pay this amount
FEDERAL EXCISE TAX									1212.40 L 0.00 /L 0.00
Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg									

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348618 PAGE NO.: 1

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62001 62001 No Prior Odom Reading Available. No Mileage calculations.								
2	11-Jul-2018	14:01	62001 62001		0	180.10	123.95	223.23
4	#2 ULS DIESEL, CLEAR					180.10		223.23
#62002 62002 No Prior Odom Reading Available. No Mileage calculations.								
2	09-Jul-2018	07:21	62002 62002		0	263.60	123.58	325.76
4	#2 ULS DIESEL, CLEAR					263.60		325.76
#62005 62005 Previous Odom: 172539 KM As of: 08-Jul-2018								
2	11-Jul-2018	18:28	62005 62005		175579	181.10	123.95	224.47
4	#2 ULS DIESEL, CLEAR			Total KM	3040	181.10		224.47
			L / 100 KM 5.957	COST / KM 0.074				
			Miles / GAL 47.409	COST / MILE 0.119				
#62006 62006 No Prior Odom Reading Available. No Mileage calculations.								
3	09-Jul-2018	12:01	62006 62006		0	357.50	123.58	441.80
4	#2 ULS DIESEL, CLEAR					357.50		441.80
#62009 62009 Previous Odom: 542983 KM As of: 06-Jul-2018								
2	10-Jul-2018	17:14	62009 62009		543576	218.10	123.10	268.48
2	11-Jul-2018	15:13	62009 62009		592168	303.90	123.95	376.68
4	#2 ULS DIESEL, CLEAR			Total KM	49185	522.00		645.16
			L / 100 KM 1.061	COST / KM 0.013				
			Miles / GAL 266.114	COST / MILE 0.021				
#62012 62012 No Prior Odom Reading Available. No Mileage calculations.								
2	10-Jul-2018	06:30	62012 62012		0	133.70	123.10	164.58
2	10-Jul-2018	20:30	62012 62012		0	218.70		269.22
4	#2 ULS DIESEL, CLEAR					352.40		433.80
#62014 62014 Previous Odom: 524207 KM As of: 05-Jul-2018								
2	10-Jul-2018	04:43	62014 62014		524199	118.80	123.10	146.24
2	10-Jul-2018	22:43	62014 62014		524209	201.10		247.55
4	#2 ULS DIESEL, CLEAR			Total KM	2	319.90		393.79

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasbourg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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NSPOB6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITERS)	PRICE	AMOUNT
#62015 62015 Previous Odom: 166162 KM As of: 07-Jul-2018									
	5	09-Jul-2018	17:37	62015	62015	174908	253.10	123.58	312.78
	2	10-Jul-2018	16:36	62015	62015	166696	83.00	123.10	102.17
	2	11-Jul-2018	16:37	62015	62015	160078	57.30	123.95	71.02
	4	#2 ULS DIESEL, CLEAR				Total KM	*****	393.40	485.97
#62020 62020 No Prior Odom Reading Available. No Mileage calculations.									
	2	09-Jul-2018	14:27	62020	62020	0	296.70	123.58	366.66
	2	10-Jul-2018	13:44	62020	62020	0	106.00	123.10	130.49
	2	11-Jul-2018	14:24	62020	62020	0	104.20	123.95	129.16
	4	#2 ULS DIESEL, CLEAR					506.90		626.31
#62023 62023 Previous Odom: 571980 KM As of: 08-Jul-2018									
	2	09-Jul-2018	23:54	62023	62023	589634	80.00	123.58	98.86
	2	10-Jul-2018	14:39	62023	62023	648072	342.00	123.10	421.00
	4	#2 ULS DIESEL, CLEAR				Total KM	76092	422.00	519.86
		L / 100 KM		0.555	COST / KM		0.007		
		Miles / GAL		509.251	COST / MILE		0.011		
#62025 62025 Previous Odom: 597553 KM As of: 07-Jul-2018									
	5	09-Jul-2018	22:47	62025	62025	591296	444.01	123.58	548.71
	4	#2 ULS DIESEL, CLEAR				Total KM	*****	444.01	548.71
#62029 62029 No Prior Odom Reading Available. No Mileage calculations.									
	2	09-Jul-2018	15:36	62029	62029	0	114.00	123.58	140.88
	2	10-Jul-2018	15:31	62029	62029	0	140.00	123.10	172.34
	4	#2 ULS DIESEL, CLEAR					254.00		313.22
#62031 62031 Previous Odom: 481170 KM As of: 05-Jul-2018									
	2	11-Jul-2018	06:37	62031	62031	628108	158.10	123.95	195.96
	4	#2 ULS DIESEL, CLEAR				Total KM	146938	158.10	195.96
		L / 100 KM		0.108	COST / KM		0.001		
		Miles / GAL		2624.868	COST / MILE		0.002		
#62034 62034 Previous Odom: 162615 KM As of: 05-Jul-2018									
	2	10-Jul-2018	15:23	62034	62034	163419	306.10	123.10	376.81

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H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 15-Jul-2018

KGC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (Litres)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR			Total KM	804	306.10		376.81
	L / 100 KM 38.072			COST / KM 0.469				
	Miles / GAL 7.418			COST / MILE 0.754				
#62036 62036 Previous Odom: 156910 KM As of: 05-Jul-2018								
2	10-Jul-2018	14:14	62036	62036	178508	195.00	123.10	240.04
4	#2 ULS DIESEL, CLEAR			Total KM	21598	195.00		240.05
	L / 100 KM 0.903			COST / KM 0.011				
	Miles / GAL 312.812			COST / MILE 0.018				
#62038 62038 Previous Odom: 44444 KM As of: 07-Jul-2018								
2	11-Jul-2018	08:15	62038	62038	44444	386.60	123.95	479.19
4	#2 ULS DIESEL, CLEAR					386.60		479.19
#62041 62041 No Prior Odom Reading Available. No Mileage calculations.								
2	09-Jul-2018	13:41	62041	62041	0	303.50	123.58	375.07
2	09-Jul-2018	22:47	62041	62041	0	87.00		107.51
2	10-Jul-2018	14:19	62041	62041	0	185.00	123.10	227.74
2	11-Jul-2018	01:00	62041	62041	0	105.90	123.95	131.26
4	#2 ULS DIESEL, CLEAR					681.40		841.58
#62044 62044 Previous Odom: 147514 KM As of: 07-Jul-2018								
2	10-Jul-2018	05:24	62044	62044	147504	295.00	123.10	363.14
2	11-Jul-2018	16:50	62044	62044	149569	230.20	123.95	285.33
4	#2 ULS DIESEL, CLEAR			Total KM	2055	525.20		648.48
	L / 100 KM 25.557			COST / KM 0.316				
	Miles / GAL 11.051			COST / MILE 0.508				
#62047 62047 Previous Odom: 1 KM As of: 08-Jul-2018								
2	09-Jul-2018	18:08	62047	62047	1	154.30	123.58	190.68
2	10-Jul-2018	06:19	62047	62047	1	134.50	123.10	165.57
2	10-Jul-2018	17:23	62047	62047	1	102.10		125.69
2	11-Jul-2018	16:49	62047	62047	111	123.60	123.95	153.20
4	#2 ULS DIESEL, CLEAR			Total KM	110	514.50		635.14
	L / 100 KM 467.727			COST / KM 5.774				
	Miles / GAL 0.604			COST / MILE 9.292				
#62053 62053 Previous Odom: 513228 KM As of: 06-Jul-2018								
2	10-Jul-2018	05:39	62053	62053	601336	220.00	123.10	270.82

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H.S.T. REG. NO. 105348619 PAGE NO: 4

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	11-Jul-2018	17:11	62053	62053	513886	270.00	123.95	334.66
4	#2 ULS DIESEL, CLEAR			Total KM	658	490.00		605.49
	L / 100 KM	74.469		COST / KM				0.920
	Miles / GAL	3.793		COST / MILE				1.481
#62055 62055 No Prior Odom Reading Available. No Mileage calculations.								
3	11-Jul-2018	18:37	62055	62055	95159	244.10	123.95	302.56
4	#2 ULS DIESEL, CLEAR			Total KM		244.10		302.56
#62060 62060 Previous Odom: 593310 KM As of: 07-Jul-2018								
2	09-Jul-2018	13:53	62060	62060	501015	299.10	123.58	369.63
2	10-Jul-2018	11:38	62060	62060	595222	303.90	123.10	374.10
4	#2 ULS DIESEL, CLEAR			Total KM	1912	603.00		743.73
	L / 100 KM	31.538		COST / KM				0.389
	Miles / GAL	8.955		COST / MILE				0.626
#62064 62064 Previous Odom: 19 KM As of: 01-Jul-2018								
2	09-Jul-2018	12:40	62064	62064	0	253.50	123.58	313.28
2	11-Jul-2018	13:01	62064	62064	0	136.80	123.95	169.56
4	#2 ULS DIESEL, CLEAR			Total KM	*****	390.30		482.84
#62074 62074 Previous Odom: 672289 KM As of: 08-Jul-2018								
2	11-Jul-2018	16:13	62074	62074	603717	66.10	123.95	81.93
4	#2 ULS DIESEL, CLEAR			Total KM	*****	66.10		81.93
#62076 62076 Previous Odom: 128348 KM As of: 01-Jul-2018								
2	11-Jul-2018	15:43	62076	62076	598260	221.50	123.95	274.55
4	#2 ULS DIESEL, CLEAR			Total KM	469912	221.50		274.55
	L / 100 KM	0.047		COST / KM				0.001
	Miles / GAL	5991.671		COST / MILE				UNKNOWN
#62078 62078 Previous Odom: 428398 KM As of: 04-Jul-2018								
2	10-Jul-2018	11:26	62078	62078	412398	216.30	123.10	266.27
4	#2 ULS DIESEL, CLEAR			Total KM	*****	216.30		266.27
#62079 62079 Previous Odom: 7845 KM As of: 07-Jul-2018								

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H.S.T. REG. NO. 105348619 PAGE NO: 5

FOR THE PERIOD ENDING: 15-Jul-2018

DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2 09-Jul-2018	15:14	62079	62079				
2 10-Jul-2018	12:32	62079	62079	7845	307.20	123.58	379.64
5 11-Jul-2018	16:24	62079	62079	456	115.40	123.10	142.06
				7845	143.50	123.95	177.87
4 #2 ULS DIESEL, CLEAR					566.10		699.57
#62080 62080 Previous Odom: 615600 KM As of: 04-Jul-2018							
2 10-Jul-2018	11:26	62080	62080	616661	389.80	123.10	479.84
4 #2 ULS DIESEL, CLEAR				Total KM	1061	389.80	479.84
L / 100 KM		36.739	COST / KM	0.452			
Miles / GAL		7.687	COST / MILE	0.728			
#62081 62081 Previous Odom: 149007 KM As of: 04-Jul-2018							
2 09-Jul-2018	10:11	62081	62081	594362	376.30	123.58	465.03
2 10-Jul-2018	06:05	62081	62081	188024	217.40	123.10	267.62
2 11-Jul-2018	09:49	62081	62081	613995	165.50	123.95	205.14
4 #2 ULS DIESEL, CLEAR				Total KM	464988	759.20	937.79
L / 100 KM		0.163	COST / KM	0.002			
Miles / GAL		1729.779	COST / MILE	UNKNOWN			
#62082 62082 Previous Odom: 178550 KM As of: 05-Jul-2018							
2 09-Jul-2018	20:47	62082	62082	0	249.70	123.58	308.58
2 11-Jul-2018	16:41	62082	62082	412825	143.40	123.95	177.74
4 #2 ULS DIESEL, CLEAR				Total KM	234275	393.10	486.32
L / 100 KM		0.168	COST / KM	0.002			
Miles / GAL		1683.170	COST / MILE	0.003			
#62083 62083 Previous Odom: 601205 KM As of: 04-Jul-2018							
2 10-Jul-2018	15:21	62083	62083	428774	154.20	123.10	189.82
4 #2 ULS DIESEL, CLEAR				Total KM	*****	154.20	189.82
#62086 62086 Previous Odom: 178102 KM As of: 08-Jul-2018							
2 10-Jul-2018	01:35	62086	62086	183349	163.00	123.10	200.65
2 11-Jul-2018	00:09	62086	62086	542271	183.00	123.95	226.83
4 #2 ULS DIESEL, CLEAR				Total KM	364169	346.00	427.48
L / 100 KM		0.095	COST / KM	0.001			
Miles / GAL		2972.569	COST / MILE	UNKNOWN			
#62087 62087 Previous Odom: 141075 KM As of: 07-Jul-2018							

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H.S.T. REG. NO. 105348519 PAGE NO.: 6

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER/NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	09-Jul-2018	02:39	62087	62087				
3	10-Jul-2018	04:04	62087	62087	93325	190.30	123.58	235.17
					94275	300.00	123.10	369.30
4	#2 ULS DIESEL, CLEAR			Total KM	*****	490.30		604.47
#62089 62089 No Prior Odom Reading Available. No Mileage calculations.								
2	09-Jul-2018	06:50	62089	62089				
2	10-Jul-2018	15:31	62089	62089	175693	150.00	123.58	185.37
2	11-Jul-2018	16:21	62089	62089	176587	249.80	123.10	307.50
					0	120.00	123.95	148.74
4	#2 ULS DIESEL, CLEAR					519.80		641.61
#62093 62093 Previous Odom: 146700 KM As of: 28-Jun-2018								
2	10-Jul-2018	21:34	62093	62093	178459	426.80	123.10	525.39
4	#2 ULS DIESEL, CLEAR			Total KM	31759	426.80		525.39
	L / 100 KM	1.344		COST / KM	0.017			
	Miles / GAL	210.159		COST / MILE	0.027			
#62094 62094 No Prior Odom Reading Available. No Mileage calculations.								
2	11-Jul-2018	01:00	62094	62094	0	112.20	123.95	139.07
4	#2 ULS DIESEL, CLEAR					112.20		139.07
#62096 62096 No Prior Odom Reading Available. No Mileage calculations.								
2	10-Jul-2018	13:29	62096	62096	0	163.90	123.10	201.76
2	11-Jul-2018	14:22	62096	62096	0	363.40	123.95	450.43
4	#2 ULS DIESEL, CLEAR					527.30		652.19
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.								
2	09-Jul-2018	01:15	62097	62097				
2	10-Jul-2018	01:07	62097	62097	0	200.30	123.58	247.53
2	11-Jul-2018	02:44	62097	62097	0	347.30	123.10	427.53
					0	302.50	123.95	374.95
4	#2 ULS DIESEL, CLEAR					850.10		1050.01
#62098 62098 No Prior Odom Reading Available. No Mileage calculations.								
5	11-Jul-2018	08:19	62098	62098	0	400.09	123.95	495.91
4	#2 ULS DIESEL, CLEAR					400.09		495.91

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H.S.T. REG. NO. 105348619 PAGE NO.: 7

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62102	62102	Previous Odom: 647148 KM			As of: 04-Jul-2018				
2	10-Jul-2018	03:05	62102	62102		591470	83.60	123.10	102.91
2	10-Jul-2018	03:06	62102	62102		591470	67.30		82.85
4	#2 ULS DIESEL, CLEAR				Total KM	*****	150.90		185.76
#62104	62104	Previous Odom: 160698 KM			As of: 01-Jul-2018				
2	09-Jul-2018	19:17	62104	62104		602262	60.00	123.58	74.15
2	09-Jul-2018	19:23	62104	62104		602262	93.70		115.79
2	10-Jul-2018	16:43	62104	62104		602442	91.50	123.10	112.64
4	#2 ULS DIESEL, CLEAR				Total KM	441744	245.20		302.58
		L / 100 KM	0.056	COST / KM	0.001				
		Miles / GAL	5088.096	COST / MILE	UNKNOWN				
#62105	62105	Previous Odom: 164980 KM			As of: 05-Jul-2018				
2	09-Jul-2018	19:56	62105	62105		495475	312.70	123.58	386.43
4	#2 ULS DIESEL, CLEAR				Total KM	1330495	312.70		386.43
		L / 100 KM	0.095	COST / KM	0.001				
		Miles / GAL	2984.985	COST / MILE	0.002				
#62106	62106	No Prior Odom Reading Available. No Mileage calculations.							
2	11-Jul-2018	15:08	62106	62106		0	347.50	123.95	430.73
4	#2 ULS DIESEL, CLEAR				Total KM		347.50		430.73
#62112	62112	Previous Odom: 163552 KM			As of: 08-Jul-2018				
2	09-Jul-2018	19:51	62112	62112		149950	345.00	123.58	426.35
4	#2 ULS DIESEL, CLEAR				Total KM	*****	345.00		426.35
#62113	62113	Previous Odom: 162114 KM			As of: 28-Jun-2018				
2	11-Jul-2018	17:00	62113	62113		156358	161.20	123.95	199.81
4	#2 ULS DIESEL, CLEAR				Total KM	*****	161.20		199.81
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.							
2	11-Jul-2018	11:57	62114	62114		0	250.70	123.95	310.74
4	#2 ULS DIESEL, CLEAR				Total KM		250.70		310.74

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	GARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.							
2	10-Jul-2018	21:39	62115	62115	0	80.40	123.10	98.97	
4	#2 ULS DIESEL, CLEAR							80.40	98.97
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.							
2	10-Jul-2018	05:26	62117	62117	0	241.40	123.10	297.16	
5	11-Jul-2018	16:27	62117	62117	0	253.14	123.95	313.77	
4	#2 ULS DIESEL, CLEAR							494.54	610.93
#62118	62118	Previous Odom: 617271 KM As of: 04-Jul-2018							
2	10-Jul-2018	06:00	62118	62118	620101	503.50	123.10	619.81	
2	10-Jul-2018	06:06	62118	62118	620101	78.00		96.02	
4	#2 ULS DIESEL, CLEAR								
					Total KM	2830	581.50	715.83	
					L / 100 KM	20.548	COST / KM	0.253	
					Miles / GAL	13.745	COST / MILE	0.407	
#62121	62121	Previous Odom: 161919 KM As of: 04-Jul-2018							
3	09-Jul-2018	16:12	62121	62121	142055	295.00	123.58	364.56	
4	#2 ULS DIESEL, CLEAR								
					Total KM	*****	295.00	364.56	
							Subtotal	22718.82	
ON HST @ 13% Registration #105348619								2953.46	
4	#2 ULS DIESEL, CLEAR								
							Total	18394.74	
							Please pay this amount	25672.28	
TAXES INCLUDED IN ABOVE SUBTOTAL									

FEDERAL EXCISE TAX					18394.74 L	4.00 /L	735.79		
ON PROVINCIAL FUEL TAX					18394.74 L	14.30 /L	2630.45		

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

Customer Information

Printed: 10/1/2018 2:23:07 PM
Page: 1

Customer Code: 96246010 Attention Name : Nathan McDaniel ext 107
 Customer Name: MESSENGER FREIGHT SYSTEMS - CST*
 Attention Phone: (519) 631-9604 ext.
 Street : 1787930 ONTARIO INC 150 DENNIS RD N5P 0B6
 City : ST THOMAS Phone 1 : (
 State : ONTARIO Terms : NET 14 DAYS FROM INVOICE DATE
 Postal Code : N5P 0B6 Credit Limit : \$200,000.00

Balance Information

Balance	0 to 30	31 to 60	61 to 90
\$48,945.26	\$0.00	\$0.00	\$19,055.88
91 to 120	121 to 150	Over 150	
\$29,889.38	\$0.00	\$0.00	

Open Invoices

Doc Num	Doc Date	Due Date	Amt Net	Amt Paid	Balance	Cust PO#
Desc	Doc Num	Doc Date	Amount	On Acct		
FMS1094606	6/10/2018	6/24/2018	\$8,873.06			
CASH RCT	AREFT0000176	7/5/2018	(\$5,070.82)	(\$5,070.82)	\$3,802.24	FMS
FMS1094607	6/10/2018	6/24/2018	\$103.13	\$0.00	\$103.13	FMS
FMS1095842	6/17/2018	7/1/2018	\$10,476.73	\$0.00	\$10,476.73	FMS
FMS1095843	6/17/2018	7/1/2018	\$230.92	\$0.00	\$230.92	FMS
FMS1097064	6/24/2018	7/8/2018	\$8,179.19	\$0.00	\$8,179.19	FMS
FMS1097065	6/24/2018	7/8/2018	\$76.81	\$0.00	\$76.81	FMS
FMS1098271	6/30/2018	7/14/2018	\$6,877.20	\$0.00	\$6,877.20	FMS
FMS1098272	6/30/2018	7/14/2018	\$143.16	\$0.00	\$143.16	FMS
FMS1099442	7/8/2018	7/22/2018	\$11,350.03	\$0.00	\$11,350.03	FMS
FMS1099443	7/8/2018	7/22/2018	\$102.11	\$0.00	\$102.11	FMS
FMS1100647	7/15/2018	7/29/2018	\$7,411.55	\$0.00	\$7,411.55	FMS
FMS1100648	7/15/2018	7/29/2018	\$192.19	\$0.00	\$192.19	FMS

DCSP
Net



Transit Petroleum

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	#0006 UNIT 1001 Previous Odom: 616733 KM As of: 28-Jun-2018							
ON H	01-Jul-2018	20:25	80006	UNIT 1001	617962	496.87	111.80	555.50
ON H	03-Jul-2018	01:37	80006	UNIT 1001	619249	503.03		562.39
ON H	04-Jul-2018	05:17	80006	UNIT 1001	620585	471.08	106.00	499.34
QC H	05-Jul-2018	18:58	80006	UNIT 1001	691945	489.03	109.20	534.02
QC H	06-Jul-2018	19:26	80006	UNIT 1001	623123	479.96	109.40	525.08
ON H	08-Jul-2018	23:20	80006	UNIT 1001	624274	404.77	105.90	428.65
4 #2 ULS DIESEL, CLEAR					Total KM	7541	2844.74	3104.98
L / 100 KM 37.724					COST / KM	0.412		
Miles / GAL 7.487					COST / MILE UNKNOWN			
#0016 DRIVER 9 No Prior Odom Reading Available. No Mileage calculations.								
ON H	04-Jul-2018	06:28	80016	DRIVER 9	747336	727.32	107.75	783.69
ON H	05-Jul-2018	22:13	80016	DRIVER 9	748920	700.73	108.95	763.45
ON H	08-Jul-2018	23:27	80016	DRIVER 9	750466	659.14	115.29	759.92
4 #2 ULS DIESEL, CLEAR						2087.19		2307.06
#0024 DRIVER 17 Previous Odom: 600146 KM As of: 21-Jun-2018								
ON H	03-Jul-2018	23:57	80024	DRIVER 17	601597	550.60	109.25	601.53
ON H	05-Jul-2018	19:26	80024	DRIVER 17	602905	503.52	107.74	542.49
4 #2 ULS DIESEL, CLEAR					Total KM	2759	1054.12	1144.02
L / 100 KM 38.207					COST / KM	0.415		
Miles / GAL 7.392					COST / MILE	0.667		
#0496 DRIVER 15 Previous Odom: 729153 KM As of: 26-Jun-2018								
ON H	02-Jul-2018	16:15	80496	DRIVER 15	731555	388.47	108.00	419.55
ON H	03-Jul-2018	16:38	80496	DRIVER 15	732619	464.88		502.07
ON H	04-Jul-2018	20:36	80496	DRIVER 15	733773	467.96	107.75	504.23
ON H	05-Jul-2018	17:18	80496	DRIVER 15	734705	202.80	110.30	223.69
ON H	05-Jul-2018	17:24	80496	DRIVER 15	734705	171.76		189.45
4 #2 ULS DIESEL, CLEAR					Total KM	5552	1695.87	1838.99
L / 100 KM 30.545					COST / KM	0.331		
Miles / GAL 9.246					COST / MILE	0.533		
#0498 DRIVER 33 No Prior Odom Reading Available. No Mileage calculations.								
ON H	02-Jul-2018	10:18	80498	DRIVER 33	0	530.44	107.50	570.22
ON H	03-Jul-2018	10:39	80498	DRIVER 33	0	478.28	109.25	522.52
ON H	04-Jul-2018	20:27	80498	DRIVER 33	0	499.28	107.75	537.97
4 #2 ULS DIESEL, CLEAR						1508.00		1630.71

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	TIME	CARD No	DRIVER/NAME	ODD METER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
								Subtotal	
								10025.76	
								ON HST @ 13% Registration #105348619 1165.67	
								QC QST @ 9.975% Registration #1223355010 105.65	
								QC GST @ 5% Registration #105348619 52.95	
	4 #2 ULS DIESEL, CLEAR						Total 9189.92	----- 11350.03	
	TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	=====
	FEDERAL EXCISE TAX	9189.92 L	4.00 /L				367.60		
	ON PROVINCIAL FUEL TAX	8220.93 L	14.30 /L				1175.59		
	QC PROVINCIAL FUEL TAX	968.99 L	varies /L				195.74		

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



Transit Petroleum

INVOICE

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1099443

H.S.T. REG. NO. 105348619 PAGE NO: 1

FOR THE PERIOD ENDING: 08-Jul-2018

KOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006	UNIT 1001	Previous Odom: 616733 KM As of: 28-Jun-2018						
ON H	08-Jul-2018	23:14	80006	UNIT 1001	624274	64.95	72.20	46.89
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			7541	64.95		46.89
	L / 100 KM 0.861	COST / KM 0.006						
	Miles / GAL 327.910	COST / MILE 0.010						
#0016	DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.						
ON H	04-Jul-2018	06:30	80016	DRIVER 9	0	22.21	72.19	16.03
	12 DIESEL EXHAUST FLUID (DEF)					22.21		16.03
#0024	DRIVER 17	Previous Odom: 600146 KM As of: 21-Jun-2018						
ON H	04-Jul-2018	00:01	80024	DRIVER 17	601597	38.00	72.21	27.44
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			1451	38.00		27.44
	L / 100 KM 2.619	COST / KM 0.019						
	Miles / GAL 107.842	COST / MILE 0.030						
Subtotal								90.36
ON HST @ 13% Registration #105348619								11.75
	12 DIESEL EXHAUST FLUID (DEF)	Total				125.16		102.11
TAXES INCLUDED IN ABOVE SUBTOTAL								Please pay this amount
FEDERAL EXCISE TAX 125.16 L 0.00 /L								0.00

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100647

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 15-Jul-2018

NO.	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006	UNIT 1001	Previous Odom: 624274 KM As of: 08-Jul-2018						
ON H	10-Jul-2018	15:42	80006	UNIT 1001	625423	438.42	119.60	524.35
ON H	12-Jul-2018	02:26	80006	UNIT 1001	626737	495.05	120.50	596.54
4	#2 ULS DIESEL, CLEAR	Total KM			2463	933.47		1120.89
	L / 100 KM	37.900	COST / KM					0.455
	Miles / GAL	7.452	COST / MILE					0.732
#0016	DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.						
ON H	10-Jul-2018	21:21	80016	DRIVER 9	752390	800.01	120.10	960.81
4	#2 ULS DIESEL, CLEAR					800.01		960.81
#0024	DRIVER 17	Previous Odom: 601597 KM As of: 04-Jul-2018						
ON H	10-Jul-2018	00:14	80024	DRIVER 17	604257	518.63	118.80	616.13
ON H	11-Jul-2018	17:38	80024	DRIVER 17	605180	349.84	122.25	427.68
4	#2 ULS DIESEL, CLEAR	Total KM			3583	868.47		1043.81
	L / 100 KM	24.239	COST / KM					0.291
	Miles / GAL	11.652	COST / MILE					0.469
#0496	DRIVER 15	Previous Odom: 734705 KM As of: 05-Jul-2018						
ON H	09-Jul-2018	19:30	80496	DRIVER 15	735932	545.13	118.80	647.61
ON H	10-Jul-2018	21:25	80496	DRIVER 15	736777	373.16	121.36	452.87
ON H	11-Jul-2018	21:23	80496	DRIVER 15	737865	338.74	123.45	418.17
ON H	11-Jul-2018	21:27	80496	DRIVER 15	0	100.73		124.35
4	#2 ULS DIESEL, CLEAR	Total KM			*****	1357.76		1643.00
#0498	DRIVER 33	No Prior Odom Reading Available. No Mileage calculations.						
ON H	09-Jul-2018	08:48	80498	DRIVER 33	0	529.77	120.55	638.64
ON H	10-Jul-2018	17:14	80498	DRIVER 33	0	497.85	123.90	616.84
ON H	11-Jul-2018	19:15	80498	DRIVER 33	0	443.89	120.50	534.89
4	#2 ULS DIESEL, CLEAR					1471.51		1790.37
							Subtotal	6558.88
ON HST @ 13% Registration #105348619								852.67
4 #2 ULS DIESEL, CLEAR							Total	5431.22.
							Please pay this amount	7411.55

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1100648

H.S.T. REG. NO. 105348619 PAGE NO: 1

FOR THE PERIOD ENDING: 15-Jul-2018

TRC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	#0016 DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.						
	ON H 10-Jul-2018	21:27	80016	DRIVER 9	0	70.00	78.70	55.09
	12 DIESEL EXHAUST FLUID (DEF)					70.00		55.09
	#0024 DRIVER 17	Previous Odom: 601597 KM As of: 04-Jul-2018						
	ON H 10-Jul-2018	00:17	80024	DRIVER 17	604257	38.01	78.69	29.91
	12 DIESEL EXHAUST FLUID (DEF)				2660	38.01		29.91
		L / 100 KM	1.429	COST / KM	0.011			
		Miles / GAL	197.646	COST / MILE	0.018			
	#0496 DRIVER 15	Previous Odom: 734705 KM As of: 05-Jul-2018						
	ON H 09-Jul-2018	19:35	80496	DRIVER 15	735932	62.76	78.70	49.39
	12 DIESEL EXHAUST FLUID (DEF)				1227	62.76		49.39
		L / 100 KM	5.115	COST / KM	0.040			
		Miles / GAL	55.216	COST / MILE	0.065			
	#0498 DRIVER 33	No Prior Odom Reading Available. No Mileage calculations.						
	ON H 09-Jul-2018	08:50	80498	DRIVER 33	0	45.35	78.69	35.69
	12 DIESEL EXHAUST FLUID (DEF)					45.35		35.69
	Subtotal							170.08
	ON HST @ 13% Registration #105348619							22.11
	12 DIESEL EXHAUST FLUID (DEF)							
	Total							216.12
	TAXES INCLUDED IN ABOVE SUBTOTAL							192.19
	Please pay this amount							=====
	FEDERAL EXCISE TAX	216.12 L	0.00 /L		0.00			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC

TAB

“F”

Customer Information

Printed: 10/1/2018 2:20:44 PM
Page: 1

Customer Code: 96242510
 Customer Name: MESSENGER FREIGHT SYSTEMS+ Attention Name : Nathan- nathan@messengerfreight.ca
 Street : 1787930 ONTARIO INC 150 DENNIS RD N5P 4B1 Attention Phone: (519) 631-9604 ext.
 City : ST THOMAS Phone 1 : (
 State : ONTARIO Terms : NET 14 DAYS FROM INVOICE DATE
 Postal Code : N5P 4B1 Credit Limit : \$250,000.00

Balance Information

Balance	0 to 30	31 to 60	61 to 90
\$202,280.61	\$0.00	\$0.00	\$76,225.79
91 to 120	121 to 150	Over 150	
\$162,054.82	\$0.00	\$0.00	

On Account

Desc	Doc Num	Doc Date	Amount	On Acct Amount
CASH RCT	AREFT0000180	7/11/2018	(\$36,000.00)	(\$36,000.00)

Payment not applied against invoices

Open Invoices

Doc Num	Doc Date	Due Date	Amt Net	Amt Paid	Balance	Cust PO#
Desc	Doc Num	Doc Date	Amount	On Acct		
FMS1094583	6/10/2018	6/24/2018	\$46,866.23	(\$19,530.78)	\$27,335.45	FMS
CASH RCT	AREFT0000176	7/5/2018	(\$19,530.78)			
FMS1094584	6/10/2018	6/24/2018	\$713.20	\$0.00	\$713.20	FMS
FMS1095819	6/17/2018	7/1/2018	\$40,372.51	\$0.00	\$40,372.51	FMS
FMS1095820	6/17/2018	7/1/2018	\$699.86	\$0.00	\$699.86	FMS
FMS1097047	6/24/2018	7/8/2018	\$46,117.37	\$0.00	\$46,117.37	FMS
FMS1097048	6/24/2018	7/8/2018	\$720.14	\$0.00	\$720.14	FMS
FMS1098253	6/30/2018	7/14/2018	\$45,312.48	\$0.00	\$45,312.48	FMS
FMS1098254	6/30/2018	7/14/2018	\$783.81	\$0.00	\$783.81	FMS
FMS1099424	7/8/2018	7/22/2018	\$49,239.64	\$0.00	\$49,239.64	FMS
FMS1099425	7/8/2018	7/22/2018	\$794.64	\$0.00	\$794.64	FMS
FMS1100631	7/15/2018	7/29/2018	\$25,672.28	\$0.00	\$25,672.28	FMS
FMS1100632	7/15/2018	7/29/2018	\$519.23	\$0.00	\$519.23	FMS

Post
Rec'd

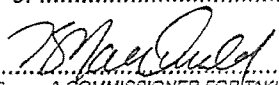
This is Exhibit F referred to in the affidavit of Don Post sworn before me, this 4 day of October 2018
Erin MacDonald
 A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
 Province of Ontario, while a Student-at-Law.
 Expires June 12, 2020.

TAB

“G”

ONTARIO
 SUPERIOR COURT OF JUSTICE
 (IN BANKRUPTCY AND INSOLVENCY)

This is Exhibit <u>G</u> referred to in the affidavit of <u>Dan Poort</u> sworn before me, this <u>4</u> day of <u>October</u> 20 <u>18</u>  A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
 Province of Ontario, while a Student-at-Law.
 Expires June 12, 2020.
 Court No. 35-2395481

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
 1787930 ONTARIO INC.
 COB AS MESSENGER FREIGHT
 OF THE CITY OF ST. THOMAS,
 IN THE PROVINCE OF ONTARIO

-AND-

Court No.: 35- 2395487

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC.
 OF THE CITY OF ST. THOMAS,
 IN THE PROVINCE OF ONTARIO

FIRST REPORT TO THE COURT
 SUBMITTED BY MNP LTD.

JULY 26, 2018

I. INTRODUCTION

1. On July 2, 2018, 1787930 Ontario Inc. cob as Messenger Freight ("Messenger") and 1732427 Ontario Inc. ("173 ONT", and collectively with Messenger, the "Companies")

each filed a Notice of Intention to Make a Proposal (“NOI”) pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “BIA”), wherein MNP Ltd. (“MNP”) was named as proposal trustee (the “Proposal Trustee”) of the Companies. Copies of the NOIs are attached hereto and marked as Exhibit “A”.

2. Notice of the NOIs as prescribed by the BIA was sent on July 9, 2018 to all of Messenger’s and 173 ONT’s known creditors with claims greater than \$250.
3. Information regarding the proceedings has been posted to the Proposal Trustee’s website at <https://mnpdebt.ca/en/corporate/engagements/1787930-ontario-inc>.
4. The primary purposes of these proceedings are to provide stability to the Companies while the Companies, with the assistance and under the supervision of the Proposal Trustee, engage in a process of soliciting refinancing of the Companies’ current debt facilities, with the view of formulating and presenting a viable proposal to its creditors.

II. RESTRICTIONS

5. In preparing this Report and making the comments herein, the Proposal Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, the Affidavit of Louise Vonk, dated July 12, 2018, the Companies’ books and records, discussions with employees and management of the Companies and information from other third-party sources (collectively, the “Information”). Except as described in this Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada.
6. The Proposal Trustee also bases its report on the Companies’ cash flow projections and underlying assumptions and notes that its review and commentary thereon were performed in accordance with the requirements set out in the Canadian Association of Insolvency and Restructuring Professionals’ Standards of professional Practice No. 99-5 (Trustee’s Report on Cash Flow Statement). Certain of the information referred to in this report consists of financial forecasts and/or projections. An examination or review of financial forecasts and

projections and procedures, in accordance with standards set by Chartered Professional Accountants Canada, has not been performed. Future oriented financial information referred to in this report was prepared based on estimates and assumptions provided by the Companies' management. Readers are cautioned that, since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

III. PURPOSE OF THIS REPORT

7. The purpose of this Report is to:
 - a. Provide information to the Court with respect to the administration of the Companies' proposal proceedings, including
 - i. background information regarding the Companies' operations, management structure, historical financial results and the circumstances leading to the filing of the NOIs;
 - ii. the Companies' efforts to financially restructure the business; and
 - iii. provide information in respect of the Companies' request for an extension of time to file a Proposal; and
 - b. Provide the Court with the Proposal Trustee's recommendation for an Order(s), *inter alia*:
 - i. approving a charge in favour of the legal advisors retained by the Companies, and MNP in its capacity as the Proposal Trustee and its legal counsel (collectively, the "Administrative Professionals") to secure payment of their respective reasonable fees and disbursements;
 - ii. approving the administrative consolidation of the Companies' NOI proceedings;
 - iii. extending the time for filing a proposal to September 14, 2018; and

iv. approving the activities of the Proposal Trustee as set out in this Report.

IV. BACKGROUND INFORMATION

8. Messenger is an Ontario corporation carrying on business out of the Property (as defined below) located in St. Thomas, Ontario and from rented premises in Cambridge, Ontario. Messenger is a transportation and logistics company. Messenger provides warehousing and storage services to its customers, as well as providing repacking and sorting.
9. 173 ONT owns an approximately 130,000 square foot industrial property, situated on approximately 14 acres of land, located at 150 Dennis Road, St. Thomas, Ontario (the "Property") from which Messenger carries on its warehousing and logistics business.
10. Messenger advises that the causes of its financial difficulties are attributable to the following:
 - a. In the summer of 2017, Messenger was negatively impacted by a six-week strike by the unionized staff at General Motors' CAMI plant ("CAMI"). Messenger had several trucks that ran 24/6 dedicated to CAMI and had trucks dedicated to the feeder plant that supplied CAMI with seats via dedicated runs and shunter service around the plant;
 - b. One of Messenger's larger customers also experienced a slowdown in service, which resulted in them cancelling runs on a day's notice; an impact of approximately 20 runs a day, twice a week in the months of October and November. This reduced activity resulted in drivers leaving Messenger; and
 - c. Messenger's cost structure has increased and is too high given the size of Messenger's business. While it would have been beneficial for Messenger to pass recent cost increases onto its customers, sometimes it is has been locked into fixed pricing under contract and forced to absorb those costs.

11. A summary of the Companies' combined historical financial results is set out below¹:

Year Ended July 31 (CAD \$)	F2016 Unaudited	F2017
Revenue	\$20,440,844	\$20,665,200
<i>% Growth</i>	<i>N/A</i>	<i>1%</i>
Cost of Goods Sold	15,774,476	15,937,798
Gross Margin	4,666,368	4,727,402
<i>Gross Margin (%)</i>	<i>23%</i>	<i>23%</i>
Operating Expenses	3,592,438	3,674,208
Operating Expenses (%)	18%	18%
EBITDA	1,599,544	1,586,802

V. ASSETS

Messenger

12. Messenger's assets consist primarily of its fleet of trucks and trailers, most of which are subject to capital leases.
13. On January 26, 2018, Messenger entered into a Full Factoring Agreement ("Factoring Agreement") with Baron Finance Incorporated ("Baron"). Messenger also has limited accounts receivable consisting of invoices not subject to the Factoring Agreement.

173 ONT

14. 173 ONT owns the Property.

VI. CREDITORS

Messenger

15. Messenger's NOI lists creditors with claims of approximately \$4.59 million.

¹ The Companies' 2018 combined results for the 11 months ending June 30, 2018 are not available for inclusion in this report, but reflect significant decreases in revenues, at a reduced gross margin.

16. A search of the Ontario *Personal Property Security Act* registry (the “Registry”), as of July 2, 2018, and the Messenger’s records, includes the following parties² as secured creditors of the Messenger:

Creditor	Estimated Amount Owed at the Filing Date
Bank of Nova Scotia (“BNS”)	\$2,019,960.00
Baron Finance Incorporated	1.00
BNS (capital leases)	1,057,572.00
Altruck International Truck Centres	1.00

17. BNS’s claim of approximately \$2.02 million reflected above, represents the refinancing of the residual operating loan following the closing of the Factoring Arrangement in March 2018. This loan is further secured by a General Security Agreement granted by Messenger in favour of BNS. The BNS is also owed approximately \$1,057,572 pursuant to equipment financing loans, which amount is not included in the claims in paragraph 15.

18. On June 11, 2018, Canada Revenue Agency (“CRA”) issued Requirements to Pay to BNS in respect of Messenger’s indebtedness for unpaid source deductions and corporate taxes. Based on CRA’s proof of claim, dated July 9, 2018, Messenger’s indebtedness for source deductions, Harmonized Sales Tax and corporate taxes is approximately \$239,200, \$5,800 and \$54,400, respectively³.

19. The Proposal Trustee has not yet sought an independent legal opinion on the validity and enforceability BNS’s security or the validity and enforceability of the Factoring Agreement.

² Additionally, Messenger has entered into several equipment leases and the various lessors have registered a security interest on the Registry.

³ The Proposal Trustee has not reviewed whether CRA’s proof of claim accounts fully for the funds CRA received from the Requirements to Pay.

Lien Registrations

20. Prior to the NOI, Messenger had part of its fleet of trucks and trailers serviced by Viking Truck Sales Inc. (“Viking”) and/or Altruck International Truck Centres (“Altruck”). On the date of filing the NOI, each of Viking and Altruck were reflected as being owed money by Messenger for repairs to Messenger’s fleet.
21. On July 11, 2018, notwithstanding the filing of the NOI, Viking and Altruck each filed registrations with the Registry in respect of these unpaid repair services. Viking’s five lien registrations are intended to secure payment of \$6,675 and Altruck’s 10 registrations are intended to secure payment of \$11,679.
22. Messenger advised the Proposal Trustee of these registrations on July 24, 2018. The Proposal Trustee is carrying out further review and investigation into this matter.

173 ONT

23. 173 ONT’s NOI lists creditors of approximately \$9.140 million, including a mortgage registered in favour of BNS of approximately \$6.07 million and arrears of property taxes owing to City of St. Thomas of approximately \$725,000. The other obligations are due to related parties. Messenger’s indebtedness to BNS in the amount of \$1,945,000 (included in the total in paragraph 16 above), which currently bears interest of approximately 20.7%, (including a PIK rate of 15%) is also secured by a mortgage registered against the Property.
24. Prior to the filing of the NOIs, on June 22, 2018, BNS served the Companies’ with demands and Notice of Intention to Enforce Security under section 244 of the BIA.
25. The Proposal Trustee has not yet sought an independent legal opinion on the validity and enforceability BNS’ security.

VII. CASH FLOW PROJECTIONS

26. To date, the Companies have provided the Proposal Trustee with its full co-operation and unrestricted access to its premises, books and records.

31. Based on the Proposal Trustee's review of the Cash Flow Projections, there are no material assumptions which seem unreasonable in the Companies' circumstances. The Proposal Trustee's report on the Cash Flow Projections, as required by Section 50.4(2)(b) of the BIA is attached hereto and marked as **Exhibit "C"**.
32. Based on the Cash Flow Projections and the accommodations provided by BNS and City of St. Thomas, the Companies appear to have sufficient funding through to the end of the requested extension of the NOI.

Fuel Suppliers

Transit Petroleum Inc.

33. Transit Petroleum Inc., a division of Hogg Petroleum ("Transit Petroleum"), previously supplied Messenger with a portion of the fuel it required to operate its fleet. Upon the filing of the NOI, Messenger met with representatives of Transit Petroleum to secure the supply of post-NOI fuel.
34. Soon after this preliminary meeting, on July 9, 2018, Transit Petroleum's legal counsel reached out to the Proposal Trustee to request a copy of Messenger's NOI and requested the Cash Flow Projections on behalf of its client. Transit Petroleum's legal counsel had raised with the Proposal Trustee the possibility of Messenger posting a security deposit to secure payment of post-NOI obligations.
35. On July 5, 2018, Transit Petroleum received payment via a pre-authorized payment in the amount of \$83,734.05 (the "**Retained Funds**"). On July 4, 2018 and July 5, 2018, Messenger attempted to stop this payment, which was in respect of the supply of pre-NOI fuel, first by approaching Transit Petroleum and then by contacting its credit union. Neither Transit Petroleum or the credit union were able to stop payment. Messenger had asked Transit Petroleum to apply the Retained Funds against the supply of post-NOI fuel, which request was refused. On July 19, 2018, Messenger's legal counsel directed an email message (the "**July 19th Email**") to Transit Petroleum's legal counsel demanding the return

of the Retained Funds to Messenger.⁴ Messenger's counsel sent a follow up email on July 25, 2018. On July 26, 2018, Transit Petroleum's counsel advised that she would need to discuss Messenger's demand with her client and obtain instructions. However, she noted that she will not be able to do so until the week of July 30th when Transit Petroleum's owner returns to the office.

Petro Canada/Suncor

36. Once it became apparent to Messenger that Transit Petroleum was not prepared to continue providing fuel to Messenger, Messenger approached Petro Canada. Petro Canada also sought protection for payment and sought a security payment be paid to secure post-NOI supplies.
37. On July 23, 2018, Messenger and Petro Canada discussed an arrangement whereby Petro Canada bills weekly for fuel used in the preceding week. Messenger proposed providing a \$70,000 security deposit to Petro Canada. Messenger also proposed making weekly payments to Petro Canada to pay for the fuel it purchases in the preceding week. At the time of writing this Report, the parties were still negotiating the terms of an arrangement.

VIII. ADMINISTRATIVE PROFESSIONALS CHARGE

38. In order to protect the fees and expenses of the Administrative Professionals, the Companies' are seeking a charge (the "**Administrative Professionals Charge**") on the property and assets of the Companies to secure payment of the reasonable fees and expenses of the Administrative Professionals in an amount of \$75,000.
39. The Companies' are requesting that the Administrative Professionals Charge rank in priority to the claims of all secured and unsecured creditors over the property and assets of the Companies', and the rights of parties with properly perfected purchase-money-security-interests.

⁴ The Proposal Trustee, copied on the July 19th Email, forwarded the July 19th Email to Transit Petroleum's legal counsel after being

40. The Proposal Trustee recommends the Administrative Professional Charge be approved for the following reasons:
- a. each of the professionals whose fees are to be secured by the Administrative Professionals Charge has played and will continue to play a critical role in the Companies' restructuring or refinancing;
 - b. The Companies' intend to satisfy the fees and disbursements of the Administrative Professionals from cash flow during the NOI proceedings. The Administrative Professionals Charge is sought to protect the Administrative Professionals in the event that the restructuring is not successful; and
 - c. BNS has been notified of the Companies' request for the Administrative Professionals Charge, and the Proposal Trustee is advised that BNS does not oppose the Administrative Professionals Charge.

IX. PROPOSED ADMINISTRATIVE CONSOLIDATION

41. The Companies' are seeking a Procedural Order administratively consolidating Messenger's and 173 ONT's NOI proceedings to avoid a multiplicity of proceedings. The Companies' operations are fully integrated with substantially all of the Companies' management, accounting, banking, and administrative functions performed at Messenger's head office in St. Thomas, Ontario. The Companies also have common officers, directors and management.
42. The Proposal Trustee recommends the administrative consolidation of the Companies' NOI proceedings.

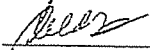
X. EFFORTS TO RESTRUCTURE

43. Since filing the NOI, the Companies have requested the Proposal Trustee's assistance in sourcing and negotiating satisfactory refinancing of the Companies' current mortgage and/or loan financing. The Companies' are currently engaged in discussions with seven (7) potential lenders.

All of which is respectfully submitted on this 26th day of July, 2018.

MNP Ltd.

In its capacity as Trustee under
The Notice of Intention to Make a Proposal of
1787930 Ontario Inc. and 1732427 Ontario Inc.
Per:



Sheldon Title

TAB

“H”



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON N6A 5R8
CANADA

T 519.931.3500
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MILLERTHOMSON.COM

August 8, 2018

Delivered Via Fax (416.510.1945) and
Email (bruce@bruceasimpson.com)

Swanick and Associates
101-225 Duncan Mill Road
North York, ON M3B 3K9

Attention: Bruce A. Simpson

Dear Sir:

Re: In the matter of the Notice of Intention to Make a Proposal ("NOI") of 1787930
Ontario cob as Messenger Freight ("Messenger")
Court File No. 35-2395481

Sherry A. Kettle
Direct Line: 519.931.3534
skettle@millerthomson.com
File: 0217040.0069

This is Exhibit ... A ... referred to in the
affidavit of ... Don Root
sworn before me, this 4
day of October 2018.

Erin MacDonald
A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

I acknowledge receipt of your e-mail dated August 3, 2018.

The First Report of the Proposal Trustee dated July 26, 2018 (the "First Report") provides the following statement:

33. Transit Petroleum Inc., a division of Hogg Petroleum ("Transit Petroleum"), previously supplied Messenger with a portion of the fuel it required to operate its fleet. Upon the filing of the NOI Messenger met with representatives of Transit Petroleum to secure the supply of post-NOI fuel.

I am advised that representatives of Transit Petroleum met with representatives of Messenger, Louise Vonk and Blaine Skirtschak, at the Transit Petroleum office on July 5, 2018. It was at this time that Transit Petroleum was first advised that Messenger had filed a NOI on July 2, 2018.

Further, the First Report states:

34. Soon after this preliminary meeting, on July 9, 2018, Transit Petroleum's legal counsel reached out to the Proposal Trustee to request a copy of Messenger's NOI and requested the Cash Flow Projections on behalf of its client. Transit Petroleum's legal counsel had raised with the Proposal Trustee the possibility of Messenger posting a security deposit to secure payment of post-NOI obligations.

During a telephone conversation with Messenger's Financial Controller, Nathan McDaniel, on July 9, 2018, it was representatives of Transit Petroleum, not Transit Petroleum's legal counsel, who raised the possibility of a security deposit. Mr. McDaniel advised Transit Petroleum that Messenger was not able to provide a security deposit under the NOI.

The First Report also states:

35. On July 5, 2018, Transit Petroleum received payment via a pre-authorized payment in the amount of \$83,734.05 (the "Retained Funds"). On July 4, 2018 and July 5, 2018, Messenger attempted to stop this payment, which was in respect of the supply of pre-NOI fuel, first by approaching Transit Petroleum and then by contacting its credit union. Neither Transit Petroleum or the credit union were able to stop payment. Messenger had asked Transit Petroleum to apply the Retained Funds against the supply of post-NOI fuel, which request was refused. On July 19, 2018, Messenger's legal counsel directed an email message (the "July 19th Email") to Transit Petroleum's legal counsel demanding the return of the Retained Funds to Messenger.⁴ Messenger's counsel sent a follow up email on July 25, 2018. On July 26, 2018, Transit Petroleum's counsel advised that she would need to discuss Messenger's demand with her client and obtain instructions. However, she noted that she will not be able to do so until the week of July 30th when Transit Petroleum's owner returns to the office.

I understand that Transit Petroleum submitted a pre-authorized debit to the Credit Union in respect to the Retained Funds on July 3, 2018. My client is unaware of any attempt by Messenger to stop the payment of the Retained Funds. To the contrary, I am advised that during the meeting on July 5, 2018 with Messenger when Transit Petroleum was first advised of the NOI, Louise Vonk and Blaine Skirtschak made it very clear that they had insisted that the Proposal Trustee allow the pre-authorized payment to Transit Petroleum to go through because Messenger needed Transit Petroleum as a supplier in order for Messenger to remain in business. During a call on Monday, July 9, Mr. McDaniel, Messenger's Financial Controller, advised Transit Petroleum that he had allowed the pre-authorized debit to be processed because (i) Messenger and Transit Petroleum had agreed to the payment on June 28, 2018, two business days prior to the NOI; (ii) the payment had been processed by the Credit Union and received by Transit Petroleum before Transit Petroleum knew about the NOI; and (iii) Messenger valued working with Transit Petroleum as Messenger tried to keep afloat. In other words, Messenger consented to the payment of the Retained Funds to Transit Petroleum.

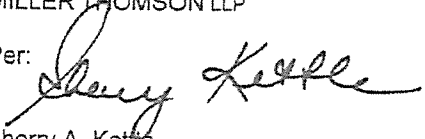
Kindly provide details of Messenger's attempt(s) to stop the payment "by approaching Transit Petroleum and then by contacting its credit union" on July 4 and July 5, 2018. In addition, kindly provide details of the attempts by Transit Petroleum to stop the payment as suggested by the statement that "[n]either Transit Petroleum or the credit union were able to stop the payment".



Yours truly,

MILLER THOMSON LLP

Per:



Sherry A. Kettle

SAK/sj

c: client

c: Sheldon Title (sheldon.title@mnp.ca)

33187350.1



TAB

“|”

This is Exhibit I referred to in the
affidavit of Don Poort
sworn before me, this 4
day of October 2018.

Kennedy Erin MacDonaid
A COMMISSIONER FOR TAKING AFFIDAVITS
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

Court No.: 35- 2395487 and 35-2395481

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
BOTH OF THE CITY OF ST. THOMAS,
IN THE PROVINCE OF ONTARIO

SECOND REPORT TO THE COURT
SUBMITTED BY MNP LTD.

SEPTEMBER 10, 2018

I. INTRODUCTION

1. On July 2, 2018, 1787930 Ontario Inc. cob as Messenger Freight ("Messenger") and 1732427 Ontario Inc. ("173 ONT", and collectively with Messenger, the "Companies") each filed a Notice of Intention to Make a Proposal ("NOI") pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA"), wherein MNP Ltd. ("MNP") was named as proposal trustee (the "Proposal Trustee") of the Companies. Copies of the NOIs are attached hereto and marked as Exhibit "A".
2. On July 23, 2018, the Companies' filed Notice of Motion and a Motion Record returnable July 31, 2018, seeking, among other things, a Court Order extending the time within which the Companies had to file a proposal. The Proposal Trustee served its first report, dated July 27, 2018 (the "First Report"). A copy of the First Report, without exhibits, is attached hereto and marked as Exhibit "B".

3. On July 31, 2018, the Court ordered the following:
 - a. The date for the filing of the Companies' proposal be extended to September 14, 2018 (the "First Extension Deadline");
 - b. That the proposal proceedings for Messenger and 178 ONT be administratively consolidated; and
 - c. The granting of Administration Charge of \$75,000 in favour of the Proposal Trustee, counsel to the Proposal Trustee and counsel to the Companies.
4. Information regarding the proceedings has been posted to the Proposal Trustee's website at <https://mnpdebt.ca/en/corporate/engagements/1787930-ontario-inc>.
5. The primary purposes of these proceedings are to provide stability to the Companies while the Companies, with the assistance and under the supervision of the Proposal Trustee, engage in a process of soliciting refinancing of the Companies' current debt facilities, with the view of formulating and presenting a viable proposal to its creditors.

II. RESTRICTIONS

6. In preparing this Report and making the comments herein, the Proposal Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, the Affidavits of Louise Vonk, dated July 12, 2018 and August 23, 2018, the Companies' books and records, discussions with employees and management of the Companies and information from other third-party sources (collectively, the "Information"). Except as described in this Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada.
7. The Proposal Trustee also bases its report on the Companies' cash flow projections and underlying assumptions and notes that its review and commentary thereon were performed in accordance with the requirements set out in the Canadian Association of Insolvency and Restructuring Professionals' Standards of professional Practice No. 99-5 (Trustee's Report

on Cash Flow Statement). Certain of the information referred to in this report consists of financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with standards set by Chartered Professional Accountants Canada, has not been performed. Future oriented financial information referred to in this Report was prepared based on estimates and assumptions provided by the Companies' management. Readers are cautioned that, since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

III. PURPOSE OF THIS REPORT

8. The purpose of this Report is to:
 - a. Provide information to the Court with respect to the administration of the Companies' proposal proceedings, including:
 - i. report on the Companies' cash flows for the period July 2, 2018 to August 31, 2018 and to compare such actual results to the Companies' forecast for the same time frame;
 - ii. the Proposal Trustee's observations in respect of the Companies' Updated Cash Flow Projections (as such term is later defined below);
 - iii. provide an update on the status of the Companies' restructuring and refinancing efforts; and
 - iv. provide information in respect of the Companies' request for an extension of time to file a Proposal.
 - b) Provide the Court with the Proposal Trustee's recommendation for an Order, *inter alia*:
 - i. extending the time for filing a proposal to October 12, 2018 (the "Second Extension Deadline"); and
 - ii. approving the activities of the Proposal Trustee as set out in this Report.

IV. BACKGROUND INFORMATION¹

9. Messenger is an Ontario corporation carrying on business out of the Property (as defined below) located in St. Thomas, Ontario and from rented premises in Cambridge, Ontario. Messenger is a transportation and logistics company. Messenger provides warehousing and storage services to its customers, as well as providing repacking and sorting.
10. 173 ONT owns an approximately 130,000 square foot industrial property, situated on approximately 14 acres of land, located at 150 Dennis Road, St. Thomas, Ontario (the "Property") from which Messenger carries on its warehousing and logistics business.

V. CASH FLOW PROJECTIONS

11. To date, the Companies have provided the Proposal Trustee with its full co-operation and unrestricted access to its premises, books and records.
12. In accordance with the provisions of the BIA, the Companies filed with the Official Receiver a projected cash flow statement dated July 12, 2018, covering the 13-week period up to September 28, 2018 (the "Cash Flow Projections"). As commented upon in the prescribed BIA reports, the Cash Flow Projections has been reviewed by the Proposal Trustee for reasonableness and signed by the Proposal Trustee and the Companies. A copy of the Cash Flow Projections and related reports are attached hereto as **Exhibit "C"**.
13. The Proposal Trustee has implemented procedures for monitoring the Companies' receipts and disbursements and monitoring the business in order to ensure that operations are continuing in the normal course of business and in accordance with the Cash Flow Projections.
14. The principal assumptions of the Cash Flow Projections are that:

¹ Information relating to the Companies' assets and liabilities was included as part of the First Report and not duplicated herein. On July 6, 2018, Canada Revenue Agency issued a letter to Bank of Nova Scotia wherein it cancelled the Requirement to Pay issued on June 11, 2018 in respect of Messenger's corporate tax and source deduction accounts.

- a. The projections are prepared on a consolidated basis as the operations of Messenger and 173 ONT are inter-dependent.
 - b. Revenues are based on historical results reflecting increases in transportation rates recently negotiated by the Companies with certain of its customers.
 - c. Messenger will continue to obtain financing from Baron Finance Incorporated ("Baron") pursuant to the Full Factoring Agreement, dated January 26, 2018.
 - d. The payment of goods and services supplied to the Companies are assumed to be on a cash on delivery basis.
 - e. Wages, salaries and benefits are based on current payroll and contract requirements.
15. The Companies provided the Proposal Trustee with information related to its actual cash flows up to the week ending August 31, 2018. Based on this information, the Companies have had a favourable variance of \$89,545, summarized as follows:

1787930 Ontario Inc. and 1732427 Ontario Inc.
Statement of Cash Flow - Comparison of Actual to Forecast
For the period from July 2, 2018 to August 31, 2018

	Forecast \$	Actual \$	Variance \$
<i>Revenues</i>	\$3,669,231	\$3,370,176	(\$299,055)
<i>Cost of Trucking/Warehousing</i>	\$3,191,602	\$3,100,936	(\$90,666)
<i>Gross Profit</i>	<u>\$477,629</u>	<u>\$269,240</u>	<u>(\$208,389)</u>
%	13%	8%	
<i>Operating Expenses</i>	\$518,423	\$251,228	(\$267,194)
<i>Earnings from Operations</i>	<u>(\$40,794)</u>	<u>\$18,012</u>	<u>\$58,806</u>
<i>Provision for Taxes</i>	(\$6,119)	\$0	\$6,119
<i>Net Earnings for the Period</i>	<u>(\$34,675)</u>	<u>\$18,012</u>	<u>\$52,687</u>
Total Other Cash Outflows	\$110,413	\$216,605	\$106,191
NET CASH FLOW	<u>(\$145,088)</u>	<u>(\$198,593)</u>	<u>(\$53,505)</u>
OPENING CASH BALANCE	<u>\$89,816</u>	<u>\$232,866</u>	<u>\$143,050</u>
CLOSING CASH BALANCE	<u>(\$55,271)</u>	<u>\$34,273</u>	<u>\$89,545</u>

- a. Messenger's gross profit was significantly lower than projected, which is attributable to the following:
- i. Significantly lower than anticipated receipts. Messenger advises that it has not lost any customers. Part of the negative variance relates to the way Messenger has reported its factoring costs and interest. The actual receipts reported are net of factoring costs and interest. The factoring costs and interest were originally projected as operating expenses and not applied against revenues. Moreover, Messenger advises the Proposal Trustee that Baron has charged back from its post-NOI funding to Messenger an amount of approximately \$131,000 to repay Baron for amounts that it over remitted to Messenger in March, 2018. These chargebacks were not reflected in the Cash Flow Projections.
 - ii. The impact of the negative variance in receipts was offset, in part, by lower than anticipated wages, fuel charges and subcontracting expenses.
 - iii. **Fuel Expenses-** Messenger had a \$78,225 positive variance in fuel expenses, which may be partially attributable to the lower than anticipated receipts. The fuel expense was lower than expected even though during the period of the Cash Flow Projections, Messenger advanced \$80,000 to Petro Canada as a security deposit to secure the supply of fuel. This positive variance is also related to a \$25,000 timing difference, as Messenger was recently delayed in making this payment to one of its fuel suppliers.
 - iv. **Wages and Subcontracting expenses –** Messenger advises that the projected wages and subcontracting expenses per the Cash Flow Projections are too high resulting in a \$111,176 positive variance. The Cash Flow Projections were built on the assumption that Messenger would be remitting the employee source deductions to Canada Revenue Agency ("CRA") in the same week as the payroll. Messenger is currently two weeks in arrears on its remittances of source deductions.

- v. **Vehicle Insurance** – Messenger’s vehicle insurance came up for renewal on August 31, 2018. The Cash Flow Projections contemplated the disbursement for the renewal would commence in September 2018. Messenger paid \$44,132 towards the renewal during the week ending August 31, 2018. Messenger also made a post-NOI payment to its insurer of \$55,486, which may have constituted a pre-NOI obligation. This payment was not originally included in the Cash Flow Projections.
- b. **Operating Expenses** – The Companies’ favourable variance in operating expenses is attributable to:
- i. the Companies, with the assistance of the Proposal Trustee, negotiated arrangements with Bank of Nova Scotia (“BNS”) whereby BNS agreed to receive payments on account of interest only during the proposal proceedings;
 - ii. 173 ONT advises the Proposal Trustee that it obtained an accommodation arrangement from the City of St. Thomas, whereby the payment of post-NOI property taxes, estimated at \$58,346 (i.e., during the period of the Cash Flow Projections), can be deferred;
 - iii. The administrative and indirect labour expenses were lower than projected.
16. The Companies have an amended cash flow statement dated September 9, 2018 to extend the Cash Flow Projections through November 23, 2018 (the “**Updated Cash Flow Projections**”), a copy of which is attached as **Exhibit “D”** to this Report. The purpose of this amendment is to extend the projections beyond the Second Extension Deadline. Based on the Updated Cash Flow Projections, the Companies appear to have sufficient resources to continue operations through the Second Extension Deadline.
17. Effective July 2, 2018, CRA cancelled its Requirement to Pay. The Cash Flow Projections and Updated Cash Flow Projections do not account for the activity flowing through Messenger’s BNS account, which as at August 30, 2018, had a balance of \$13,413.

18. Based on the Proposal Trustee's review of the Updated Cash Flow Projections, there are no material assumptions which seem unreasonable in the Companies' circumstances. The Updated Cash Flow Projections are based on assumptions that are consistent with the assumptions used in the Cash Flow Projections. The Proposal Trustee's report on the Updated Cash Flow Projections, as required by Section 50.4(2)(b) of the BIA is attached hereto and marked as **Exhibit "E"**.

VI. EFFORTS TO RESTRUCTURE/REFINANCE

19. Since filing the NOI, the Companies have requested the Proposal Trustee's assistance in sourcing and negotiating satisfactory refinancing of the Companies' current mortgage and/or loan financing. At the date of the First Report, the Companies' were engaged in discussions with seven (7) potential lenders. The Companies, with the assistance of the Proposal Trustee, have been engaged in continued dialogue with, and satisfied due diligence requests made by these prospective lenders, several whom have indicated that they are not interested in pursuing the opportunity. The Companies have chosen a lender to refinance its business.

20. The Companies entered into an NDA and confidentiality agreement with a private lender with whom it has held several meetings. The private lender is a subsidiary of a leading Canadian asset management firm. The lender's platform offers short-term financing solutions to businesses.

21. Messenger has provided financial information to this private lender, which allowed the lender to carry out a preliminary internal review of the financing opportunity with favourable results. At this time the lender has not formally approved the refinancing but has committed to the Companies that it will be in a position to present a letter of intention by September 21, 2018 should the financing be approved. If approved, part of this refinancing will be used by Messenger to fund a proposal to its creditors and to satisfy payment of 178 ONT's arrears of municipal property taxes.

VII. REQUEST FOR AN EXTENSION OF TIME FOR FILING A PROPOSAL

22. In order to allow the Companies' sufficient time to carry out its refinancing of its business, and work towards filing a proposal to its creditors, the Companies seek an extension of the time for filing of a proposal to October 12, 2018.
23. In view of the foregoing, the Proposal Trustee supports the Companies' request for an extension to provide it with additional time to secure a satisfactory refinancing commitment and to file a proposal. The Proposal Trustee has also considered that:
- a. the Companies are acting in good faith and with due diligence;
 - b. the extension should not adversely affect or prejudice creditors as the Companies appear to have sufficient funds to pay post-filing services and supplies in the amounts contemplated in the Updated Cash Flow Projections;
 - c. it is contemplated that the efforts to source refinancing will be determined, and if approved, completed by the Second Extension Deadline; and
 - d. as noted above, if the refinancing is approved, Messenger intends on using part of this refinancing to fund a proposal to its creditors and to satisfy payment of 178 ONT's arrears of municipal property taxes.

VIII. CONCLUSION AND RECOMMENDATION

24. Based on the foregoing, the Proposal Trustee respectfully recommends that the Court make an order granting the relief detailed in paragraph 8.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY
Proceeding commenced at London

AFFIDAVIT OF DON POORT
(SWORN OCTOBER 4, 2018)

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Sherry A. Kettle, LSO #53561B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com

Lawyers for Transit Petroleum Inc.

-
TAB

“12”

Court File Nos. 35-2395487 and 35-2395481
 Estates File Nos. 35-2395487 and 35-2395481

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL
 OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
 BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

**AFFIDAVIT OF MONIQUE PAUL
 (Sworn October 4, 2018)**

I, Monique Paul of the City of Kitchener, in the Regional Municipality of Waterloo,
 MAKE OATH AND SAY:

1. I am a Credit Analyst at Transit Petroleum Inc. ("Transit") and, as such, have knowledge of the matters to which I depose. Where I do not possess personal knowledge, I have stated the source of my information in all such cases and do verily believe same to be true.
2. As a credit analyst at Transit, my job responsibilities include reviewing credit applications, performing credit checks, determining credit limits and terms, opening new accounts, verifying weekly preauthorized debit reports, emailing invoices, making collection calls, and handling credit and collections issues.
3. Transit supplied petroleum products to 1787930 Ontario Inc., carrying on business as Messenger Freight Systems ("178"). 178 set-up a pre-authorized payment system to pay Transit's invoices.
4. I have reviewed the affidavit of Nathan McDaniel ("Nathan"), Financial Controller of 178, sworn September 18, 2018 ("Nathan's Affidavit") in connection with 178's motion for the return of the Agreed Payment, as defined and described below.

Communications prior to the July 5 Meeting

5. I spoke with Nathan on or about June 22, 2018. During that conversation, we spoke about how to move forward with 178's account with regards to the pre-authorized payment/debit ("PAD") amounts and dates of withdrawals, as well as 178's frozen bank

account. I told Nathan I would follow up with an email outlining the details of our conversation and Nathan told me he would go over the email and confirm the payment plan and provide me with new banking information.

6. By e-mail dated June 22, 2018, I noted that the balance that would be owing to Transit as of July 2, 2018 was \$167,468.09. I also summarized how Nathan had proposed that the balance would be paid by four (4) PADs beginning on Monday, July 2 and ending on Monday, July 23, 2018.

7. By responding e-mail dated June 25, 2018, Nathan asked if the PAD dates could be moved to Fridays instead of Mondays.

8. By e-mails dated June 26 to 28, 2018, it was agreed that the four (4) PAD payments would begin on Thursday, July 5, 2018 instead of July 2, 2018 with the first PAD being in the amount of \$83,734.05. The e-mail string between myself and Nathan from June 22 to 28, 2018 is attached hereto as **Exhibit "A"**.

9. As set out in Nathan's June 27, 2018 e-mail and agreed by Transit in its June 28, 2018 e-mail, the four (4) PADs would be as follows:

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

July 3, 2018 PAD Submission to the Credit Union

10. I called Nathan on July 3, 2018 at 9:15 a.m. to confirm the PAD for the amount of \$83,734.05 (the "**Agreed Payment**") and left a voice message stating that I needed to hear back from him by 10 a.m. to confirm that he would have no issues with the PAD for the Agreed Payment. I did not hear back from Nathan.

11. I sent an email to Nathan at 9:17 a.m. and then again at 11:17 a.m. on July 3, 2018 when I informed Nathan that I had put the PAD through for the Agreed Payment on July 5, 2018. Attached hereto and marked has **Exhibit "B"** is a copy of e-mail correspondence to Nathan dated July 3, 2018 at 9:17 a.m. Attached hereto and marked as **Exhibit "C"** is a copy of e-mail correspondence to Nathan dated July 3, 2018 at 11:17 a.m.

12. Nathan did not contact me to ask me to not put the PAD through for the Agreed Payment or to put a stop payment on the PAD for the Agreed Payment. The next time I spoke to Nathan was on Monday July 9, 2012 as set out below.

13. I am advised by Cindy Burchett, Accounting Manager at Transit, that on July 3, 2018 Transit submitted a PAD which included a line item (among others to other customers) to the Libro Credit Union (the "**Credit Union**") for the Agreed Payment to be debited from 178's account on July 5, 2018 pursuant to the agreement with 178.

14. I was not contacted by anyone at 178 to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

15. I was not contacted by the Credit Union regarding any request made to it to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

The July 5 Meeting

16. I attended a meeting on Thursday, July 5, 2018 at around 1 p.m. at the Transit office (the "**July 5 Meeting**"). In attendance at that meeting on behalf of 178 was Louise Vonk ("**Louise**"), who I understand is the owner of 178, and Blaine Skirtschak ("**Blaine**"), the General Manager of 178. In addition to myself, Trevor Chambers ("**Trevor**"), Division Manager at Transit, attended the meeting on behalf of Transit.

17. At the July 5 Meeting, Louise told us that CRA froze 178's bank account around mid-June. She told us that 178 then contacted MNP Ltd. ("**MNP**") who suggested that 178 should file a Notice of Intention to Make a Proposal ("**NOI**") to restrict further action by CRA and to give 178 some breathing room to re-organize financially in order to carry on with business.

18. During the July 5 Meeting, Louise also told us that MNP filed the NOI on Monday, July 2, 2018 and that the NOI papers would be sent out to creditors in the following days. Louise told us that she wanted to meet with us before we received the NOI papers to provide advance notice and to explain the process. Louise said that she understood that 178 required the support of its three or four key vendors for fuel, trucks and contract drivers in order to continue to operate.

19. During the July 5 Meeting, Louise indicated that she was aware that the terms of payment between Transit and 178 for post-NOI purchases would change and that she was

willing to do whatever was necessary to keep Transit as their supplier of fuel. During that meeting Louise made it clear that the outstanding balance for both pre-NOI and post-NOI purchases owing to Transit would be paid in full. Louise suggested we could add an "admin fee" of \$5,000 to \$10,000 to every post-NOI invoice and apply against pre-NOI invoices, if we wanted to.

20. During the July 5 Meeting, Louise made it very clear that 178 had told MNP to allow the PAD for the Agreed Payment to Transit to go through because 178 needed Transit as a supplier and because Transit was, in her words, a "vital vendor" in order for 178 to remain in business.

21. Prior to the July 5 Meeting, I did not know that 178 had filed an NOI on July 2, 2018.

22. During the July 5 Meeting, there was no request by Louise or Blaine for a return of the Agreed Payment.

Communications After the July 5 Meeting

23. I called Nathan twice and left voice messages for Nathan on Friday, July 6, 2018 to discuss the following weeks PAD for post-NOI purchases. Nathan emailed me back at 5:50 p.m. on Friday, July 6, 2018 to apologize for not reaching out to me but he would contact me on Monday, July 9, 2018.

24. I participated in a telephone conference with Nathan, Don Poort ("**Don**"), the Chief Financial Officer of Transit, and Trevor on Monday, July 9, 2018. During that call, Nathan advised the Transit representatives that he had allowed the PAD for the Agreed Payment to be processed because (i) 178 and Transit had agreed to the payment on June 28, 2018, two business days prior to the NOI being filed on Monday, July 2, 2018; (ii) the payment had been processed by the Credit Union and received by Transit before Transit knew about the NOI; and (iii) 178 valued working with Transit as 178 tried to keep afloat and 178 needed Transit to continue as a supplier to remain in business.

25. During the July 9, 2018 call, Don told Nathan that we could continue to work with 178 if Transit received a \$50,000 deposit and then did PAD pulls daily of \$15,000 as a short-term solution until Transit actually saw the proposal. Nathan informed us that he would not be able to provide a deposit as it would be considered preferential treatment according to MNP.

26. I refer to paragraph 5 of Nathan's Affidavit wherein he states that he personally advised me that 178 was not permitted by law to pay accounts which are owed for fuel supplied prior to July 2, 2018, and that 178 was prepared to pay for fuel supplied following the NOI. The first time that I became aware of the NOI was with Louise and Blaine in the July 5 Meeting. I did not speak to Nathan regarding the NOI until Monday, July 9, 2018.

27. Nathan did not request a return of the Agreed Payment during the July 9, 2018 call.

28. Nathan called me on Wednesday, July 11, 2018 at 3:37 p.m. He told me that he needed to stop payment on the \$62,693.03 PAD for post-NOI purchases. I told Nathan that the PAD had already been submitted to the Credit Union. Nathan said that he would call the Credit Union to put a stop payment on the \$62,693.03 PAD. The stop payment was placed on the \$62,693.03 PAD on July 11, 2018 because the funds were not deposited into the Transit account on July 12, 2018. The Attached as **Exhibit "D"** is a copy of my e-mail to Don regarding this telephone conversation with Nathan.

29. Nathan did not request the return of the Agreed Payment during our July 11, 2018 telephone conversation.

30. No one at 178 or MNP has asked me to direct Transit to return the Agreed Payment to 178.

SWORN BEFORE ME at the City of Kitchener,
in the Regional Municipality of Waterloo, this
4th day of October, 2018.


A Commissioner for taking Affidavits (or as may be)

} 
Monique Paul

Kennedy Erin MacDonal, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

TAB

“A”

Jarrell, Susan

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Thursday, June 28, 2018 8:55 AM
To: Nathan McDaniel
Subject: RE: MESSENGER FREIGHT SYSTEMS

Importance: High

Good Morning Nathan,

I have discussed at length your proposal with Tina Thorne the Credit manager and Trevor Chambers the Fuel Manager and we have all agreed we will accept this proposal, with below stipulations.

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

Currently terms are Net 14 with Monday PAD making your invoices 15 days old, if we agree to move your PAD to Thursday we will need to change your terms to Net 7 making your invoices 11 days old, we cannot keep your terms at Net 14 and pull on Thursday as that makes the invoices 19 days old.

We have continuously gone above and beyond to work with Messenger on their financial issues, but going forward we need to be reassured that we will no longer have any problems going forward which is why we are agreeing to the Thursday PAD.

We have already had to pay the fuel purchased and used by Messenger, as our terms are Net 7 with our supplier.

We need to be clear that this will be the last time we can split payments due to the inability to pay your fuel purchases on the agreed upon pull date.

We need the above approved no later than 3pm on Friday June 29, 2018, in order to pull the first payment on Thursday July 5th, 2018.

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

<p>This is Exhibit <u>A</u> referred to in the affidavit of <u>Monique Paul</u> sworn before me, this <u>4</u> day of <u>October</u> 20<u>18</u></p> <p><i>[Signature]</i> A COMMISSIONER FOR TAKING AFFIDAVITS</p>



Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Much thanks for the patience and support that both you and Tina have demonstrated; it means a lot to me. Attached is a scan of a voided cheque from our new checking account; please use this banking information for future billings. With regards to the below-mentioned proposal, I would ask that we adjust is slightly to be more in line with our original conversation. Would you please let me know if my proposal is acceptable?

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

With this payment plan, we would effectively have the arrears amount paid up by EOM July.

Cheers,

Nathan

Nathan McDaniel
 Financial Controller
 Messenger Freight System
 150 Dennis Road
 P.O. Box 100
 St. Thomas, ON N5P 0B6
 Bus: 519-631-9604 x107
 Fax: 519-631-1135
<http://www.messengerfreight.ca>



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From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 26, 2018 11:55 AM

To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good Afternoon Nathan,

Thank you for speaking with Tina and myself!

We are willing to change the PAD to Thursdays from Mondays with the below proposal on getting the account current.

Thursday July 5, 2018 \$111,645.40

Thursday July 12, 2018 \$55,093.51 + \$27,911.35= \$83,004.86

Thursday July 19, 2018 regular amount owing + \$27,911.35 (total unknown at this time)

This will then bring your account current.

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [<mailto:nathan@messengerfreight.ca>]
Sent: Monday, June 25, 2018 3:07 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Thank you for making the time to talk last week. As discussed it was a very challenging week with the compromised account and frozen status. We thoroughly appreciate your patience and understanding. I should have the new banking details ready to relay by middle of this week. Regarding payments, would it be possible to move our PAD date to Friday in lieu of Monday? I am seeing through analysis of Max's cash flow projections that it is a challenge allocating amounts as such on Monday.

Cheers,

Nathan

Nathan McDaniel
 Financial Controller
 Messenger Freight System
 150 Dennis Road

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From: Monique Paul [<mailto:mpaul@hoggfuel.com>]
Sent: June 22, 2018 10:36 AM
To: nathan@messengerfreight.ca
Subject: MESSENGER FREIGHT SYSTEMS
Importance: High

Nathan,

As per our conversation we have received Monday June 18th, 2018 PAD back as Account Frozen
 Account # 96246010 \$9,542.21
 Account # 96242510 \$49,590.24
 Total \$59,132.45

We are also holding this week's PAD Monday June 25th, 2018
 Account # 96246010 \$8,976.19
 Account # 96242510 \$47,579.43
 Total \$56,555.62
 Leaving us in arrears of two weeks for \$115,688.07

Monday July 2, 2018
 Account # 96246010 \$10,707.65
 Account # 96242510 \$41,072.37
 Total \$51,780.02

Total owing as of Monday July 2, 2018 \$51,780.02 + \$115,688.07= \$167,468.09

Below is how you are proposing to pay this
 Monday July 2, 2018 \$83,734.05
 Monday July 9, 2018 regular amount owing + \$27,911.35
 Monday July 16, 2018 regular amount owing + \$27,911.35

Monday July 23, 2018 regular amount owing + \$27,911.35

Please confirm this is what you would like us to do and I will go and talk to the fuel manager and see if he will approve this option or not.

I have also attached a new PAD form for you to fill out with the new banking information

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



TAB

“B”

Kettle, Sherry

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Tuesday, July 3, 2018 9:17 AM
To: Nathan McDaniel
Subject: RE: MESSENGER FREIGHT SYSTEMS

This is Exhibit B..... referred to in the
 affidavit of Monique Paul.....
 sworn before me, this 4.....
 day of October..... 2018.....

Erin MacDonald
 A COMMISSIONER FOR TAKING AFFIDAVITS

Nathan,

I have called and left a message if you could please call me as soon as possible. I need to submit Thursday pull by 10am this morning!

Thanks,

Kennedy Erin MacDonald, a Commissioner, etc.,
 Province of Ontario, while a Student-at-Law.
 Expires June 12, 2020.

Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
 mpaul@hoggfuel.com



From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Friday, June 29, 2018 4:05 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Hi Monique,

My apologies for the delay; I was pulled a several directions today as well as yesterday. Would you please call me on Tuesday when you are back in the office? I just have a few questions regarding the terms...I want to make sure I am on the same page with you.

Cheers,

Nathan

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 29, 2018 3:39 PM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Nathan,

It is almost 4pm and we have not heard back from you regarding the information below. Can you please advise?

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Monique Paul
Sent: Thursday, June 28, 2018 8:55 AM
To: 'Nathan McDaniel'
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Good Morning Nathan,

I have discussed at length your proposal with Tina Thorne the Credit manager and Trevor Chambers the Fuel Manager and we have all agreed we will accept this proposal, with below stipulations.

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
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Currently terms are Net 14 with Monday PAD making your invoices 15 days old, if we agree to move your PAD to Thursday we will need to change your terms to Net 7 making your invoices 11 days old, we cannot keep your terms at Net 14 and pull on Thursday as that makes the invoices 19 days old.

We have continuously gone above and beyond to work with Messenger on their financial issues, but going forward we need to be reassured that we will no longer have any problems going forward which is why we are agreeing to the Thursday PAD.

We have already had to pay the fuel purchased and used by Messenger, as our terms are Net 7 with our supplier.

We need to be clear that this will be the last time we can split payments due to the inability to pay your fuel purchases on the agreed upon pull date.

We need the above approved no later than 3pm on Friday June 29, 2018, in order to pull the first payment on Thursday July 5th, 2018.

Thanks,

Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [<mailto:nathan@messengerfreight.ca>]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Much thanks for the patience and support that both you and Tina have demonstrated; it means a lot to me. Attached is a scan of a voided cheque from our new checking account; please use this banking information for future billings. With regards to the below-mentioned proposal, I would ask that we adjust it slightly to be more in line with our original conversation. Would you please let me know if my proposal is acceptable?

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With this payment plan, we would effectively have the arrears amount paid up by EOM July.

Cheers,

Nathan

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From: Monique Paul [<mailto:mpaul@hoggfuel.com>]
Sent: June 26, 2018 11:55 AM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good Afternoon Nathan,

Thank you for speaking with Tina and myself!

We are willing to change the PAD to Thursdays from Mondays with the below proposal on getting the account current.

Thursday July 5, 2018 \$111,645.40
 Thursday July 12, 2018 \$55,093.51 + \$27,911.35= \$83,004.86
 Thursday July 19, 2018 regular amount owing + \$27,911.35 (total unknown at this time)
 This will then bring your account current.

Thanks,

Monique Paul
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Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
 519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [<mailto:nathan@messengerfreight.ca>]
Sent: Monday, June 25, 2018 3:07 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Thank you for making the time to talk last week. As discussed it was a very challenging week with the compromised account and frozen status. We thoroughly appreciate your patience and understanding. I should have the new banking details ready to relay by middle of this week. Regarding payments, would it be possible to move our PAD date to Friday in lieu of Monday? I am seeing through analysis of Max's cash flow projections that it is a challenge allocating amounts as such on Monday.

Cheers,

Nathan

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 Sent: June 22, 2018 10:36 AM
 To: nathan@messengerfreight.ca
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Nathan,

As per our conversation we have received Monday June 18th, 2018 PAD back as Account Frozen
 Account # 96246010 \$9,542.21
 Account # 96242510 \$49,590.24
 Total **\$59,132.45**

We are also holding this week's PAD Monday June 25th, 2018
 Account # 96246010 \$8,976.19
 Account # 96242510 \$47,579.43
 Total **\$56,555.62**

Leaving us in arrears of two weeks for \$115,688.07

Monday July 2, 2018
Account # 96246010 \$10,707.65
Account # 96242510 \$41,072.37
Total \$51,780.02

Total owing as of Monday July 2, 2018 \$51,780.02 + \$115,688.07= \$167,468.09

Below is how you are proposing to pay this
Monday July 2, 2018 \$83,734.05
Monday July 9, 2018 regular amount owing + \$27,911.35
Monday July 16, 2018 regular amount owing + \$27,911.35
Monday July 23, 2018 regular amount owing + \$27,911.35

Please confirm this is what you would like us to do and I will go and talk to the fuel manager and see if he will approve this option or not.

I have also attached a new PAD form for you to fill out with the new banking information

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

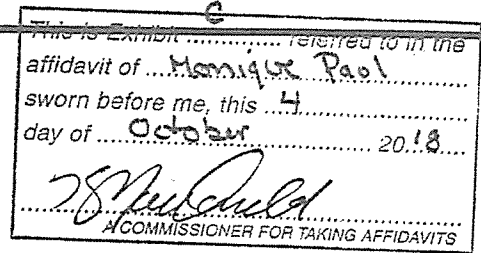


TAB

“C”

Jarrell, Susan

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Tuesday, July 03, 2018 11:17 AM
To: Nathan McDaniel
Subject: RE: MESSENGER FREIGHT SYSTEMS



Nathan,

I did not hear back from you by 10am so I have submitted for Thursday July 5, 2018 \$83,734.05

Thanks,

Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
 mpaul@hoggfuel.com

Kennedy Erin MacDonald, a Commissioner, etc.,
 Province of Ontario, while a Student-at-Law.
 Expires June 12, 2020.



From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Friday, June 29, 2018 4:05 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Hi Monique,

My apologies for the delay; I was pulled a several directions today as well as yesterday. Would you please call me on Tuesday when you are back in the office? I just have a few questions regarding the terms...I want to make sure I am on the same page with you.

Cheers,

Nathan

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 29, 2018 3:39 PM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Nathan,

It is almost 4pm and we have not heard back from you regarding the information below. Can you please advise?

Thanks,

Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Monique Paul
Sent: Thursday, June 28, 2018 8:55 AM
To: 'Nathan McDaniel'
Subject: RE: MESSENGER FREIGHT SYSTEMS
Importance: High

Good Morning Nathan,

I have discussed at length your proposal with Tina Thorne the Credit manager and Trevor Chambers the Fuel Manager and we have all agreed we will accept this proposal, with below stipulations.

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

Currently terms are Net 14 with Monday PAD making your invoices 15 days old, if we agree to move your PAD to Thursday we will need to change your terms to Net 7 making your invoices 11 days old, we cannot keep your terms at Net 14 and pull on Thursday as that makes the invoices 19 days old.

We have continuously gone above and beyond to work with Messenger on their financial issues, but going forward we need to be reassured that we will no longer have any problems going forward which is why we are agreeing to the Thursday PAD.

We have already had to pay the fuel purchased and used by Messenger, as our terms are Net 7 with our supplier.

We need to be clear that this will be the last time we can split payments due to the inability to pay your fuel purchases on the agreed upon pull date.

We need the above approved no later than 3pm on Friday June 29, 2018, in order to pull the first payment on Thursday July 5th, 2018.

Thanks,

Monique Paul
 Credit Analyst

Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [<mailto:nathan@messengerfreight.ca>]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Much thanks for the patience and support that both you and Tina have demonstrated; it means a lot to me. Attached is a scan of a voided cheque from our new checking account; please use this banking information for future billings. With regards to the below-mentioned proposal, I would ask that we adjust is slightly to be more in line with our original conversation. Would you please let me know if my proposal is acceptable?

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

With this payment plan, we would effectively have the arrears amount paid up by EOM July.

Cheers,

Nathan

Nathan McDaniel
 Financial Controller
 Messenger Freight System
 150 Dennis Road
 P.O. Box 100
 St. Thomas, ON N5P 0B6
 Bus: 519-631-9604 x107
 Fax: 519-631-1135
<http://www.messengerfreight.ca>



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From: Monique Paul [<mailto:mpaul@hoggfuel.com>]
Sent: June 26, 2018 11:55 AM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good Afternoon Nathan,

Thank you for speaking with Tina and myself!

We are willing to change the PAD to Thursdays from Mondays with the below proposal on getting the account current.

Thursday July 5, 2018 \$111,645.40

Thursday July 12, 2018 \$55,093.51 + \$27,911.35= \$83,004.86

Thursday July 19, 2018 regular amount owing + \$27,911.35 (total unknown at this time)

This will then bring your account current.

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [<mailto:nathan@messengerfreight.ca>]
Sent: Monday, June 25, 2018 3:07 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Thank you for making the time to talk last week. As discussed it was a very challenging week with the compromised account and frozen status. We thoroughly appreciate your patience and understanding. I should have the new banking

details ready to relay by middle of this week. Regarding payments, would it be possible to move our PAD date to Friday in lieu of Monday? I am seeing through analysis of Max's cash flow projections that it is a challenge allocating amounts as such on Monday.

Cheers,

Nathan

Nathan McDaniel
 Financial Controller
 Messenger Freight System
 150 Dennis Road
 P.O. Box 100
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From: Monique Paul [<mailto:mpaul@hoggfuel.com>]
 Sent: June 22, 2018 10:36 AM
 To: nathan@messengerfreight.ca
 Subject: MESSENGER FREIGHT SYSTEMS
 Importance: High

Nathan,

As per our conversation we have received Monday June 18th, 2018 PAD back as Account Frozen
 Account # 96246010 \$9,542.21
 Account # 96242510 \$49,590.24
 Total **\$59,132.45**

We are also holding this week's PAD Monday June 25th, 2018
 Account # 96246010 \$8,976.19
 Account # 96242510 \$47,579.43
 Total **\$56,555.62**
 Leaving us in arrears of two weeks for \$115,688.07

Monday July 2, 2018
Account # 96246010 \$10,707.65
Account # 96242510 \$41,072.37
Total \$51,780.02

Total owing as of Monday July 2, 2018 $\$51,780.02 + \$115,688.07 = \$167,468.09$

Below is how you are proposing to pay this
Monday July 2, 2018 \$83,734.05
Monday July 9, 2018 regular amount owing + \$27,911.35
Monday July 16, 2018 regular amount owing + \$27,911.35
Monday July 23, 2018 regular amount owing + \$27,911.35

Please confirm this is what you would like us to do and I will go and talk to the fuel manager and see if he will approve this option or not.

I have also attached a new PAD form for you to fill out with the new banking information

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



TAB

“D”

Jarrell, Susan

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Wednesday, July 11, 2018 3:37 PM
To: Don Poort
Subject: Messenger

Nathan called and he is trying to reach you as he needs to stop payment on the \$62, 693.03!

I told him they had already gone in on our end. He said he will have to call the bank and put a stop payment on it!

Nathan 519-631-9604 ext 107

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



This is Exhibit D referred to in the
affidavit of Monique Paul
sworn before me, this 4
day of October 2018
Kennedy Erin MacDonald
A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY
Proceeding commenced at London

AFFIDAVIT OF MONIQUE PAUL
(SWORN OCTOBER 4, 2018)

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Sherry A. Kettle, LSO #53561B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com

Lawyers for Transit Petroleum Inc.

-
TAB

“13”

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL
OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO

**AFFIDAVIT OF TREVOR CHAMBERS
(Sworn October 4, 2018)**

I, Trevor Chambers of the City of Cambridge in the Regional Municipality of Waterloo,
MAKE OATH AND SAY:

1. I am the Division Manager of Transit Petroleum Inc. ("Transit") and, as such, have knowledge of the matters to which I depose. Where I do not possess personal knowledge, I have stated the source of my information in all such cases and do verily believe same to be true.
2. Transit supplied petroleum products to 1787930 Ontario Inc., carrying on business as Messenger Freight Systems ("178"). 178 set-up a pre-authorized payment system to pay Transit's invoices.
3. I have reviewed the affidavit of Nathan McDaniel ("Nathan"), Financial Controller of 178, sworn September 18, 2018 in connection with 178's motion for the return of the Agreed Payment, as defined and described below.

Communications prior to the July 5 Meeting

4. On or before June 22, 2018, I was made aware by Monique Paul ("Monique"), a credit analyst at Transit, that 178 had made the request to Monique to "skip" a weekly payment and then split that payment into four payments to be paid in equal installments for four weeks. We had done this for 178 in the past when they ran into cashflow issues and had made a similar request. 178 was a very important customer to Transit and we felt that working with them in this regard was warranted. This was, however, the fourth or fifth time that we had approved their request over the course of the last few years and we explained that we could not continue to do this moving forward.

- 2 -

5. From this point, Monique communicated with Nathan about the timing and amounts to be withdrawn. Attached hereto and marked as Exhibit "A" is an email string dated June 22, 2018 through June 28, 2018, between Monique and Nathan.

6. It was mutually agreed between Monique and myself that we would accept Nathan's proposal dated Wednesday, June 27, 2018 at 5:40pm. In the past, 178 had always lived up to the agreed obligations so we had no reason to believe that they would not this time.

July 3, 2018 PAD Submission to Credit Union

7. I was advised by email from Monique that on July 3, 2018 Transit would be submitting a PAD to the Credit Union for the amount of \$83,734.05 (the "Agreed Payment") to be debited from 178's account.

8. No one at 178 told me that the PAD for the Agreed Payment should not be submitted.

9. I was not contacted by anyone at 178 to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

10. I was not contacted by the Credit Union regarding any request made to it to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

The July 5 Meeting

11. I attended a meeting on Thursday, July 5, 2018 at around 1 p.m. at the Transit office (the "July 5 Meeting"). In attendance at that meeting on behalf of 178 was Louise Vonk ("Louise"), who I understand is the owner of 178, and Blaine Skirtschak ("Blaine"), the General Manager of 178. In addition to myself, Monique attended the meeting on behalf of Transit.

12. At the July 5 Meeting, Louise and Blaine together told us that CRA froze 178's bank account around mid-June. They told us that 178 then contacted MNP Ltd. ("MNP") who suggested that 178 should file a Notice of Intention to Make a Proposal ("NOI") to restrict further action by CRA and to give 178 some breathing room to re-organize financially in order to carry on with business.

13. During the July 5 Meeting, Louise and Blaine told us that MNP filed the NOI on Monday, July 2, 2018 and that the NOI papers would be sent out to creditors in the following

days. Louise told us that she wanted to meet with us before we received the NOI papers to provide advance notice and to explain the process. Louise said that she understood that 178 required the support of its three or four key vendors for fuel, trucks and contract drivers in order to continue to operate.

14. During the July 5 Meeting, Louise indicated that she was aware that the terms of payment between Transit and 178 would change for post-NOI purchases and that she was willing to do whatever was necessary to keep Transit as their supplier of fuel. During that meeting Louise made it clear that the outstanding balance for both pre-NOI and post-NOI purchases owing to Transit would be paid in full.

15. During the July 5 Meeting, Louise made it very clear that 178 had insisted that MNP allow the Agreed Payment to Transit to go through because 178 needed Transit as a supplier and because Transit was an important vendor in order for 178 to remain in business.

16. During the July 5 Meeting, there was no request by Louise or Blaine for a return of the Agreed Payment.

17. Prior to the July 5 Meeting, I did not know that 178 had filed an NOI on July 2, 2018.

Communications After the July 5 Meeting

18. I was present during a telephone conference with Nathan as well as other representatives of Transit, being Monique and Don Poort ("Don"), the Chief Financial Officer of Transit, on Monday, July 9, 2018.


19. During this call, Don indicated to Nathan that 178 must provide a security deposit to Transit in order for Transit to continue to supply fuel to 178. Nathan told Don that 178 was not able to provide a security deposit under the NOI. The conversation ended relatively abruptly after this as neither Transit nor 178 were willing to change their position on this requirement.

20. No one at 178 or MNP has asked me to direct Transit to return the Agreed Payment to 178.


21. Transit specifically relied on the representations of 178, including Louise, Blaine and Nathan, that all purchases would be paid for by 178 and that the Agreed Payment had been

allowed to go through so that 178 could continue in business. Transit continued to supply fuel to 178 post-NOI at 178's request and continued to do business with 178 in good faith and based on 178's representations.

SWORN BEFORE ME at the City of Kitchener,
in the Regional Municipality of Waterloo, this 4th
day of October, 2018.



A Commissioner for taking Affidavits (or as may be)



Trevor Chambers

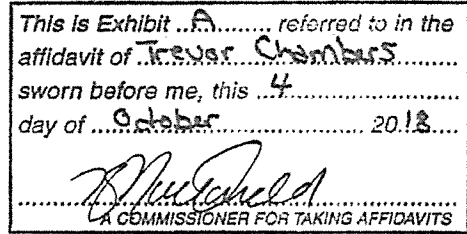
**Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.**

TAB

“A”

Not for a bit please, I have to get caught up on a few things. Thanks.

Trevor Chambers | Division Manager
Transit Petroleum Inc.
t 519 571 1220 ext.1170 | m 519 242 0188
1 888 717 FUEL (3835)



From: Monique Paul
Sent: June-28-18 8:26 AM
To: Trevor Chambers
Subject: FW: MESSENGER FREIGHT SYSTEMS

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

Tina and I are going to come down and discuss this with you!

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Much thanks for the patience and support that both you and Tina have demonstrated; it means a lot to me. Attached is a scan of a voided cheque from our new checking account; please use this banking information for future billings. With regards to the below-mentioned proposal, I would ask that we adjust is slightly to be more in line with our original conversation. Would you please let me know if my proposal is acceptable?

July 5	\$83,734.05	(50% of the arrears amount)
July 12	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus \$27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus \$27,911.35	(16.67% of the arrears amount)

With this payment plan, we would effectively have the arrears amount paid up by EOM July.

Cheers,

Nathan

Nathan McDaniel
Financial Controller
Messenger Freight System
150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604 x107
Fax: 519-631-1135
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From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 26, 2018 11:55 AM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good Afternoon Nathan,

Thank you for speaking with Tina and myself!

We are willing to change the PAD to Thursdays from Mondays with the below proposal on getting the account current.

Thursday July 5, 2018 \$111,645.40

Thursday July 12, 2018 \$55,093.51 + \$27,911.35= \$83,004.86

Thursday July 19, 2018 regular amount owing + \$27,911.35 (total unknown at this time)

This will then bring your account current.

Thanks,

Monique Paul

Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Monday, June 25, 2018 3:07 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

Thank you for making the time to talk last week. As discussed it was a very challenging week with the compromised account and frozen status. We thoroughly appreciate your patience and understanding. I should have the new banking details ready to relay by middle of this week. Regarding payments, would it be possible to move our PAD date to Friday in lieu of Monday? I am seeing through analysis of Max's cash flow projections that it is a challenge allocating amounts as such on Monday.

Cheers,

Nathan

Nathan McDaniel
Financial Controller
Messenger Freight System
150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604 x107
Fax: 519-631-1135

<http://www.messengerfreight.ca>

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intended recipient, you should destroy the email message and any attachments or copies, and you are prohibited from retaining, distributing, disclosing or using any information contained. Please inform us of the delivery error by return email. Thank you for your cooperation.

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 22, 2018 10:36 AM
To: nathan@messengerfreight.ca
Subject: MESSENGER FREIGHT SYSTEMS
Importance: High

Nathan,

As per our conversation we have received Monday June 18th, 2018 PAD back as Account Frozen
 Account # 96246010 \$9,542.21
 Account # 96242510 \$49,590.24
 Total \$59,132.45

We are also holding this week's PAD Monday June 25th, 2018
 Account # 96246010 \$8,976.19
 Account # 96242510 \$47,579.43
 Total \$56,555.62
 Leaving us in arrears of two weeks for \$115,688.07

Monday July 2, 2018
 Account # 96246010 \$10,707.65
 Account # 96242510 \$41,072.37
 Total \$51,780.02

Total owing as of Monday July 2, 2018 \$51,780.02 + \$115,688.07= \$167,468.09

Below is how you are proposing to pay this
 Monday July 2, 2018 \$83,734.05
 Monday July 9, 2018 regular amount owing + \$27,911.35
 Monday July 16, 2018 regular amount owing + \$27,911.35
 Monday July 23, 2018 regular amount owing + \$27,911.35

Please confirm this is what you would like us to do and I will go and talk to the fuel manager and see if he will approve this option or not.

I have also attached a new PAD form for you to fill out with the new banking information

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY
Proceeding commenced at London

AFFIDAVIT OF TREVOR CHAMBERS
(SWORN OCTOBER 4, 2018)

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Sherry A. Kettle, LSO #53561B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com

Lawyers for Transit Petroleum Inc.

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TAB

“14”

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL
OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO**

**AFFIDAVIT OF TINA THORNE
(Sworn October 23, 2018)**

I, Tina Thorne, of the City of Kitchener, in the Regional Municipality of Waterloo,
MAKE OATH AND SAY:

1. I am a Credit Analyst at Transit Petroleum Inc. ("Transit") and, as such, have knowledge of the matters to which I depose. Where I do not possess personal knowledge, I have stated the source of my information in all such cases and do verily believe same to be true.
2. I have reviewed the affidavit of Monique Paul ("Monique"), Credit Analyst at Transit, sworn October 4, 2018 (the "October 4 Monique Affidavit"). I have also reviewed the affidavits of Nathan McDaniel ("Nathan"), Financial Controller of 1787930 Ontario Inc., carrying on business as Messenger Freight Systems ("178"), sworn September 18, 2018 (the "September 18 Nathan Affidavit") and October 15, 2018 (the "October 15 Nathan Affidavit") in connection with 178's motion for the return of the Agreed Payment, as defined and described in the October 4 Monique Affidavit.
3. In response to paragraph 5 of the October 15 Nathan Affidavit, I refer to the e-mail string between Monique and Nathan from June 22 to 28, 2018 attached as Exhibit "A" to the October 4 Monique Affidavit. In his e-mail dated June 25, 2018 at 3:07 p.m., Nathan requested that the pre-authorized payment/debit ("PAD") amounts be moved from Monday to Friday.
4. Following that e-mail request, I had a telephone conversation with Nathan on June 26, 2018 at 11:33 a.m. Monique was also on that call. During that call, Monique and I explained that the terms of payment would have to change from Net 14 to Net 7 if the PAD

was changed from Monday to Thursday. Nathan agreed to the Net 7 payment terms and said that he understood why that change was required by Transit.

SWORN BEFORE ME at the City of Kitchener,
in the Regional Municipality of Waterloo, this
23rd day of October, 2018.


A Commissioner for taking Affidavits (or as may be)


Tina Thorne

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires June 12, 2020.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
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Court File Nos. 35-2395487 and 35-2395481
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ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY
Proceeding commenced at London

AFFIDAVIT OF TINA THORNE
(SWORN OCTOBER 23, 2018)

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Sherry A. Kettle, LSO #53561B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com

Lawyers for Transit Petroleum Inc.

-
TAB

“15”

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL
OF 1732427 ONTARIO INC. AND 1787930 ONTARIO INC.
BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF ONTARIO**

**AFFIDAVIT OF MONIQUE PAUL
(Sworn October 23, 2018)**

I, Monique Paul of the City of Kitchener, in the Regional Municipality of Waterloo,
MAKE OATH AND SAY:

1. I am a Credit Analyst at Transit Petroleum Inc. ("Transit") and, as such, have knowledge of the matters to which I depose. Where I do not possess personal knowledge, I have stated the source of my information in all such cases and do verily believe same to be true.
2. As noted in my affidavit sworn October 4, 2018 (the "October 4 Monique Affidavit"), I have reviewed the affidavit of Nathan McDaniel ("Nathan"), Financial Controller of 1787930 Ontario Inc., carrying on business as Messenger Freight Systems ("178"), sworn September 18, 2018 (the "September 18 Nathan Affidavit") in connection with 178's motion for the return of the Agreed Payment, as defined and described in the October 4 Monique Affidavit.
3. I have also reviewed the affidavit of Nathan sworn October 15, 2018 (the "October 15 Nathan Affidavit") in connection with 178's motion
4. In response to paragraphs 5, 6(l), 7(a) and 8(b) of the October 15 Nathan Affidavit, I refer to the e-mail string between myself and Nathan from June 22 to 28, 2018 attached as Exhibit "A" to the October 4 Monique Affidavit. In his e-mail dated June 25, 2018 at 3:07 p.m., Nathan requested that the pre-authorized payment/debit ("PAD") amounts be moved from Monday to Friday.
5. Following that e-mail request, I had a telephone conversation with Nathan on June 26, 2018 at 11:33 a.m. Tina Thome, a Credit Analyst at Transit, was also on that call. During that call, Tina and I explained that the terms of payment would have to change from

Net 14 to Net 7 if the PAD was changed from Monday to Thursday. Nathan agreed to the Net 7 payment terms and said that he understood why that change was required by Transit.

6. I refer to the e-mail string between myself and Nathan from June 22 to 28, 2018 attached as Exhibit "A" to the October 4 Monique Affidavit. By e-mail to me dated June 27, 2018 at 5:40 p.m., Nathan on behalf of 178 offered the proposal which Transit accepted by my e-mail to Nathan on June 28, 2018 at 8:55 a.m. In my e-mail, I confirmed that Transit would "accept this proposal" for the Agreed Payment, as defined in the October 4 Monique Affidavit. While the proposal set out in Nathan's e-mail did not note the previously accepted Net 7 terms that had been discussed on June 26, 2018, those Net 7 terms had been agreed upon verbally and were not changed by Nathan's June 28, 2018 e-mail. My e-mail simply confirmed the verbal agreement that we made on June 26, 2018 during our telephone call and put the Net 7 terms in writing. Contrary to Nathan's assertion in the October 15 Nathan Affidavit, Transit did not change any term offered by Nathan on behalf of 178 at all. Rather, Transit accepted the offer made by Nathan on behalf of 178.

7. Contrary to Nathan's statements in paragraphs 6(b), 6(c) and 7(b) of the October 15 Nathan Affidavit, Nathan did not ask me to cancel or stop payment on the Agreed Payment, as defined in the October 4 Monique Affidavit, on July 3, 2018 or at any other time.

8. Contrary to Nathan's statement at paragraphs 6(e) and 7(g) of the October 15 Nathan Affidavit, Nathan did not ask me to return the Agreed Payment, as defined in the October 4 Monique Affidavit, at any time.

SWORN BEFORE ME at the City of Kitchener,
in the Regional Municipality of Waterloo, this
23rd day of October, 2018.


A Commissioner for taking Affidavits (or as may be)


Monique Paul

Kennedy Erin MacDonald, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law,
Expires June 12, 2020.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court File Nos. 35-2395487 and 35-2395481
Estates File Nos. 35-2395487 and 35-2395481

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY
Proceeding commenced at London

AFFIDAVIT OF MONIQUE PAUL
(SWORN OCTOBER 23, 2018)

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8
Sherry A. Kettle, LSO #53561B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com
Lawyers for Transit Petroleum Inc.

TAB

“D”

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TAB

“16”

ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF
 ONTARIO

No.	Page	Question	Undertakings/Under-Advisement/Refusals	Response
1	13	60	To search records for documentation to show payment made to Transit which were returned as NSF in April and May, 2018	Attached as Tab "1"
2	14	62	To provide documentation to show the stop payments placed by 178 on PAD's to Transit within the last year	Attached as Tab "2"
3	29	139	To check records for any emails to Monique Paul following her email of Tuesday, July 3 at 9:17 am	Attached as Tab "3"
4	35	164	To look for all email correspondence between Nathan and Trevor Chambers at Transit from June 28, to present	None - all correspondence via phone conversation
5	48/49	232/236	To make best efforts to provide me a copy of the stop payment paperwork that you submitted to Libro for the July 12 stop payment - if it was faxed or emailed the	Attached as Tab "5"

TAB

“3”

Nathan McDaniel

From: Nathan McDaniel <nathan@messengerfreight.ca>
Sent: July 9, 2018 11:12 AM
To: 'Monique Paul'
Subject: RE: in re: Friday

Calling you in a few minutes ;)

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: July 9, 2018 9:18 AM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: in re: Friday

Nathan,

I just left you a voicemail as well, of you could call me as soon as you are in the office!

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Friday, July 06, 2018 5:50 PM
To: Monique Paul
Subject: in re: Friday

Hi Monique,

My apologies for not reaching out to you today. I will call you on Monday to discuss the PAP amounts going forward. We really appreciate Transit Hogg's patience and understanding of our situation.

Cheers,

Nathan

Nathan McDaniel
 Financial Controller
 Messenger Freight System

150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604 x107
Fax: 519-631-1135
<http://www.messengerfreight.ca>



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Nathan McDaniel

From: Monique Paul <mpaul@hoggfuel.com>
Sent: July 9, 2018 3:30 PM
To: Rahima Wahizi
Cc: Nathan McDaniel
Subject: FW: MESSENGER
Attachments: 20180709151254893.pdf

Statement for invoices to June 30, 2018

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com

TAB

“4”

Court File Numbers: 35-2395487 and 35-2395481
 Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF
 ONTARIO

No	Page	Question	Undertakings, Under Advice/Refusals	Response
4	35	164	To look for all email correspondence between Nathan and Trevor Chambers at Transit from June 28, to present	None - all correspondence via phone conversation

UNDERTAKINGS, REFUSALS AND QUESTIONS TAKEN UNDER ADVISEMENT CROSS EXAMINATION OF NATHAN MCDANIEL ON HIS AFFIDAVIT SWORN SEPTEMBER 18, 2018, OCTOBER 15, 2018, AND OCTOBER 31, 2018, CONDUCTED ON NOVEMBER 12, 2018.

ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF
 ONTARIO

No. Page		Question	Undertakings, Under Advisement Retials	Response
1	13	60	To search records for documentation to show payment made to Transit which were returned as NSF in April and May, 2018	Attached as Tab "1"
2	14	62	To provide documentation to show the stop payments placed by 178 on PAD's to Transit within the last year	Attached as Tab "2"
3	29	139	To check records for any emails to Monique Paul following her email of Tuesday, July 3 at 9:17 am	Attached as Tab "3"
4	35	164	To look for all email correspondence between Nathan and Trevor Chambers at Transit from June 28, to present	None - all correspondence via phone conversation
5	48/49	232/236	To make best efforts to provide me a copy of the stop payment paperwork that you submitted to Libro for the July 12 stop payment - if it was faxed or emailed the	Attached as Tab "5"

TAB

“1”

Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: April 19, 2018 8:51 AM
To: max@messengerfreight.ca
Cc: Rahima Wahizi
Subject: Messenger Account # 96242510 & 96246010

Good Morning Rahima & Max,

PAD Monday April 23, 2018

Account # 96242510
\$61,784.52
FMS1083375 \$50,100.76
FMS1083376 \$996.45
NSF \$10,687.31

($\$42,749.24/4=\$10,687.31$)

1-April 23
2-April 30
3-May 7
4-May 14

Account # 96246010
\$10,779.36
FMS1083394 \$9,502.96
FMS1083395 \$143.43
NSF \$1,132.97

($\$1,132.97/4=\$4,531.86$)

1-April 23
2-April 30
3-May 7
4-May 14

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Max Trianto <max@messengerfreight.ca>
Sent: April 19, 2018 11:27 AM
To: 'Monique Paul'
Cc: 'Rahima Wahizi'
Subject: RE: Messenger Account # 96242510 & 96246010

Great,

Thanks Monique, Greatly appreciated

Regards

Max Trianto
Financial Controller
Messenger Freight System
150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604
Fax: 519-631-1135
<http://www.messengerfreight.ca>



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From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: April 19, 2018 8:51 AM
To: max@messengerfreight.ca
Cc: Rahima Wahizi <rahima@messengerfreight.ca>
Subject: Messenger Account # 96242510 & 96246010

Good Morning Rahima & Max,

PAD Monday April 23, 2018

Account # 96242510
\$61,784.52
FMS1083375 \$50,100.76
FMS1083376 \$996.45
NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)
1-April 23
2-April 30
3-May 7
4-May 14

Account # 96246010
\$10,779.36
FMS1083394 \$9,502.96
FMS1083395 \$143.43
NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)
1-April 23
2-April 30
3-May 7
4-May 14

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 3, 2018 12:33 PM
To: max@messengerfreight.ca
Subject: FW: Messenger Account # 96242510 & 96246010

May 7th withdrawal

From: Monique Paul
Sent: Wednesday, May 02, 2018 11:12 AM
To: 'Rahima Wahizi'
Subject: Messenger Account # 96242510 & 96246010

Good Morning Rahima,

PAD Monday May 7, 2018

Account # 96242510

\$64,419.91
FMS1085578 \$52,907.81
FMS1085579 \$824.79
NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)

- 1-April 23
- 2-April 30
- 3-May 7
- 4-May 14

Account # 96246010

\$10,774.29
FMS1085594 \$9,592.11
FMS1085595 \$49.21
NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)

- 1-April 23
- 2-April 30
- 3-May 7
- 4-May 14

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 3, 2018 12:38 PM
To: max@messengerfreight.ca
Subject: FW: Messenger Account # 96242510 & 96246010

This was April 30th

From: Monique Paul
Sent: Wednesday, April 25, 2018 12:29 PM
To: 'Rahima Wahizi'
Subject: Messenger Account # 96242510 & 96246010

Good Afternoon Rahima,

PAD Monday April 30, 2018

Account # 96242510

\$56,912.90
 FMS1084469 \$45,452.87
 FMS1084470 \$772.72
 NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)

~~1-April 23~~
2-April 30
 3-May 7
 4-May 14

Account # 96246010

\$11,412.16
 FMS1084490 \$9,907.67
 FMS1084491 \$101.52
 NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)

~~1-April 23~~
2-April 30
 3-May 7
 4-May 14

Thanks,

Monique Paul

Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Max Trianto <max@messengerfreight.ca>
Sent: May 3, 2018 12:38 PM
To: 'Monique Paul'
Subject: RE: Messenger Account # 96242510 & 96246010

Hi Monique,

Can I have the PAP April 30

Thanks
 <Max

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: May 3, 2018 12:33 PM
To: max@messengerfreight.ca
Subject: FW: Messenger Account # 96242510 & 96246010

May 7th withdrawal

From: Monique Paul
Sent: Wednesday, May 02, 2018 11:12 AM
To: 'Rahima Wahizi'
Subject: Messenger Account # 96242510 & 96246010

Good Morning Rahima,

PAD Monday May 7, 2018

Account # 96242510
 \$64,419.91
 FMS1085578 \$52,907.81
 FMS1085579 \$824.79
 NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)
 1-April 23
 2-April 30
 3-May 7
 4-May 14

Account # 96246010
 \$10,774.29
 FMS1085594 \$9,592.11

FMS1085595 \$49.21
NSF \$1,132.97

$(\$1,132.97/4=\$4,531.86)$

1-April 23

2-April 30

3-May 7

4-May 14

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Max Trianto <max@messengerfreight.ca>
Sent: May 3, 2018 12:42 PM
To: 'Monique Paul'
Subject: RE: Messenger Account # 96242510 & 96246010

Thanks Monique...☺

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: May 3, 2018 12:38 PM
To: max@messengerfreight.ca
Subject: FW: Messenger Account # 96242510 & 96246010

This was April 30th

From: Monique Paul
Sent: Wednesday, April 25, 2018 12:29 PM
To: 'Rahima Wahizi'
Subject: Messenger Account # 96242510 & 96246010

Good Afternoon Rahima,

PAD Monday April 30, 2018

Account # 96242510

\$56,912.90
 FMS1084469 \$45,452.87
 FMS1084470 \$772.72
 NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)

~~1-April 23~~
2-April 30
 3-May 7
 4-May 14

Account # 96246010

\$11,412.16
 FMS1084490 \$9,907.67
 FMS1084491 \$101.52
 NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)

~~1-April 23~~
2-April 30
 3-May 7

4-May 14

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 3, 2018 12:44 PM
To: Rahima Wahizi
Cc: max@messengerfreight.ca
Subject: RE: Messenger Account # 96242510 & 96246010

Good Afternoon,

This is for the week after next and it will be the last one with the NSF and then we will be back on track.

PAD Monday May 14, 2018

Account # 96242510

\$68,440.84
 FMS1086770 \$56,812.36
 FMS1086771 \$941.17
 NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)

1-April 23
 2-April 30
 3-May 7
 4-May 14

Account # 96246010

\$12,307.37
 FMS1086793 \$10,899.52
 FMS1086794 \$274.88
 NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)

1-April 23
 2-April 30
 3-May 7
 4-May 14

Thanks,

*Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
 mpaul@hoggfuel.com*



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 9, 2018 1:02 PM
To: Rahima Wahizi
Cc: max@messengerfreight.ca
Subject: Messenger Account # 96242510 & 96246010

Good Afternoon,

PAD Monday May 14, 2018

Account # 96242510

\$68,440.84
 FMS1086770 \$56,812.36
 FMS1086771 \$941.17
 NSF \$10,687.31

(\$42,749.24/4=\$10,687.31)

1-April 23

2-April 30

3-May 7

4-May 14

Account # 96246010

\$12,307.37
 FMS1086793 \$10,899.52
 FMS1086794 \$274.88
 NSF \$1,132.97

(\$1,132.97/4=\$4,531.86)

1-April 23

2-April 30

3-May 7

4-May 14

Thanks,

Monique Paul
 Credit Analyst
 Hogg Fuel and Supply Ltd.
 Transit Petroleum Inc.
 519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 16, 2018 2:25 PM
To: Rahima Wahizi
Cc: max@messengerfreight.ca
Subject: Messenger Account # 96242510 & 96246010

Importance: High

Good Afternoon,

PAD Monday May 21, 2018

Account # 96242510

\$97,870.30
FMS1085578 \$52,907.81 (NSF)
FMS1085579 \$824.79 (NSF)
FMS1087918 \$43,370.02
FMS1087919 \$767.68

Account # 96246010

\$16,561.35
FMS1085594 \$9,592.11 (NSF)
FMS1085595 \$49.21 (NSF)
FMS1087937 \$6,893.63
FMS1087938 \$26.40

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 17, 2018 10:37 AM
To: Rahima Wahizi
Cc: max@messengerfreight.ca
Subject: RE: Messenger Account # 96242510 & 96246010

Importance: High

Good Morning Max and Rahima,

As per our conversation Max below is what is coming out of the account this week and the balance next week plus whatever else is due.

Account # 96242510

\$71,004.00

FMS1085578 \$26,866.30 (NSF)

FMS1087918 \$43,370.02

FMS1087919 \$767.68

Account # 96246010

\$11,740.69

FMS1085594 \$4,820.66 (NSF)

FMS1087937 \$6,893.63

FMS1087938 \$26.40

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Monique Paul
Sent: Wednesday, May 16, 2018 2:25 PM
To: 'Rahima Wahizi'
Cc: 'max@messengerfreight.ca'
Subject: Messenger Account # 96242510 & 96246010
Importance: High

Good Afternoon,

PAD Monday May 21, 2018

Account # 96242510

\$97,870.30

FMS1085578 \$52,907.81 (NSF)

FMS1085579 \$824.79 (NSF)

FMS1087918 \$43,370.02

FMS1087919 \$767.68

Account # 96246010

\$16,561.35

FMS1085594 \$9,592.11 (NSF)

FMS1085595 \$49.21 (NSF)

FMS1087937 \$6,893.63

FMS1087938 \$26.40

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



Max Trianto

From: Monique Paul <mpaul@hoggfuel.com>
Sent: May 23, 2018 3:16 PM
To: Rahima Wahizi
Cc: max@messengerfreight.ca
Subject: Messenger Account # 96242510 & 96246010

Good Afternoon Max and Rahima,

Balance of NSF plus the invoices due this week
 PAD Monday May 28, 2018

Account # 96242510

\$74,399.39
 FMS1085578 \$26,866.30 (NSF)
 FMS1089102 \$46,699.67
 FMS1089103 \$833.42

Account # 96246010

\$15,144.08
 FMS1085594 \$4,820.66 (NSF)
 FMS1089125 \$10,200.60
 FMS1089126 \$122.82

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



From: Monique Paul
Sent: Wednesday, May 16, 2018 2:25 PM
To: 'Rahima Wahizi'
Cc: 'max@messengerfreight.ca'
Subject: Messenger Account # 96242510 & 96246010
Importance: High

Good Afternoon,

PAD Monday May 21, 2018

Account # 96242510

\$97,870.30

FMS1085578 \$52,907.81 (NSF)

FMS1085579 \$824.79 (NSF)

FMS1087918 \$43,370.02

FMS1087919 \$767.68

Account # 96246010

\$16,561.35

FMS1085594 \$9,592.11 (NSF)

FMS1085595 \$49.21 (NSF)

FMS1087937 \$6,893.63

FMS1087938 \$26.40

Thanks,

Monique Paul
Credit Analyst
Hogg Fuel and Supply Ltd.
Transit Petroleum Inc.
519-579-5330 Ext 1161
mpaul@hoggfuel.com



-

TAB

“2”

Max Trianto

From: Max Trianto <max@messengerfreight.ca>
Sent: March 13, 2017 11:55 AM
To: 'MacPherson, Greg'
Cc: 'Pillar, Barry'; 'Pulver, Scott'
Subject: RE: Hogg Fuel

I agree

Thanks Greg

From: MacPherson, Greg [mailto:Greg.MacPherson@scotiabank.com]
Sent: March-13-17 11:48 AM
To: Max Trianto
Cc: Pillar, Barry; Pulver, Scott
Subject: Hogg Fuel

Hi Max,

It is our desire to avoid placing a STOP pymt on the Hogg Fuel payment aswell. We believe it would create more problems then it would save.

Greg MacPherson | Client Solutions Analyst

Scotiabank | Commercial Banking
 255 Queens Avenue, Suite 1200,
 London, ON N6A5R8 Canada
 T 519-642-5031 F 519-642-7355
greg.macpherson@scotiabank.com
www.scotiabank.com
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 T: 1-888-855-1234
 F: 1-877-909-7038
bsc.tor@scotiabank.com

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Max Trianto

From: Catarra, Anita <anita.catarra@scotiabank.com>
Sent: July 28, 2017 10:58 AM
To: TOR, BSC
Cc: MacPherson, Greg; Pulver, Scott; Max Trianto; rahima@messengerfreight.ca
Subject: FW: STOP PAYMENT Hogg fuel and Supply limited
Attachments: MISC DEBIT-HOGG FUEL AND SUPPLY LIMITED.PNG

Que to BSCTSTP

Please see customer request below and process accordingly.

Thank you,

Anita Catarra | Assistant Manager Lending Services | BSC Lending Services Commercial | Business Service Centre

Scotiabank | Shared Services Group
 20 Queen Street W, 4th Floor, Toronto, Ontario, Canada M5H 3R3

T 647 288 1858 ext. 82079 F 1 877 909 7038
anita.catarra@scotiabank.com
scotiabank.com
 Scotiabank is a business name used by The Bank of Nova Scotia

Please consider the environment before printing this email

From: Max Trianto [mailto:max@messengerfreight.ca]
Sent: Friday, July 28, 2017 10:18 AM
To: Pulver, Scott <scott.pulver@scotiabank.com>; MacPherson, Greg <Greg.MacPherson@scotiabank.com>
Cc: Catarra, Anita <anita.catarra@scotiabank.com>; rahima@messengerfreight.ca
Subject: STOP PAYMENT Hogg fuel and Supply limited

Good morning,

Can you please put a stop payment for a MISC DEBIT-HOGG FUEL AND SUPPLY LIMITED

There will be two separate Misc Debit for total of \$ 67,831.29

There is an error on the payment amount . We need this pre authorized withdrawal to not clear our account.

Please see attached image as an example of Misc Debit from Hogg fuel

Thank you very much for your help

Max Trianto
 Financial Controller
 Messenger Freight System
 150 Dennis Road
 P.O. Box 100
 St. Thomas, ON N5P 0B6
 Bus: 519-631-9604
 Fax: 519-631-1135

<http://www.messengerfreight.ca>



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Max Trianto

From: Max Trianto <max@messengerfreight.ca>
 Sent: July 28; 2017 3:45 PM
 To: 'Pereira, Tania'
 Subject: RE: STOP Payment CASE094848768

Thanks

From: Pereira, Tania [mailto:taniam.pereira@scotiabank.com]
 Sent: July 28, 2017 3:40 PM
 To: Max Trianto <max@messengerfreight.ca>
 Subject: RE: STOP Payment CASE094848768

Going forward you can

Email your request to BSC.TOR@scotiabank.com
 Phone: 1888 855 1234
 Fax: 18779097038

Tania Pereira | Customer Support Representative | Toronto BSC Processing & Inquiries - Processing | Shared Services, Support Services

Scotiabank | Shared Services Group
 4715 Tahoe Boulevard, 3rd Floor, Mississauga, Ontario, Canada L4W 0B4
 1-888-855-1234
taniam.pereira@scotiabank.com
scotiabank.com
 Scotiabank is a business name used by The Bank of Nova Scotia

From: Max Trianto [mailto:max@messengerfreight.ca]
 Sent: Friday, July 28, 2017 3:10 PM
 To: Pereira, Tania <taniam.pereira@scotiabank.com>
 Subject: RE: STOP Payment CASE094848768

Yes

Thanks

Max Trianto
 Financial Controller
 Messenger Freight System
 150 Dennis Road
 P.O. Box 100
 St. Thomas, ON N5P 0B6
 Bus: 519-631-9604
 Fax: 519-631-1135

<http://www.messengerfreight.ca>



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From: Pereira, Tania [<mailto:rania.pereira@scotiabank.com>]
 Sent: July 28, 2017 1:30 PM
 To: max@messengerfreight.ca
 Subject: STOP Payment CASE094848768

Hello Max,

As Per the phone conversation we had at 13:19, there should be a STOP ALL placed to the Payee "HOGG FUELS AND SUPPLY LIMITED" on the DDA678760302619.

Please confirm.

Regards,

Tania Pereira | Customer Support Representative | Toronto BSC Processing & Inquiries - Processing | Shared Services, Support Services

Scotiabank | Shared Services Group
 4715 Tahoe Boulevard, 3rd Floor, Mississauga, Ontario, Canada L4W 0B4
 1-888-855-1234
rania.pereira@scotiabank.com
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Max Trianto

From: Max Trianto <max@messengerfreight.ca>
 Sent: August 8, 2017 1:48 PM
 To: 'Wild, Trevor'
 Subject: RE: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference # 095075843

Correct

Thanks
Max

From: Wild, Trevor [mailto:trevor.wild@scotiabank.com]
 Sent: August 8, 2017 1:46 PM
 To: Max Trianto <max@messengerfreight.ca>
 Subject: RE: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference #095075843

Hi Max,

My previous e-mail was to confirm the accounts that have the stops.

Please confirm the below stops are the stops you are requesting to be removed.

STOP

1787930 ONTARI 67876 03026 19
 STOP ALL
 DATE ENTERED 2017/07/28
 DATE EXPIRED 2017/10/26
 Payee HOGG FUEL AND SUPPLY LIMITED
 Type PRE-AUTH PYMT

USD ACCOUNT
 1787930 ONTARI 67876 01420 18
 STOP ALL
 DATE ENTERED 2017/05/08
 DATE EXPIRED 2017/08/06
 Payee TRANSIT HOGG FUELS (STOP ALL)
 Type PRE-AUTH PYMT

Best regards,
Trevor Wild | Float Officer, Processing | BSC Processing & Inquiries - Processing | BSC Support

Scotiabank | Shared Services Group
4715 Tahoe Boulevard, 3rd Floor, Mississauga Ontario, L4W 0B4

T 1-888-855-1234 F 1-877-909-7038
Trevor.Wild@scotiabank.com
scotiabank.com
Scotiabank is a business name used by The Bank of Nova Scotia

From: Max Trianto [<mailto:max@messengerfreight.ca>]
Sent: Tuesday, August 8, 2017 1:41 PM
To: Wild, Trevor <trevor.wild@scotiabank.com>
Subject: RE: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference #095075843

Thanks

From: Wild, Trevor [<mailto:trevor.wild@scotiabank.com>]
Sent: August 8, 2017 1:15 PM
To: max@messengerfreight.ca
Cc: TOR, BSC <bsc.tor@scotiabank.com>
Subject: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference #095075843

Good afternoon Max,

I received your e-mail requesting the stop payments for Transit Hogg and Transit Petroleum to be removed.

Please advise the account(s) these stop payments have been place and I will promptly remove the stops.

Should you have further questions please do not hesitate to contact us at 1-888-855-1234.

Best regards,
Trevor Wild | Float Officer, Processing | BSC Processing & Inquiries - Processing | BSC Support

Scotiabank | Shared Services Group
4715 Tahoe Boulevard, 3rd Floor, Mississauga Ontario, L4W 0B4

T 1-888-855-1234 F 1-877-909-7038
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Max Trianto

From: Max Trianto <max@messengerfreight.ca>
Sent: August 8, 2017 1:41 PM
To: 'Wild, Trevor'
Subject: RE: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference # 095075843

Thanks

From: Wild, Trevor [mailto:trevor.wild@scotiabank.com]
Sent: August 8, 2017 1:15 PM
To: max@messengerfreight.ca
Cc: TOR, BSC <bsc.tor@scotiabank.com>
Subject: Remove the Stop payment for Transit Hogg and Transit Petroleum - Reference #095075843

Good afternoon Max,

I received your e-mail requesting the stop payments for Transit Hogg and Transit Petroleum to be removed.

Please advise the account(s) these stop payments have been place and I will promptly remove the stops.

Should you have further questions please do not hesitate to contact us at 1-888-855-1234.

Best regards,
 Trevor Wild | Float Officer, Processing | BSC Processing & Inquiries - Processing | BSC Support

Scotiabank | Shared Services Group
 4715 Tahoe Boulevard, 3rd Floor, Mississauga Ontario, L4W 0B4

T 1-888-855-1234 F 1-877-909-7038

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Max Trianto

From: Fontanilla, Elizabeth <elizabeth.fontanilla@scotiabank.com>
Sent: August 2, 2017 8:43 AM
To: max@messengerfreight.ca
Cc: TOR, BSC
Subject: FW: 1787930 Ontario Inc - Case 094922422

Good morning Max,

This is to confirm that I have processed the following pics of \$43,579.09 and \$10,786.07 and credited your account today, as requested, as only 2 items were automatically returned yesterday.

Please let me know if I can be of further assistance.

Regards,

Elizabeth Fontanilla | Customer Support Representative | Business Service Center - Processing & Inquiries - Deposit Services |

Scotiabank | Shared Services Group
 4715 Tahoe Blvd., 3rd Floor, Mississauga, ON L4W0B5
 T 1-888-855-1234 F 1.877.909.7038
elizabeth.fontanilla@scotiabank.com
scotiabank.com
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From: Fontanilla, Elizabeth
Sent: Tuesday, August 1, 2017 1:35 PM
To: 'max@messengerfreight.ca' <max@messengerfreight.ca>
Cc: TOR, BSC <bsc.tor@scotiabank.com>
Subject: 1787930 Ontario Inc - Case 094922422

Good afternoon Max,

Re: AC 678760302619

Thank you for your email below regarding stopped items which went through your account yesterday. Please be advised that if these items will not be credited back to your account at the end of day today we will returned them manually tomorrow. This is just to ensure that the adjustment will not be duplicated.

I do appreciate your patience and understanding.

Thank you and regards,

=====

From: max@messengerfreight.ca
To: "MacPherson, Greg" <Greg.MacPherson@scotiabank.com>,
 "Pulver, Scott" <scott.pulver@scotiabank.com>,
 "TOR, BSC" <bsc.tor@scotiabank.com>
Date: 8/1/2017 2:26:36 PM

Subject:FW: STOP PAYMENT Hogg fuel and Supply limited
Good morning,

Attached please find MISC DEBIT from Transit Hogg, who also operate as
Transit Petroleum Inc for Total of \$ 67,831.32

Please reverse the misc debit as per stop payment request for these charges
July 28 as per below e mail

Please confirm

Regards

Max

1787930 ONTARIO INC. 678760302619 Jul 31, 2017 - Aug 01, 2017

07/31/2017 23:03	MISC DEBIT-HOGG FUEL AND SUPPLY LIMITED-000000601664782
07/31/2017 23:03	MISC DEBIT-HOGG FUEL AND SUPPLY LIMITED-000000601664783
07/31/2017 23:03	MISC DEBIT-TRANSIT PETROLEUM INC.-000000601664805
07/31/2017 23:03	MISC DEBIT-TRANSIT PETROLEUM INC.-000000601664806

Elizabeth Fontanilla | Customer Support Representative | Business Service Center - Processing & Inquiries - Deposit Services |

Scotiabank | Shared Services Group
4715 Tahoe Blvd., 3rd Floor, Mississauga, ON L4W0B5
T 1-888-855-1234 F 1.877.909.7038
elizabeth.fontanilla@scotiabank.com
scotiabank.com
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UNDERTAKINGS, REFUSALS AND QUESTIONS TAKEN UNDER ADVISEMENT CROSS EXAMINATION OF NATHAN MCDANIEL ON HIS AFFIDAVIT SWORN SEPTEMBER 18, 2018, OCTOBER 15, 2018, AND OCTOBER 31, 2018, CONDUCTED ON NOVEMBER 12, 2018			
No.	Page	Question	Response
Undertakings Under AdviseMENT Refusals			
		accompanying email or fax showing the date and time it was sent	
6	62	289/290 To provide all email correspondence with Don Poort from June 28, 2018 to present	Attached as Tab "6"
7	79	351 To advise as to what date Transit supplied fuel to 178	July 12, 2018
8	79	353/356 To advise when you first contacted Petro Canada and when did you enter into an agreement with Petro Canada to supply fuel to 178	Attached as Tab "8"
9	84/85	375/383 To look for any correspondence from MNP and any communications with MNP regarding a demand for the return of the agreed payment	Attached as Tab "9"
10	85	381 To look for any internal emails with respect to the stop of the PAD	Attached as Tab "10"
11	85	382 To look for any internal emails for or relating to the demand for the return of the agreed payment	See Tab "10"

Court File Numbers: 35-2395487 and 35-2395481
 Estate File Numbers: 35-2395487 and 35-2395481

ONTARIO
 SUPERIOR COURT OF JUSTICE
 IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICES OF INTENTION TO MAKE A PROPOSAL OF
 1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE PROVINCE OF
 ONTARIO

UNDERTAKINGS, REFUSALS AND QUESTIONS TAKEN UNDER ADVISEMENT CROSS EXAMINATION OF NATHAN MCDANIELSON HIS AFFIDAVIT SWORN SEPTEMBER 18, 2018, OCTOBER 15, 2018 AND OCTOBER 31, 2018 CONDUCTED ON NOVEMBER 12, 2018				
No.	Question	Undertakings Under Advise- ment	Refusals	Response
7	79 351	To advise as to what date Transit supplied fuel to 178		
				July 12, 2018

-
TAB

“17”

MNP LTD.
300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

District of: Ontario
Division No. 05 - London
Court No. 35-2395481
Estate No. 35-2395481

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)

In the matter of the proposal of
1787930 Ontario Inc. cob as Messenger Freight Systems
of the City of St. Thomas
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

Transit Petroleum Inc
5 Hill Street, PO Box 1720 Kitchener, ON N3G 4R3
Monique Paul mpaul@hoggfuel.com

In the matter of the proposal of 1787930 Ontario Inc. of the City of St. Thomas in the Province of Ontario and the claim of
Transit Petroleum Inc creditor.

I, Monique Paul (name of creditor or representative of the creditor), of the city of Kitchener in the province of Ontario, do hereby certify:

1. That I am a creditor of the above named debtor (or I am credit analyst (position/title) of Transit Petroleum Inc creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of proposal, namely the 2nd day of July 2018, and still is, indebted to the creditor in the sum of \$ 202,791.59, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ 202,791.59
(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ 202,791.59, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts)

FORM 31 — Concluded

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____.
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.
- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I ~~am/am not~~ (or the above-named creditor is/is not) related to the debtor within the meaning of section 4 of the Act, and ~~do/does~~ (have/has/have not/has not) deal with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.) See Schedule B

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at Kitchener, Ontario this 1st day of November, 2018.

Debbie Mohr
 Witness
Debbie Mohr

Manuel Paul
 Creditor
 Phone Number: 519-571-5330
 Fax Number: 519-571-9012
 E-mail Address: mpaul@hoggfuel.com

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
 WARNINGS: A trustee may, pursuant to subsection 126(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
 Subsection 20(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

IRANIT PETROLEUM INC.
 SCHEDULE A
 AMOUNT OWING
 87 PAGES

ACCOUNT NUMBER	INVOICE NUMBER	INVOICE DATE	AMOUNT OF INVOICE	LESS PAYMENT APPLIED	LESS TRANSCATION AFTER JULY 2,2018	TOTAL AMOUNT OWING
96242510	1094583	JUNE 6,2018	\$46,866.23	\$19,530.78	\$0.00	\$27,335.45
96242510	1094584	JUNE 10,2018	\$713.20	\$0.00	\$0.00	\$713.20
96246010	1094606	JUNE 10,2018	\$8,873.06	\$5,070.82	\$0.00	\$3,802.24
96246010	1094607	JUNE 10,2018	\$103.13	\$0.00	\$0.00	\$103.13
96242510	1095819	JUNE 17,2018	\$40,372.51	\$0.00	\$0.00	\$40,372.51
96242510	1095820	JUNE 17,2018	\$699.86	\$0.00	\$0.00	\$699.86
96246010	1095842	JUNE 17,2018	\$10,476.73	\$0.00	\$0.00	\$10,476.73
96246010	1095843	JUNE 17,2018	\$230.92	\$0.00	\$0.00	\$230.92
96242510	1097047	JUNE 24,2018	\$46,117.37	\$0.00	\$0.00	\$46,117.37
96242510	1097048	JUNE 24,2018	\$720.14	\$0.00	\$0.00	\$720.14
96246010	1097064	JUNE 24,2018	\$8,179.19	\$0.00	\$0.00	\$8,179.19
96246010	1097065	JUNE 24,2018	\$76.81	\$0.00	\$0.00	\$76.81
96242510	1098253	JUNE 30,2018	\$45,312.48	\$0.00	\$0.00	\$45,312.48
96242510	1098254	JUNE 30,2018	\$783.81	\$0.00	\$0.00	\$783.81
96246010	1098271	JUNE 30,2018	\$6,877.20	\$0.00	\$0.00	\$6,877.20
96246010	1098272	JUNE 30,2018	\$143.16	\$0.00	\$0.00	\$143.16
96242510	1099424	JULY 8,2018	\$49,239.64	\$0.00	\$40,549.16	\$8,690.48
96242510	1099425	JULY 8,2018	\$794.64	\$0.00	\$615.29	\$179.35
96246010	1099442	JULY 8,2018	\$11,350.03	\$0.00	\$9,372.47	\$1,977.56
96246010	1099443	JULY 8,2018	\$102.11	\$0.00	\$102.11	<u>\$0.00</u>
						\$202,791.59



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094583

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: DATE, TIME, GARD No., DRIVEN/NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicle IDs and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

18% INTEREST CHARGED AT 1% PER MONTH (18.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE NO.: 1094583

H.S.T. REG. NO. 105348819 PAGE NO.: 2

FOR THE PERIOD ENDING: 10-Jun-2018

LOG	VEHICLE DESC DATE	TIME	GALP NO.	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	TAXES	AMOUNT
#62011	62011	Previous Odom: 483621 KM As of: 02-Jun-2018						
2	07-Jun-2018	09:52	62011	62011	485934	154.80	107.70	166.72
2	08-Jun-2018	17:38	62011	62011	486445	177.60	106.65	189.41
4	#2 ULS DIESEL, CLEAR			Total KM	2824	332.40		356.13
	L / 100 KM	11.771		COST / KM				0.126
	Miles / GAL	23.994		COST / MILE				0.203
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
3	04-Jun-2018	05:55	62012	62012	0	124.20	109.73	136.28
4	#2 ULS DIESEL, CLEAR					124.20		136.28
#62014	62014	Previous Odom: 524197 KM As of: 31-May-2018						
2	05-Jun-2018	03:12	62014	62014	524199	130.80	108.63	142.09
2	06-Jun-2018	05:15	62014	62014	524205	200.20	107.63	215.48
2	06-Jun-2018	22:26	62014	62014	524199	164.80		177.37
2	08-Jun-2018	20:30	62014	62014	524205	151.90	106.65	162.00
4	#2 ULS DIESEL, CLEAR			Total KM	8	647.70		696.94
#62015	62015	Previous Odom: 143249 KM As of: 02-Jun-2018						
2	04-Jun-2018	17:40	62015	62015	143711	177.00	109.73	194.22
2	06-Jun-2018	14:34	62015	62015	167453	115.00	107.63	123.77
4	#2 ULS DIESEL, CLEAR			Total KM	24204	292.00		317.99
	L / 100 KM	1.206		COST / KM				0.013
	Miles / GAL	234.104		COST / MILE				0.021
#62019	62019	No Prior Odom Reading Available. No Mileage calculations.						
2	05-Jun-2018	03:00	62019	62019	0	39.20	108.63	42.58
2	06-Jun-2018	08:11	62019	62019	0	367.60	107.63	395.65
2	07-Jun-2018	20:58	62019	62019	0	114.10	107.70	122.89
4	#2 ULS DIESEL, CLEAR					520.90		561.12
#62020	62020	No Prior Odom Reading Available. No Mileage calculations.						
2	06-Jun-2018	14:28	62020	62020	0	420.60	107.63	452.69
2	10-Jun-2018	12:41	62020	62020	0	322.20	108.88	350.81
4	#2 ULS DIESEL, CLEAR					742.80		803.50

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PAST DUE INTEREST CHARGED AT 17% PER MONTH (20.65% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
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INVOICE NO.: 1094583

H.S.T. REG. NO. 108348819 PAGE NO.: 3

FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE/DESC	DATE	TIME	GAL/NO	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62023	62023	Previous Odom: 563433 KM As of: 29-May-2018							
2	06-Jun-2018	15:07	62023	62023		485539	458.00	107.63	492.95
2	07-Jun-2018	20:21	62023	62023		547789	259.00	107.70	278.94
2	10-Jun-2018	18:10	62023	62023		564885	252.10	108.88	274.49
4	#2 ULS DIESEL, CLEAR			Total KM		1452	969.10		1046.38
	L / 100 KM	66.742		COST / KM	0.721				
	Miles / GAL	4.232		COST / MILE	1.160				
#62025	62025	Previous Odom: 589438 KM As of: 02-Jun-2018							
2	04-Jun-2018	22:38	62025	62025		643086	300.00	109.73	329.19
3	06-Jun-2018	15:38	62025	62025		590359	210.00	107.63	226.02
2	07-Jun-2018	03:58	62025	62025		591072	250.00	107.70	269.25
4	#2 ULS DIESEL, CLEAR			Total KM		1634	760.00		824.46
	L / 100 KM	46.512		COST / KM	0.505				
	Miles / GAL	6.072		COST / MILE	0.812				
#62028	62028	Previous Odom: 142482 KM As of: 03-Jun-2018							
2	06-Jun-2018	01:48	62028	62028		608674	179.90	107.63	193.63
2	08-Jun-2018	22:56	62028	62028		138498	177.30	106.65	189.09
3	10-Jun-2018	01:42	62028	62028		161122	186.90	108.88	203.50
4	#2 ULS DIESEL, CLEAR			Total KM		18640	544.10		586.22
	L / 100 KM	2.919		COST / KM	0.031				
	Miles / GAL	96.755		COST / MILE	0.051				
#62029	62029	No Prior Odom Reading Available. No Mileage calculations.							
2	06-Jun-2018	17:05	62029	62029		0	419.80	107.63	451.83
2	08-Jun-2018	07:48	62029	62029		0	245.60	106.65	261.93
2	09-Jun-2018	12:34	62029	62029		0	105.90	108.88	115.30
2	09-Jun-2018	12:38	62029	62029		0	83.50		90.91
4	#2 ULS DIESEL, CLEAR						854.80		919.97
#62031	62031	Previous Odom: 702581 KM As of: 03-Jun-2018							
2	06-Jun-2018	02:40	62031	62031		703888	460.00	107.63	495.10
2	08-Jun-2018	05:41	62031	62031		705122	173.60	106.65	185.14
2	10-Jun-2018	04:58	62031	62031		706713	541.40	108.88	589.48
4	#2 ULS DIESEL, CLEAR			Total KM		4132	1175.00		1269.72
	L / 100 KM	28.437		COST / KM	0.307				
	Miles / GAL	9.932		COST / MILE	0.495				
#62034	62034	Previous Odom: 149276 KM As of: 02-Jun-2018							

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FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (619) 571-1220 Fax: (619) 579-8920 Email: fmsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094583

H.S.T. REG. NO. 105348519 PAGE NO.: 4

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: NO, VEHICLE DESC, DATE, TIME, GARD NO, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.6% PER ANNUM ON UNPAID OVERDUE BALANCES)
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INVOICE NO.: 1094563

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: LOG, VEHICLE-SS, DATE, TIME, ODOMETER, DRIVER NAME, ODOMETER READING, QUANTITY, PRICE, AMOUNT. Includes multiple rows for different vehicles and dates, with sub-totals and previous odometer readings.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
LATEST DUE INTEREST CHARGED AT 14% PER MONTH (16.8% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1094583

H.S.T. REG. NO. 105348619 PAGE NO.: 6

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: VEHICLE ID, DATE, TIME, ODOMETER, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple entries for various dates and vehicle IDs, with summary rows for total kilometers and costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1094583

H.S.T. REG. NO. 105348619 PAGE NO.: 7

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various dates in June 2018, including vehicle descriptions like '4 #2 ULS DIESEL, CLEAR' and odometer readings.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1094583

H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: VGC, VEHICLE/DESC, DATE, TIME, GARD NO, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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H.S.T. REG. NO. 105348619 PAGE NO.: 9

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: OC, VEHICLE DESC, DATE, TIME, ODOM NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1.5% DUE INTEREST CHARGED AT 1.5% PER MONTH (18.50%) PEP ANNUUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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H.S.T. REG. NO. 106348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, ASPP, END, DRIVER NAME, ODOMETER READING, GALLONS, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicle IDs and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12.50%) PER ANNUM ON UNPAID OVERDUE BALANCES
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H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE	DESC	DATE	TIME	ACRD	NO	DRIVER	NAME	ODOMETER	READING	QUANTITY	PRICE	AMOUNT
2	07-Jun-2018			20:41	62118	62118			609161		395.00	107.70	425.42
4	#2 ULS DIESEL, CLEAR							Total KM	2659		852.00		921.86
	L / 100 KM							COST / KM					
	Miles / GAL			8.814				COST / MILE					
#62119	62119	Previous Odom: 596772 KM As of: 03-Jun-2018											
2	10-Jun-2018			14:33	62119	62119			601922		503.20	108.88	547.88
4	#2 ULS DIESEL, CLEAR							Total KM	5150		503.20		547.88
	L / 100 KM							COST / KM					
	Miles / GAL			28.905				COST / MILE					
#62121	62121	Previous Odom: 166316 KM As of: 30-May-2018											
2	04-Jun-2018			13:45	62121	62121			135636		144.60	109.73	158.67
2	06-Jun-2018			13:59	62121	62121			136464		276.40	107.63	297.49
4	#2 ULS DIESEL, CLEAR							Total KM	*****		421.00		456.16
												Subtotal	41474.59
ON HST @ 13% Registration #105348619													5391.64
4	#2 ULS DIESEL, CLEAR							Total	38320.58				46866.23
TAXES INCLUDED IN ABOVE SUBTOTAL												Please pay this amount	=====
FEDERAL EXCISE TAX 38320.58 L 4.00 /L												1532.82	
ON PROVINCIAL FUEL TAX 38320.58 L 14.30 /L												5479.84	

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

2% DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 573-8920 Email: fmsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094584

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: Date, Vehicle/Driver, Time, Odometer Reading, Quantity (Litres), Price, Amount. Includes fuel dispensing records for various vehicles and diesel exhaust fluid costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
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N5P0B6

INVOICE NO.: 1094584

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: Loc, VEHICLE-DESS, DATE, TIME, CARD No., DRIVER/NAME, ODOMETER READING, QUANTITY (LITRES), UNIT PRICE, AMOUNT. Includes rows for vehicle #62023, #62028, #62036, #62041, #62047, #62060, and #62064 with fuel and DEF details.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
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INVOICE NO.: 1094584

H.S.T. REG. NO. 105345619 PAGE NO.: 3

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 27, 4=Waterloo, 5=Guelph, 6=Strasburg

LATEST DUE INTEREST CHARGED AT 14% PER MONTH (16.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094584

H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 10-Jun-2018

DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
5 08-Jun-2018	11:42	62092 62092		735275	22.55	58.00	13.08
12 DIESEL EXHAUST FLUID (DEF)			Total KM	634201	22.55		13.08
L / 100 KM	0.004		COST / KM UNKNOWN				
Miles / GAL	79430.17		COST / MILE UNKNOWN				
#62094 62094 No Prior Odom Reading Available. No Mileage calculations.							
2 07-Jun-2018	23:03	62094 62094		0	16.20	58.00	9.40
12 DIESEL EXHAUST FLUID (DEF)					16.20		9.40
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.							
2 04-Jun-2018	15:43	62097 62097		0	37.02	58.00	21.47
2 10-Jun-2018	15:26	62097 62097		0	19.46		11.29
12 DIESEL EXHAUST FLUID (DEF)					56.48		32.76
#62104 62104 Previous Odom: 139871 KM As of: 03-Jun-2018							
2 05-Jun-2018	19:14	62104 62104		127094	18.06	58.00	10.47
2 06-Jun-2018	19:22	62104 62104		150296	33.28		19.30
2 07-Jun-2018	17:41	62104 62104		141460	12.25		7.10
2 10-Jun-2018	19:06	62104 62104		151832	17.98		10.43
12 DIESEL EXHAUST FLUID (DEF)			Total KM	11961	91.57		47.31
L / 100 KM	0.682		COST / KM 0.004				
Miles / GAL	414.135		COST / MILE 0.006				
#62105 62105 Previous Odom: 16663 KM As of: 30-May-2018							
2 04-Jun-2018	17:06	62105 62105		155655	26.74	58.00	15.51
5 09-Jun-2018	13:42	62105 62105		173617	26.61		15.43
12 DIESEL EXHAUST FLUID (DEF)			Total KM	156954	53.35		30.94
L / 100 KM	0.034		COST / KM UNKNOWN				
Miles / GAL	8308.892		COST / MILE UNKNOWN				
#62106 62106 No Prior Odom Reading Available. No Mileage calculations.							
2 05-Jun-2018	05:01	62106 62106		0	30.48	58.00	17.68
12 DIESEL EXHAUST FLUID (DEF)					30.48		17.68
#62112 62112 Previous Odom: 589842 KM As of: 03-Jun-2018.							
2 10-Jun-2018	19:54	62112 62112		566807	20.00	58.00	11.60
12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	20.00		11.60

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094584

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	GROMETER READING	QUANTITY LITRES	PRICE	AMOUNT	
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.							
2	05-Jun-2018	10:06	62114	62114	0	22.60	58.00	13.11	
2	06-Jun-2018	17:08	62114	62114	0	26.13		15.16	
12	DIESEL EXHAUST FLUID (DEF)							48.73	28.27
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.							
2	07-Jun-2018	23:49	62115	62115	0	26.31	58.00	15.26	
2	08-Jun-2018	23:04	62115	62115	0	25.74		14.93	
12	DIESEL EXHAUST FLUID (DEF)							52.05	30.19
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.							
2	08-Jun-2018	16:27	62117	62117	0	17.32	58.00	10.05	
12	DIESEL EXHAUST FLUID (DEF)							17.32	10.05
							Subtotal	631.14	
ON HST @ 13% Registration #105348619								82.06	
12 DIESEL EXHAUST FLUID (DEF)							Total	1088.15	
TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	713.20	
FEDERAL EXCISE TAX 1088.15 L 0.00 /L							0.00		

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1 1/4% PER MONTH (15.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094606

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: LOC, AVENUE/DESC, DATE, TIME, GALT, DRIVER/NAME, ODOMETER, QUANTITY, PRICE, AMOUNT. Includes entries for UNIT 1001, DRIVER 9, DRIVER 17, DRIVER 30, and DRIVER 33 with fuel consumption details and a subtotal at the bottom.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094606

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 10-Jun-2016

LOG	VEHICLE DESC	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
	4 #2 ULS DIESEL, CLEAR									
						Total	7357.95		8873.06	
	TAXES INCLUDED IN ABOVE SUBTOTAL						Please pay this amount			=====
	FEDERAL EXCISE TAX	7357.95 L	4.00 /L			294.32				
	ON PROVINCIAL FUEL TAX	7357.95 L	14.30 /L			1052.19				

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094607

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE-DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#0016	DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.							
ON H	04-Jun-2018	06:41	80016	DRIVER 9	0	37.00	72.20	26.71	
ON H	05-Jun-2018	20:21	80016	DRIVER 9	0	22.76	72.24	16.44	
ON H	07-Jun-2018	01:11	80016	DRIVER 9	733773	18.63	72.19	13.45	
12	DIESEL EXHAUST FLUID (DEF)						78.39		56.60
#0024	DRIVER 17	Previous Odom: 591657 KM As of: 03-Jun-2018							
ON H	04-Jun-2018	21:57	80024	DRIVER 17	592327	48.01	72.19	34.66	
12	DIESEL EXHAUST FLUID (DEF)								
	L / 100 KM	7.166	Total KM		670	48.01		34.66	
	Miles / GAL	39.414	COST / KM						
			COST / MILE						
							Subtotal	91.26	
ON HST @ 13% Registration #105348619								11.87	
12	DIESEL EXHAUST FLUID (DEF)						Total	126.40	103.13
TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	=====	
FEDERAL EXCISE TAX 126.40 L 0.00 /L							0.00		

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.5% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, CARD NO., DRIVER/NAME, ODOMETER READING, QUANTITY (GAL), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicle IDs and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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150 DENNIS RD.,
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOG, VEHICLE, DESG, DATE, TIME, CARD NO., DELIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.66%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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150 DENNIS RD.,
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: Loc, VEHICLE DESC, DATE, TIME, ODOM, DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Includes data for various dates in June 2018, odometer readings, and fuel costs for ULS Diesel, Clear.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.65%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: VEHICLE DESC, DATE, TIME, GARD No, DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1% PER MONTH (12.50% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: DATE, TIME, CARD No., DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Includes multiple rows for different vehicles and dates, with summary rows for total kilometers and costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105346619 PAGE NO.: 6

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, MILEAGE. Includes summary rows for vehicle #2 ULS DIESEL, CLEAR with total KM, L/100 KM, Miles/GAL, COST/KM, and COST/MILE.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
LATEST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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H.S.T. REG. NO. 105348619 PAGE NO.: 7

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: DATE, TIME, CARD No., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple rows of fuel dispensing data for various dates in June 2018, categorized by card number (e.g., #2 ULS DIESEL, CLEAR).

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1.5% INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOG, VEHICLE ID, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.55%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 17-Jun-2018

DATE	TIME	GARD	DRIVER/NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2 11-Jun-2018	16:42	62100	62100	147745	272.00	108.88	296.15
2 15-Jun-2018	15:53	62100	62100	175308	142.40	109.03	155.26
4 #2 ULS DIESEL, CLEAR				Total KM	7960	414.40	451.41
L / 100 KM				5.206	COST / KM	0.057	
Miles / GAL				54.250	COST / MILE	0.091	
#62102 62102 Previous Odom: 556738 KM As of: 13-Mar-2018							
2 17-Jun-2018	19:59	62102	62102	566015	233.50	108.68	253.77
4 #2 ULS DIESEL, CLEAR				Total KM	9287	233.50	253.77
L / 100 KM				2.514	COST / KM	0.027	
Miles / GAL				112.329	COST / MILE	0.044	
#62104 62104 Previous Odom: 151832 KM As of: 10-Jun-2018							
2 11-Jun-2018	19:28	62104	62104	591294	69.70	108.88	75.89
2 13-Jun-2018	19:49	62104	62104	191129	154.80	108.10	167.34
2 14-Jun-2018	19:59	62104	62104	162378	73.70	108.35	79.85
4 #2 ULS DIESEL, CLEAR				Total KM	10546	298.20	323.08
L / 100 KM				2.828	COST / KM	0.031	
Miles / GAL				99.882	COST / MILE	0.049	
#62105 62105 Previous Odom: 173617 KM As of: 09-Jun-2018							
2 11-Jun-2018	15:38	62105	62105	80901	331.90	108.88	361.37
2 13-Jun-2018	15:03	62105	62105	171162	209.50	108.10	226.47
4 #2 ULS DIESEL, CLEAR				Total KM	*****	541.40	587.84
#62106 62106 No Prior Odom Reading Available. No Mileage calculations.							
2 12-Jun-2018	09:30	62106	62106	13	358.00	108.00	386.64
3 13-Jun-2018	10:09	62106	62106	0	170.20	108.10	183.99
2 15-Jun-2018	14:19	62106	62106	0	203.30	109.03	221.66
4 #2 ULS DIESEL, CLEAR					731.50		792.29
#62107 62107 Previous Odom: 548744 KM As of: 10-Jun-2018							
2 11-Jun-2018	13:59	62107	62107	549214	160.00	108.88	174.21
4 #2 ULS DIESEL, CLEAR				Total KM	470	160.00	174.21
L / 100 KM				34.043	COST / KM	0.371	
Miles / GAL				8.296	COST / MILE	0.597	
#62109 62109 Previous Odom: 146908 KM As of: 08-Jun-2018							

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1ST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
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N5P0B6

INVOICE NO.: 1095819

H.S.T. REG. NO. 105343619 PAGE NO.: 10

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOG, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.5% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 17-Jun-2018

TRIP	VEHICLE DESC	DATE	TIME	GARD No	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2		15-Jun-2016	04:28	62118	62118	612223	440.00	109.03	479.73
4	#2 ULS DIESEL, CLEAR					3062	440.00		479.73
	L / 100 KM	14.370			Total KM				
	Miles / GAL	19.654			COST / KM	0.157			
					COST / MILE	0.252			
Subtotal									35727.91
ON HST @ 13% Registration #105348619									4644.60
4 #2 ULS DIESEL, CLEAR									
Total									32939.15
TAXES INCLUDED IN ABOVE SUBTOTAL									40372.51
Please pay this amount									=====

	FEDERAL EXCISE TAX	32939.15 L	4.00 /L			1317.57			
	ON PROVINCIAL FUEL TAX	32939.15 L	14.30 /L			4710.30			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095620

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: Loc, VEHICLE DESC, TIME, CARD NO, DRIVER NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Contains multiple rows for different vehicle IDs and dates, including odometer readings and fuel amounts.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.58%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
NSPOB6

INVOICE NO.: 1095820

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: DATE, TIME, ODOMETER READING, QUANTITY (LITERS), PRICE, AMOUNT. Includes multiple rows for different dates and vehicle IDs (e.g., #62023, #62031, #62041, #62047, #62053, #62055, #62063) with fuel consumption and cost details.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 14% PER MONTH (16.96% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095820

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOG, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.5% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
NSPOB6

INVOICE NO.: 1095820

H.S.T. REG. NO. 105349519 PAGE NO.: 4

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOC, VENUE/DESC, DATE, TIME, CARD NO, DRIVER/NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various locations and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1.5% PER MONTH (18.00% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095820

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT PAID
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ON HST @ 13% Registration #105348619	Subtotal	619.35
		80.51
12 DIESEL EXHAUST FLUID (DEF)	Total	1067.85
TAXES INCLUDED IN ABOVE SUBTOTAL	Please pay this amount	699.86

FEDERAL EXCISE TAX 1067.85 L 0.00 /L	0.00	

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (619) 571-1220 Fax: (619) 579-8920 Email: fimsinv@transitfuel.com

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095842

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER/UNIT/VOL, ODOMETER READINGS, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple entries for units 1001, 80016, 80024, 80037, 80496, and 80498.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 14% PER MONTH (16.68% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



6 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R6 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095842

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
ON H		13-Jun-2018	09:18	80498	DRIVER 33				
ON H		14-Jun-2018	14:29	80498	DRIVER 33	0	513.30	105.20	539.99
						0	563.13	105.80	595.79
	4 #2 ULS DIESEL, CLEAR						1779.44		1885.01

					Subtotal				9250.54
					ON HST @ 13% Registration #105348619				1047.09
					QC QST @ 9.975% Registration #1223355010				119.30
					QC GST @ 5% Registration #105348619				59.80

					Total		8647.37		10476.73
					Please pay this amount				=====
	TAXES INCLUDED IN ABOVE SUBTOTAL								

	FEDERAL EXCISE TAX			8647.37 L	4.00 /L				345.89
	ON PROVINCIAL FUEL TAX			7547.37 L	14.30 /L				1079.27
	QC PROVINCIAL FUEL TAX			1100.00 L	varies /L				222.20

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH OR 12% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095843

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

Table with columns: QTY, VERIFIED DATE, TIME, GAH NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for UNIT 1001, DRIVER 9, DRIVER 17, DRIVER 30, and DRIVER 33, along with fuel costs and taxes.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095843

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC	TIME	CARD NO	DRIVER NAME	GRO METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
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TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX	283.02 L	0.00 /L	0.00
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Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE DESC DATE	TIME	AGARD No	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
#62000	62000	Previous Odom: 555 KM As of: 17-Jun-2018						
2	23-Jun-2018	16:06	62000	62000	55	235.40	106.98	251.83
4	#2 ULS DIESEL, CLEAR				Total KM	*****	235.40	251.83
#62001	62001	No Prior Odom Reading Available. No Mileage calculations.						
3	18-Jun-2018	13:24	62001	62001	0	317.00	108.68	344.52
2	20-Jun-2018	23:05	62001	62001	0	140.00	108.50	151.90
4	#2 ULS DIESEL, CLEAR					457.00		496.42
#62002	62002	No Prior Odom Reading Available. No Mileage calculations.						
2	21-Jun-2018	13:14	62002	62002	141200	141.30	108.50	153.31
4	#2 ULS DIESEL, CLEAR					141.30		153.31
#62005	62005	Previous Odom: 168362 KM As of: 13-Jun-2018						
2	18-Jun-2018	14:42	62005	62005	145406	178.70	108.68	194.21
2	19-Jun-2018	14:25	62005	62005	142528	250.00	106.60	266.50
2	24-Jun-2018	13:47	62005	62005	160893	297.90	106.98	318.69
4	#2 ULS DIESEL, CLEAR				Total KM	*****	726.60	779.40
#62006	62006	No Prior Odom Reading Available. No Mileage calculations.						
2	19-Jun-2018	19:35	62006	62006	0	280.00	106.60	298.48
2	21-Jun-2018	11:24	62006	62006	0	354.90	108.50	385.07
4	#2 ULS DIESEL, CLEAR					634.90		683.55
#62009	62009	Previous Odom: 584136 KM As of: 11-Jun-2018						
2	18-Jun-2018	05:35	62009	62009	569407	142.90	108.68	155.30
2	20-Jun-2018	17:01	62009	62009	571197	213.60	108.50	231.76
2	23-Jun-2018	10:08	62009	62009	588650	272.30	106.98	291.31
4	#2 ULS DIESEL, CLEAR				Total KM	4514	628.80	678.37
		L / 100 KM	13.930	COST / KM	0.150			
		Miles / GAL	20.275	COST / MILE	0.242			
#62011	62011	Previous Odom: 489236 KM As of: 16-Jun-2018						
5	23-Jun-2018	09:14	62011	62011	490711	219.33	106.98	234.64
4	#2 ULS DIESEL, CLEAR				Total KM	1475	219.33	234.64
		L / 100 KM	14.870	COST / KM	0.159			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: LOGS, VEHICLE/DESC, DATE, TIME, CARD No., DRIVER/NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2		20-Jun-2018	23:19	62023	62023				
2		24-Jun-2018	23:15	62023	62023	568449	375.00	108.50	406.88
						565238	101.00	106.98	108.05
4	#2 ULS DIESEL, CLEAR				Total KM	13463	731.00		792.06
					L / 100 KM				5.430
					Miles / GAL				52.015
					COST / KM				0.059
					COST / MILE				0.095
#62025 62025 Previous Odom: 597082 KM As of: 16-Jun-2018									
2		21-Jun-2018	01:09	62025	62025	593370	264.00	108.50	286.44
3		23-Jun-2018	03:09	62025	62025	568968	213.00	106.98	227.87
4	#2 ULS DIESEL, CLEAR				Total KM	*****	477.00		514.31
#62028 62028 Previous Odom: 148445 KM As of: 17-Jun-2018									
2		19-Jun-2018	17:40	62028	62028	570628	428.70	106.60	456.99
2		21-Jun-2018	23:23	62028	62028	0	156.60	108.50	169.91
3		23-Jun-2018	03:18	62028	62028	0	236.10	106.98	252.58
4	#2 ULS DIESEL, CLEAR				Total KM	*****	821.40		879.48
#62029 62029 No Prior Odom Reading Available. No Mileage calculations.									
2		18-Jun-2018	15:50	62029	62029	0	172.60	108.68	187.58
2		19-Jun-2018	17:52	62029	62029	0	144.80	106.60	154.36
2		23-Jun-2018	06:22	62029	62029	0	208.30	106.98	222.84
4	#2 ULS DIESEL, CLEAR				Total KM		525.70		564.78
#62031 62031 Previous Odom: 709234 KM As of: 15-Jun-2018									
2		19-Jun-2018	19:28	62031	62031	711728	354.00	106.60	377.36
2		22-Jun-2018	03:38	62031	62031	712860	411.20	108.13	444.63
2		24-Jun-2018	05:16	62031	62031	714083	168.10	106.98	179.83
4	#2 ULS DIESEL, CLEAR				Total KM	4849	933.30		1001.82
					L / 100 KM				19.247
					Miles / GAL				14.674
					COST / KM				0.207
					COST / MILE				0.332
#62034 62034 Previous Odom: 122459 KM As of: 16-Jun-2018									
2		19-Jun-2018	07:49	62034	62034	123814	324.20	106.60	345.60
2		20-Jun-2018	15:47	62034	62034	124453	320.30	108.50	347.53
2		21-Jun-2018	10:49	62034	62034	159006	166.10		180.22
2		22-Jun-2018	15:20	62034	62034	174476	210.90	108.13	228.05
4	#2 ULS DIESEL, CLEAR				Total KM	52017	1021.50		1101.40
					L / 100 KM				1.964
					Miles / GAL				143.818
					COST / KM				0.021
					COST / MILE				0.034

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1.5% DUE INTEREST CHARGED AT 1.5% PER MONTH (18.66% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: ROC, VEHICLE/DESC, DATE, TIME, CARD No., DRIVER/NAME, ODOMETER READING, QUANTITY, UNIT PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1.4% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105342619 PAGE NO.: 5

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: LOG, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes summary rows for vehicle #2 ULS DIESEL, CLEAR and detailed transaction rows for various dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105342619 PAGE NO.: 6

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE	DESC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62063 62063 Previous Odom: 565020 KM As of: 12-Jun-2018										
2	19-Jun-2018		19:15	62063	62063		566956	361.00	106.60	384.83
2	20-Jun-2018		18:44	62063	62063		490142	324.00	108.50	351.54
2	21-Jun-2018		19:15	62063	62063		510520	235.10		255.08
4	#2 ULS DIESEL, CLEAR				Total KM	*****		920.10		991.45
#62074 62074 No Prior Odom Reading Available. No Mileage calculations.										
2	18-Jun-2018		14:51	62074	62074		656736	134.80	108.68	146.50
2	20-Jun-2018		15:34	62074	62074		357359	158.60	108.50	172.08
2	22-Jun-2018		14:05	62074	62074		668159	102.60	108.13	110.94
2	23-Jun-2018		14:05	62074	62074		658498	140.00	106.98	149.77
2	24-Jun-2018		15:13	62074	62074		668918	102.00		109.12
2	24-Jun-2018		15:18	62074	62074		668918	70.20		75.10
4	#2 ULS DIESEL, CLEAR				Total KM			708.20		763.51
#62076 62076 Previous Odom: 139082 KM As of: 14-Jun-2018										
3	19-Jun-2018		18:40	62076	62076		597911	128.80	106.60	137.30
2	24-Jun-2018		12:04	62076	62076		536750	283.90	106.98	303.72
4	#2 ULS DIESEL, CLEAR				Total KM		397668	412.70		441.02
	L / 100 KM		0.104		COST / KM					
	Miles / GAL		2721.393		COST / MILE		UNKNOWN			
#62078 62078 Previous Odom: 591465 KM As of: 13-Jun-2018										
3	18-Jun-2018		18:50	62078	62078		597665	158.50	108.68	172.26
2	20-Jun-2018		11:22	62078	62078		424759	302.60	108.50	328.32
2	21-Jun-2018		21:38	62078	62078		425387	230.80		250.42
4	#2 ULS DIESEL, CLEAR				Total KM	*****		691.90		751.00
#62079 62079 Previous Odom: 78452 KM As of: 15-Jun-2018										
2	18-Jun-2018		05:08	62079	62079		74	265.60	108.68	288.65
2	20-Jun-2018		12:13	62079	62079		7845	200.50	108.50	217.54
5	22-Jun-2018		05:41	62079	62079		78456	202.39	108.13	218.84
4	#2 ULS DIESEL, CLEAR				Total KM	4		668.49		725.03
#62080 62080 Previous Odom: 610782 KM As of: 14-Jun-2018										
2	22-Jun-2018		20:53	62080	62080		612734	377.00	108.13	407.65
4	#2 ULS DIESEL, CLEAR				Total KM		1952	377.00		407.65
	L / 100 KM		19.314		COST / KM					
	Miles / GAL		14.623		COST / MILE		0.336			

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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

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FOR THE PERIOD ENDING: 24-Jun-2018

LOC	AVENUE/DESC	DATE	TIME	CARD NO	DRIVER/NAME	ODOMETER READINGS	QUANTITY (LITRES)	PRICE	AMOUNT
#62081 62081 Previous Odom: 140909 KM As of: 14-Jun-2018									
2		18-Jun-2018	14:20	62081	62081	975138	264.10	108.68	287.02
2		19-Jun-2018	09:27	62081	62081	586886	211.50	106.60	225.46
2		20-Jun-2018	09:15	62081	62081	181815	218.40	108.50	236.96
4	#2 ULS DIESEL, CLEAR			Total KM		40906	694.00		749.44
	L / 100 KM	1.697	COST / KM		0.018				
	Miles / GAL	166.469	COST / MILE		0.029				
#62082 62082 Previous Odom: 608277 KM As of: 04-Jun-2018									
2		20-Jun-2018	20:26	62082	62082	132540	250.00	108.50	271.25
2		21-Jun-2018	19:57	62082	62082	132720	81.90		88.86
2		23-Jun-2018	16:51	62082	62082	133213	162.20	106.98	173.52
4	#2 ULS DIESEL, CLEAR			Total KM		*****	494.10		533.63
#62083 62083 Previous Odom: 147536 KM As of: 15-Jun-2018									
2		22-Jun-2018	03:04	62083	62083	598497	239.40	108.13	258.86
4	#2 ULS DIESEL, CLEAR			Total KM		450961	239.40		258.86
	L / 100 KM	0.053	COST / KM		0.001				
	Miles / GAL	5320.102	COST / MILE		UNKNOWN				
#62086 62086 Previous Odom: 566716 KM As of: 14-Jun-2018									
2		20-Jun-2018	23:21	62086	62086	84954	400.00	108.50	434.00
2		22-Jun-2018	00:38	62086	62086	124955	170.10	108.13	183.93
4	#2 ULS DIESEL, CLEAR			Total KM		*****	570.10		617.93
#62087 62087 Previous Odom: 133880 KM As of: 14-May-2018									
2		18-Jun-2018	02:04	62087	62087	130735	126.50	108.68	137.48
5		19-Jun-2018	07:16	62087	62087	131870	330.02	106.60	351.80
4	#2 ULS DIESEL, CLEAR			Total KM		*****	456.52		489.28
#62089 62089 Previous Odom: 145718 KM As of: 09-Jun-2018									
2		19-Jun-2018	18:21	62089	62089	149111	219.20	106.60	233.67
4	#2 ULS DIESEL, CLEAR			Total KM		3393	219.20		233.67
	L / 100 KM	6.460	COST / KM		0.069				
	Miles / GAL	43.717	COST / MILE		0.111				

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FOR THE PERIOD ENDING: 24-Jun-2018

DATE	TIME	QTY	PRICE	TAX	AMOUNT
#62091 62091 Previous Odom: 170762 KM As of: 13-Jun-2018					
2 22-Jun-2018	07:56	62091 62091			
2 23-Jun-2018	15:23	62091 62091	169524	378.70	108.13
			170238	230.60	106.98
4 #2 ULS DIESEL, CLEAR		Total KM	*****	609.30	656.19
#62093 62093 Previous Odom: 121550 KM As of: 13-Jun-2018					
2 23-Jun-2018	18:56	62093 62093	149940	154.60	106.98
4 #2 ULS DIESEL, CLEAR		Total KM	28390	154.60	165.39
		L / 100 KM	0.545		
		Miles / GAL	518.634		
		COST / KM	0.006		
		COST / MILE	0.009		
#62094 62094 No Prior Odom Reading Available. No Mileage calculations.					
2 19-Jun-2018	22:41	62094 62094	0	107.70	106.60
2 20-Jun-2018	20:25	62094 62094	0	74.00	108.50
2 21-Jun-2018	21:33	62094 62094	0	151.70	108.50
2 22-Jun-2018	16:15	62094 62094	0	264.50	108.13
2 22-Jun-2018	23:23	62094 62094	0	106.10	106.98
2 23-Jun-2018	21:56	62094 62094	0	112.70	106.98
4 #2 ULS DIESEL, CLEAR				816.70	880.99
#62096 62096 No Prior Odom Reading Available. No Mileage calculations.					
2 22-Jun-2018	05:46	62096 62096	0	254.20	108.13
2 22-Jun-2018	13:28	62096 62096	0	111.40	108.13
4 #2 ULS DIESEL, CLEAR				365.60	395.33
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.					
2 18-Jun-2018	01:45	62097 62097	0	266.10	108.68
2 18-Jun-2018	14:21	62097 62097	0	163.20	108.68
2 20-Jun-2018	00:10	62097 62097	0	198.30	108.50
2 21-Jun-2018	01:54	62097 62097	0	186.70	108.50
2 22-Jun-2018	00:48	62097 62097	0	147.20	108.13
2 24-Jun-2018	15:52	62097 62097	0	324.60	106.98
4 #2 ULS DIESEL, CLEAR				1286.10	1390.73
#62098 62098 No Prior Odom Reading Available. No Mileage calculations.					
3 18-Jun-2018	07:11	62098 62098	0	254.70	108.68
2 19-Jun-2018	18:39	62098 62098	0	300.80	106.60
2 21-Jun-2018	12:44	62098 62098	0	206.10	108.50
2 24-Jun-2018	07:11	62098 62098	0	373.30	106.98

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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.00% PER ANNUM ON UNPAID OVERDUE BALANCES)
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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: VEHICLE DESC, TIME, ODOM, DRIVER, ODOM, LITRES, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates.

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FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE/DESC	TIME	CARD NO.	DRIVER/NAME	KILOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	21-Jun-2018	12:17	62107	62107	596392	150.00	108.50	162.75
4	#2 ULS DIESEL, CLEAR			Total KM	47178	372.70		404.78
	L / 100 KM	0.790		COST / KM				0.009
	Miles / GAL	357.508		COST / MILE				0.014
#62109 62109 Previous Odom: 144790 KM As of: 17-Jun-2018								
2	20-Jun-2018	19:05	62109	62109	566733	307.50	108.50	333.64
2	21-Jun-2018	23:40	62109	62109	567761	382.00		414.47
4	#2 ULS DIESEL, CLEAR			Total KM	422971	689.50		748.11
	L / 100 KM	0.163		COST / KM				0.002
	Miles / GAL	1732.533		COST / MILE				UNKNOWN
#62111 62111 Previous Odom: 330163 KM As of: 17-Jun-2018								
2	23-Jun-2018	01:54	62111	62111	331697	175.00	106.98	187.22
5	24-Jun-2018	16:31	62111	62111	332890	468.05		500.72
4	#2 ULS DIESEL, CLEAR			Total KM	2727	643.05		687.94
	L / 100 KM	23.581		COST / KM				0.252
	Miles / GAL	11.977		COST / MILE				0.406
#62112 62112 Previous Odom: 153820 KM As of: 16-Jun-2018								
2	18-Jun-2018	00:56	62112	62112	154222	140.00	108.68	152.15
6	18-Jun-2018	19:54	62112	62112	611534	365.02		396.70
2	23-Jun-2018	22:20	62112	62112	170598	410.00	106.98	438.62
4	#2 ULS DIESEL, CLEAR			Total KM	16778	915.02		987.47
	L / 100 KM	5.454		COST / KM				0.059
	Miles / GAL	51.786		COST / MILE				0.095
#62113 62113 Previous Odom: 80131 KM As of: 09-Jun-2018								
2	19-Jun-2018	14:36	62113	62113	148880	88.40	106.60	94.23
5	20-Jun-2018	16:20	62113	62113	160397	147.42	108.50	159.95
2	21-Jun-2018	07:07	62113	62113	149421	170.30		184.78
4	#2 ULS DIESEL, CLEAR			Total KM	69290	406.12		438.96
	L / 100 KM	0.586		COST / KM				0.006
	Miles / GAL	481.860		COST / MILE				0.010
#62114 62114 No Prior Odom Reading Available. No Mileage calculations.								
2	18-Jun-2018	13:49	62114	62114	0	195.10	108.68	212.03
4	#2 ULS DIESEL, CLEAR					195.10		212.03

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MESSENGER FREIGHT SYSTEMS 962425201
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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, GARD, INCE, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for #62115, #62117, #62118, and #62121 with detailed fuel dispensing records and tax calculations.

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MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
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INVOICE NO.: 1097048

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FOR THE PERIOD ENDING: 24-Jun-2018

VEHICLE ID	DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	TOTAL
#62002	62002	No Prior Odom Reading Available. No Mileage calculations.						
2	21-Jun-2018	13:16	62002	62002	0	33.90	58.00	19.66
12	DIESEL EXHAUST FLUID (DEF)							19.66
						33.90		19.66
#62005	62005	Previous Odom: 168362 KM As of: 13-Jun-2018						
2	19-Jun-2018	14:19	62005	62005	142528	10.04	58.00	5.82
2	24-Jun-2018	13:41	62005	62005	160	30.03		17.42
12	DIESEL EXHAUST FLUID (DEF)							17.42
						40.07		23.24
						Total KM	*****	
#62009	62009	Previous Odom: 584136 KM As of: 11-Jun-2018						
2	20-Jun-2018	16:54	62009	62009	571197	30.95	58.00	17.95
2	23-Jun-2018	10:01	62009	62009	588650	27.43		15.91
12	DIESEL EXHAUST FLUID (DEF)							15.91
						58.38		33.86
						Total KM	4514	
						L / 100 KM	1.293	
						Miles / GAL	218.375	
						COST / KM	0.008	
						COST / MILE	0.012	
#62011	62011	Previous Odom: 489236 KM As of: 16-Jun-2018						
5	23-Jun-2018	09:09	62011	62011	490711	12.62	58.00	7.32
12	DIESEL EXHAUST FLUID (DEF)							7.32
						12.62		7.32
						Total KM	1475	
						L / 100 KM	0.856	
						Miles / GAL	330.094	
						COST / KM	0.005	
						COST / MILE	0.008	
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
2	24-Jun-2018	20:24	62012	62012	0	47.02	58.00	27.27
12	DIESEL EXHAUST FLUID (DEF)							27.27
						47.02		27.27
#62014	62014	Previous Odom: 524207 KM As of: 15-Jun-2018						
2	18-Jun-2018	21:19	62014	62014	524209	22.35	58.00	12.96
2	19-Jun-2018	20:32	62014	62014	524205	28.88		16.75
2	22-Jun-2018	02:48	62014	62014	524205	26.31		15.26
2	22-Jun-2018	20:19	62014	62014	524199	30.67		17.79
12	DIESEL EXHAUST FLUID (DEF)							17.79
						108.21		62.76
						Total KM	*****	
#62015	62015	Previous Odom: 174858 KM As of: 13-Jun-2018						
2	20-Jun-2018	15:44	62015	62015	156341	34.01	58.00	19.73
12	DIESEL EXHAUST FLUID (DEF)							19.73
						34.01		19.73
						Total KM	*****	

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INVOICE NO.: 1097048

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FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE #	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
#62022 62022 Previous Odom: 581269 KM As of: 06-May-2018									
2		19-Jun-2018	20:08	62022	62022	598911	58.00	58.00	33.64
12	DIESEL EXHAUST FLUID (DEF)				Total KM	17642	58.00		33.64
	L / 100 KM	0.329		COST / KM	0.002				
	Miles / GAL	859.063		COST / MILE	0.003				
#62023 62023 Previous Odom: 551775 KM As of: 17-Jun-2018									
2		18-Jun-2018	21:51	62023	62023	586799	37.47	58.00	21.73
12	DIESEL EXHAUST FLUID (DEF)				Total KM	35024	37.47		21.73
	L / 100 KM	0.107		COST / KM	0.001				
	Miles / GAL	2639.898		COST / MILE	0.001				
#62038 62038 Previous Odom: 44444 KM As of: 15-Jun-2018									
2		21-Jun-2018	14:34	62038	62038	44444	42.55	58.00	24.68
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****	42.55		24.68
#62041 62041 No Prior Odom Reading Available. No Mileage calculations.									
2		20-Jun-2018	23:26	62041	62041	0	29.54	58.00	17.13
3		23-Jun-2018	00:33	62041	62041	0	0.50		0.29
12	DIESEL EXHAUST FLUID (DEF)						30.04		17.42
#62047 62047 Previous Odom: 111 KM As of: 13-Jun-2018									
2		18-Jun-2018	06:18	62047	62047	111	9.70	58.00	5.63
3		18-Jun-2018	18:17	62047	62047	111	16.60		9.63
2		19-Jun-2018	18:06	62047	62047	1111	20.16		11.69
2		20-Jun-2018	15:40	62047	62047	111	11.72		6.80
2		22-Jun-2018	14:56	62047	62047	11	15.19		8.81
2		24-Jun-2018	14:56	62047	62047	11	6.92		4.01
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****	80.29		46.57
#62063 62063 Previous Odom: 565020 KM As of: 12-Jun-2018									
2		19-Jun-2018	19:07	62063	62063	566956	19.00	58.00	11.02
2		21-Jun-2018	19:08	62063	62063	510520	17.01		9.87
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****	36.01		20.89
#62082 62082 Previous Odom: 608277 KM As of: 04-Jun-2016									

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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: DATE, TIME, CARD No., DELIVERY NAME, ODOMETER Reading, OIL ADJUSTMENT, PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various dates in June 2018, including Diesel Exhaust Fluid (DEF) and Total KM readings.

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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes rows for various dates (e.g., 24-Jun-2018, 18-Jun-2018) and fuel types (DIESEL EXHAUST FLUID). Includes a subtotal and total amount of 1098.80.

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5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-6920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097048

H.S.T. REG. NO. 105342819 PAGE NO.: 5

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODMETER READING	QUANTITY LITRES	PRICE	AMOUNT
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TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX	1098.80 L	0.00 /L	0.00
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Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM ON UNPAID OVERDUE BALANCES)
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097064

H.S.T. REG. NO. 106348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 24-Jun-2018

DATE	VEHICLE DESC	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006 UNIT 1001 Previous Odom: 605484 KM As of: 14-Jun-2018								
ON H 18-Jun-2018		18:00	80006	UNIT 1001	608204	525.77	105.15	552.85
ON H 20-Jun-2018		01:39	80006	UNIT 1001	609659	526.62	109.60	577.18
ON H 21-Jun-2018		20:35	80006	UNIT 1001	611057	517.98	106.65	552.43
ON H 23-Jun-2018		00:42	80006	UNIT 1001	612218	441.56	105.80	467.17
ON H 24-Jun-2018		21:39	80006	UNIT 1001	613149	349.02	105.50	368.22
4 #2 ULS DIESEL, CLEAR								
L / 100 KM 30.802					Total KM 7665	2360.95		2517.85
Miles / GAL 9.169					COST / KM 0.328			
					COST / MILE UNKNOWN			
#0016 DRIVER 9 No Prior Odom Reading Available. No Mileage calculations.								
QC H 19-Jun-2018		12:01	80016	DRIVER 9	742082	497.76	109.10	543.06
ON H 21-Jun-2018		10:15	80016	DRIVER 9	743935	751.82	106.65	801.82
ON H 22-Jun-2018		18:57	80016	DRIVER 9	476972	601.62	105.45	634.41
4 #2 ULS DIESEL, CLEAR								
					1851.20			1979.29
#0024 DRIVER 17 Previous Odom: 594829 KM As of: 11-Jun-2018								
ON H 21-Jun-2018		02:07	80024	DRIVER 17	600146	477.51	109.70	523.83
4 #2 ULS DIESEL, CLEAR								
L / 100 KM 8.981					Total KM 5317	477.51		523.83
Miles / GAL 31.448					COST / KM 0.099			
					COST / MILE 0.159			
#0033 DRIVER 26 Previous Odom: 685105 KM As of: 22-May-2018								
ON H 19-Jun-2018		02:40	80033	DRIVER 26	698632	415.37	103.89	431.53
4 #2 ULS DIESEL, CLEAR								
L / 100 KM 3.071					Total KM 13527	415.37		431.53
Miles / GAL 91.975					COST / KM 0.032			
					COST / MILE 0.051			
#0496 DRIVER 15 Previous Odom: 722869 KM As of: 14-Jun-2018								
ON H 20-Jun-2018		11:45	80496	DRIVER 15	725096	571.58	107.15	612.45
ON H 21-Jun-2018		14:31	80496	DRIVER 15	726493	525.36	109.20	573.69
ON H 22-Jun-2018		22:14	80496	DRIVER 15	727982	553.30	106.65	590.09
4 #2 ULS DIESEL, CLEAR								
L / 100 KM 32.275					Total KM 5113	1650.24		1776.23
Miles / GAL 8.751					COST / KM 0.347			
					COST / MILE 0.559			
Subtotal								7228.73
ON HST @ 13% Registration #105348619								869.14
QC QST @ 9.975% Registration #1223355010								54.17
QC GST @ 5% Registration #105348619								27.15

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.86% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097064

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
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4 #2 ULS DIESEL, CLEAR

Total 6755.27
Please pay this amount 8179.19
=====

TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX	6755.27 L	4.00 /L	270.21
ON PROVINCIAL FUEL TAX	6257.51 L	14.30 /L	894.32
QC PROVINCIAL FUEL TAX	497.76 L	varies /L	100.55

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097065

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 24-Jun-2018

REG	VEHICLE DESC	DATE	TIME	GAL	PRICE	AMOUNT	
#0016	DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.					
QC H	19-Jun-2018	12:03	80016	DRIVER 9	0	15.03	
ON H	21-Jun-2018	10:17	80016	DRIVER 9	0	23.69	
ON H	22-Jun-2018	18:58	80016	DRIVER 9	0	17.36	
12 DIESEL EXHAUST FLUID (DEF)					56.08	40.31	
#0496	DRIVER 15	Previous Odom: 722869 KM As of: 14-Jun-2018					
ON H	20-Jun-2018	11:34	80496	DRIVER 15	725096	38.06	
12 DIESEL EXHAUST FLUID (DEF)					72.20	27.48	
L / 100 KM 1.709					Total KM 2227	38.06	
Miles / GAL 165.256					COST / KM 0.012	27.48	
					COST / MILE 0.020		
Subtotal						67.79	
QC QST @ 9.975% Registration #1223355010						1.07	
QC GST @ 5% Registration #105348619						0.53	
ON HST @ 13% Registration #105348619						7.42	
12 DIESEL EXHAUST FLUID (DEF)					Total 94.14	76.81	
TAXES INCLUDED IN ABOVE SUBTOTAL						Please pay this amount	
FEDERAL EXCISE TAX 94.14 L 0.00 /L						0.00	

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FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOG, VEHICLE DESC, DATE, TIME, CARD NO, DRIVER NAME, ODOMETER READING, OBTAINED (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicle IDs and dates, including fuel amounts and costs.

#62014 62014 Previous Odom: 524199 KM As of: 22-Jun-2018

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.00% PER ANNUM ON UNPAID OVERDUE BALANCES)
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MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
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N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105342619

PAGE NO.: 2

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: DATE, TIME, CARD No., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes sections for vehicle #62014, #62015, #62017, #62019, #62020, #62023, and #62025 with fuel dispensing details and totals.

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INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
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150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 30-Jun-2018

DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
5 26-Jun-2018	00:19	62025	62025				
2 27-Jun-2018	23:07	62025	62025	598888	164.99	108.68	179.31
3 30-Jun-2018	01:09	62025	62025	594153	283.10	107.80	305.18
				595188	165.00	110.30	182.00
4 #2 ULS DIESEL, CLEAR			Total KM	26220	613.09		666.49
L / 100 KM	2.338		COST / KM	0.025			
Miles / GAL	120.785		COST / MILE	0.041			
#62028 62028 No Prior Odom Reading Available. No Mileage calculations.							
2 27-Jun-2018	23:10	62028	62028	0	121.40	107.80	130.87
2 28-Jun-2018	22:25	62028	62028	0	407.70	108.78	443.50
4 #2 ULS DIESEL, CLEAR					529.10		574.37
#62029 62029 No Prior Odom Reading Available. No Mileage calculations.							
2 26-Jun-2018	06:11	62029	62029	0	339.10	108.68	368.53
2 28-Jun-2018	16:54	62029	62029	0	103.30	108.78	112.37
2 29-Jun-2018	15:17	62029	62029	0	137.90	110.45	152.31
2 30-Jun-2018	12:16	62029	62029	0	76.20	110.30	84.05
4 #2 ULS DIESEL, CLEAR					656.50		717.26
#62031 62031 Previous Odom: 714083 KM As of: 24-Jun-2018							
2 27-Jun-2018	01:27	62031	62031	715308	167.20	107.80	180.24
2 29-Jun-2018	06:43	62031	62031	716533	433.10	110.45	478.36
4 #2 ULS DIESEL, CLEAR			Total KM	2450	600.30		658.60
L / 100 KM	24.502		COST / KM	0.269			
Miles / GAL	11.527		COST / MILE	0.433			
#62034 62034 Previous Odom: 174476 KM As of: 22-Jun-2018							
2 26-Jun-2018	15:16	62034	62034	161460	238.90	108.68	259.64
2 28-Jun-2018	15:33	62034	62034	176253	234.50	108.78	255.09
2 29-Jun-2018	15:44	62034	62034	176467	53.00	110.45	58.54
2 30-Jun-2018	16:04	62034	62034	176744	130.20	110.30	143.61
4 #2 ULS DIESEL, CLEAR			Total KM	2268	656.60		716.88
L / 100 KM	28.951		COST / KM	0.316			
Miles / GAL	9.755		COST / MILE	0.509			
#62036 62036 Previous Odom: 144208 KM As of: 22-Jun-2018							
2 28-Jun-2018	15:35	62036	62036	158394	137.40	108.78	149.46
2 29-Jun-2018	14:59	62036	62036	172881	108.50	110.45	119.84
2 30-Jun-2018	05:47	62036	62036	174447	254.50	110.30	280.71
4 #2 ULS DIESEL, CLEAR			Total KM	30239	500.40		550.01

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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 30-Jun-2018

LOG	VEHICLE	DESC	DATE	TIME	CASE	NO	DRIVER	NAME	GROSS	NET	TAXES	PRICE	AMOUNT
	L / 100 KM		1.655					COST / KM	0.018				
	Miles / GAL		170.669					COST / MILE	0.029				
#62038	62038	Previous Odom: 4444 KM As of: 21-Jun-2018											
2	30-Jun-2018		13:38		62038	62038			44444		235.50	110.30	259.76
4	#2 ULS DIESEL, CLEAR	Total KM											
	L / 100 KM		0.589					COST / KM	0.006	40000	235.50		259.76
	Miles / GAL		479.705					COST / MILE	0.010				
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.											
2	25-Jun-2018		13:26		62041	62041			0		275.00	106.98	294.20
2	25-Jun-2018		23:42		62041	62041			0		135.00		144.42
2	27-Jun-2018		00:37		62041	62041			0		232.30	107.80	250.42
2	27-Jun-2018		21:03		62041	62041			0		112.00		120.74
2	29-Jun-2018		14:03		62041	62041			0		203.00	110.45	224.21
2	30-Jun-2018		00:03		62041	62041			0		85.00	110.30	93.76
2	30-Jun-2018		22:01		62041	62041			0		136.00		150.01
4	#2 ULS DIESEL, CLEAR	Total KM											
											1178.30		1277.76
#62044	62044	Previous Odom: 136964 KM As of: 22-Jun-2018											
2	25-Jun-2018		17:56		62044	62044			161563		243.00	106.98	259.96
4	#2 ULS DIESEL, CLEAR	Total KM											
	L / 100 KM		0.988					COST / KM	0.011	24599	243.00		259.96
	Miles / GAL		285.901					COST / MILE	0.017				
#62047	62047	Previous Odom: 11 KM As of: 24-Jun-2018											
2	25-Jun-2018		06:37		62047	62047			111		212.00	106.98	226.80
2	25-Jun-2018		17:50		62047	62047			1111		104.30		111.58
2	26-Jun-2018		18:07		62047	62047			111		147.40	108.68	160.19
2	27-Jun-2018		17:02		62047	62047			111		106.00	107.80	114.27
5	28-Jun-2018		15:34		62047	62047			1111		43.82	108.78	47.67
5	28-Jun-2018		16:37		62047	62047			111		18.66		20.30
4	#2 ULS DIESEL, CLEAR	Total KM											
	L / 100 KM		632.180					COST / KM	6.808	100	632.18		680.81
	Miles / GAL		0.447					COST / MILE	10.956				
#62053	62053	Previous Odom: 572049 KM As of: 22-Jun-2018											
5	25-Jun-2018		14:24		62053	62053			567478		230.01	106.98	246.06
2	26-Jun-2018		15:50		62053	62053			511850		315.50	108.68	342.89
2	27-Jun-2018		16:08		62053	62053			507773		220.00	107.80	237.16
2	29-Jun-2018		14:24		62053	62053			9604		180.00	110.45	198.81

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105349619 PAGE NO.: 5

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: Date, Time, Card No., Driver Name, Odometer Reading, Quantity (Litres), Price, Amount. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12.00% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 6

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE	PLATE	DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62076	62076	Previous Odom: 536750 KM		As of: 24-Jun-2018						
2	26-Jun-2018	18:13	62076	62076						
4	27-Jun-2018	09:32	62076	62076		541434	107.20	108.68	116.50	
						175719	72.00	107.80	77.62	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		179.20			194.12	
#62077	62077	Previous Odom: 159496 KM		As of: 15-Jun-2018						
2	26-Jun-2018	18:18	62077	62077						
2	30-Jun-2018	18:19	62077	62077		8	360.50	108.68	391.79	
						8	313.60	110.30	345.90	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		674.10			737.69	
#62078	62078	Previous Odom: 425387 KM		As of: 21-Jun-2018						
2	25-Jun-2018	21:16	62078	62078						
						425998	247.70	106.98	264.99	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		611	247.70		264.99	
	L / 100 KM	40.540	COST / KM		0.434					
	Miles / GAL	6.967	COST / MILE		0.698					
#62079	62079	Previous Odom: 78456 KM		As of: 22-Jun-2018						
5	26-Jun-2018	05:30	62079	62079		78456	321.32	108.68	349.21	
2	27-Jun-2018	05:46	62079	62079		10	233.50	107.80	251.71	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		554.82			600.92	
#62080	62080	Previous Odom: 612734 KM		As of: 22-Jun-2018						
2	26-Jun-2018	19:13	62080	62080		613297	215.00	108.68	233.66	
2	30-Jun-2018	11:09	62080	62080		614128	324.00	110.30	357.37	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		1394	539.00		591.03	
	L / 100 KM	38.666	COST / KM		0.424					
	Miles / GAL	7.304	COST / MILE		0.682					
#62081	62081	Previous Odom: 181815 KM		As of: 20-Jun-2018						
2	26-Jun-2018	08:13	62081	62081		150332	193.70	108.68	210.51	
4	#2 ULS DIESEL, CLEAR	Total KM		*****		193.70			210.51	
#62082	62082	Previous Odom: 132540 KM		As of: 20-Jun-2018						
3	25-Jun-2018	20:21	62082	62082						
2	26-Jun-2018	19:53	62082	62082		125957	135.00	106.98	144.42	
3	27-Jun-2018	22:00	62082	62082		426250	107.00	108.68	116.29	
2	28-Jun-2018	20:25	62082	62082		161797	141.80	107.80	152.86	
						0	114.40	108.78	124.44	

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PAST DUE INTEREST CHARGED AT 14% PER MONTH (16.55%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 106348619

PAGE NO.: 7

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	VOLUME (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR				Total KM	*****	498.20		538.01
#62083	62083	Previous Odom: 124481 KM			As of: 20-Jun-2018				
2	26-Jun-2018	15:36	62083	62083		669469	229.50	108.68	249.42
2	27-Jun-2018	15:48	62083	62083		588606	274.40	107.80	295.80
2	28-Jun-2018	15:49	62083	62083		167871	229.70	108.78	249.87
2	29-Jun-2018	16:27	62083	62083		159061	222.00	110.45	245.20
4	#2 ULS DIESEL, CLEAR				Total KM	34580	955.60		1040.29
	L / 100 KM	2.763			COST / KM	0.030			
	Miles / GAL	102.201			COST / MILE	0.048			
#62086	62086	Previous Odom: 84954 KM			As of: 20-Jun-2018				
2	25-Jun-2018	00:05	62086	62086		125608	220.00	106.98	235.36
2	26-Jun-2018	23:49	62086	62086		599337	137.00	108.68	148.89
2	29-Jun-2018	00:29	62086	62086		573898	300.10	110.45	331.46
4	#2 ULS DIESEL, CLEAR				Total KM	488944	657.10		715.71
	L / 100 KM	0.134			COST / KM	0.001			
	Miles / GAL	2101.516			COST / MILE	UNKNOWN			
#62087	62087	Previous Odom: 131870 KM			As of: 19-Jun-2018				
2	25-Jun-2018	12:15	62087	62087		86622	350.00	106.98	374.43
2	27-Jun-2018	01:47	62087	62087		133640	272.80	107.80	294.08
2	29-Jun-2018	10:45	62087	62087		89130	330.10	110.45	364.60
4	#2 ULS DIESEL, CLEAR				Total KM	*****	952.90		1033.11
#62089	62089	Previous Odom: 149111 KM			As of: 19-Jun-2018				
2	25-Jun-2018	10:59	62089	62089		151114	349.20	106.98	373.57
2	27-Jun-2018	16:53	62089	62089		151929	125.70	107.80	135.50
2	29-Jun-2018	18:25	62089	62089		152805	200.90	110.45	221.89
4	#2 ULS DIESEL, CLEAR				Total KM	3694	675.80		730.96
	L / 100 KM	18.295			COST / KM	0.198			
	Miles / GAL	15.438			COST / MILE	0.318			
#62091	62091	Previous Odom: 170238 KM			As of: 23-Jun-2018				
2	28-Jun-2018	16:33	62091	62091		185031	304.90	108.78	331.67
2	29-Jun-2018	17:56	62091	62091		148812	187.20	110.45	206.76
4	#2 ULS DIESEL, CLEAR				Total KM	*****	492.10		538.43
#62093	62093	Previous Odom: 149940 KM			As of: 23-Jun-2018				

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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348819 PAGE NO.: 8

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

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N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 9

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: VEHICLE DESC, DATE, TIME, GARD No, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicles and dates, including totals and previous odometer readings.

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.00% PER ANNUM ON UNPAID OVERDUE BALANCES)
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H.S.T. REG. NO. 105348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: Loc, VEHICLE, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in June 2018.

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LATE DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
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H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 30-Jun-2018

DATE	VEHICLE DESC	TIME	GAUGE	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4 #2 ULS DIESEL, CLEAR								
L / 100 KM	11.346			Total KM	12189	1383.00		1506.79
Miles / GAL	24.891			COST / KM				0.124
				COST / MILE				0.199
#62119 62119	Previous Odom: 601922 KM As of: 10-Jun-2018							
2 26-Jun-2018		18:15	62119	62119	614474	450.40	108.68	489.49
4 #2 ULS DIESEL, CLEAR								
L / 100 KM	3.588			Total KM	12552	450.40		489.49
Miles / GAL	78.708			COST / KM				0.039
				COST / MILE				0.063
#52120 62120	Previous Odom: 128663 KM As of: 31-Mar-2018							
2 25-Jun-2018		05:59	62120	62120	157883	319.90	106.98	342.23
2 26-Jun-2018		06:00	62120	62120	158996	316.00	108.68	343.43
2 28-Jun-2018		15:21	62120	62120	157896	238.60	108.78	259.55
4 #2 ULS DIESEL, CLEAR								
L / 100 KM	2.991			Total KM	29233	874.50		945.21
Miles / GAL	94.410			COST / KM				0.032
				COST / MILE				0.052
#62121 62121	Previous Odom: 175484 KM As of: 24-Jun-2018							
3 25-Jun-2018		16:19	62121	62121	142628	171.50	106.98	183.47
2 27-Jun-2018		15:24	62121	62121	148167	144.30	107.80	155.56
4 #2 ULS DIESEL, CLEAR								
				Total KM	*****	315.80		339.03
ON HST @ 13% Registration #105348619							Subtotal	40099.51
								5212.97
4 #2 ULS DIESEL, CLEAR								
				Total		36885.90		45312.48
TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	=====
FEDERAL EXCISE TAX	36885.90 L	4.00 /L			1475.44			
ON PROVINCIAL FUEL TAX	36885.90 L	14.30 /L			5274.68			

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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098254

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 30-Jun-2018

DATE	TIME	VEHICLE NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62001 62001 No Prior Odom Reading Available. No Mileage calculations.							
2 25-Jun-2018	12:55	62001	62001	0	28.63	58.00	16.61
12 DIESEL EXHAUST FLUID (DEF)					28.63		16.61
#62002 62002 No Prior Odom Reading Available. No Mileage calculations.							
3 29-Jun-2018	08:33	62002	62002	0	15.04	58.00	8.72
2 30-Jun-2018	11:26	62002	62002	0	10.90		6.32
12 DIESEL EXHAUST FLUID (DEF)					25.94		15.04
#62005 62005 Previous Odom: 160 KM As of: 24-Jun-2018							
2 27-Jun-2018	15:38	62005	62005	171586	22.42	58.00	13.00
2 28-Jun-2018	14:04	62005	62005	88125	24.00		13.92
12 DIESEL EXHAUST FLUID (DEF)					87965	46.42	26.92
				Total KM			
L / 100 KM 0.053				COST / KM UNKNOWN			
Miles / GAL 5351.924				COST / MILE UNKNOWN			
#62006 62006 No Prior Odom Reading Available. No Mileage calculations.							
2 27-Jun-2018	16:39	62006	62006	0	23.53	58.00	13.65
12 DIESEL EXHAUST FLUID (DEF)					23.53		13.65
#62011 62011 Previous Odom: 490711 KM As of: 23-Jun-2018							
2 29-Jun-2018	18:26	62011	62011	492232	15.70	58.00	9.11
12 DIESEL EXHAUST FLUID (DEF)					1521	15.70	9.11
L / 100 KM 1.032				COST / KM 0.006			
Miles / GAL 273.612				COST / MILE 0.010			
#62012 62012 No Prior Odom Reading Available. No Mileage calculations.							
2 27-Jun-2018	02:59	62012	62012	0	19.52	58.00	11.32
2 30-Jun-2018	05:34	62012	62012	0	14.75		8.56
12 DIESEL EXHAUST FLUID (DEF)					34.27		19.88
#62015 62015 Previous Odom: 156341 KM As of: 20-Jun-2018							
2 30-Jun-2018	17:16	62015	62015	160473	26.10	58.00	15.14
12 DIESEL EXHAUST FLUID (DEF)					4132	26.10	15.14
L / 100 KM 0.632				COST / KM 0.004			
Miles / GAL 447.121				COST / MILE 0.006			

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DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
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INVOICE NO.: 1098254

H.S.T. REG. NO. 106348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 30-Jun-2018

REC#	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
#62017	62017	Previous Odom: 697804 KM As of: 16-Jun-2018						
2	26-Jun-2018	02:07	62017 62017		703900	38.86	58.00	22.54
12	DIESEL EXHAUST FLUID (DEF)				Total KM	5096	38.86	22.54
	L / 100 KM 0.637				COST / KM 0.004			
	Miles / GAL 443.044				COST / MILE 0.006			
#62019	62019	No Prior Odom Reading Available. No Mileage calculations.						
2	26-Jun-2018	20:41	62019 62019		0	38.00	58.00	22.04
12	DIESEL EXHAUST FLUID (DEF)					38.00		22.04
#62020	62020	No Prior Odom Reading Available. No Mileage calculations.						
2	28-Jun-2018	15:57	62020 62020		0	41.01	58.00	23.79
12	DIESEL EXHAUST FLUID (DEF)					41.01		23.79
#62023	62023	Previous Odom: 586799 KM As of: 18-Jun-2018						
2	26-Jun-2018	23:33	62023 62023		507166	26.36	58.00	15.29
12	DIESEL EXHAUST FLUID (DEF)				Total KM *****	26.36		15.29
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.						
2	25-Jun-2018	23:40	62041 62041		0	17.62	58.00	10.22
2	27-Jun-2018	00:34	62041 62041		0	23.89		13.86
12	DIESEL EXHAUST FLUID (DEF)					41.51		24.08
#62047	62047	Previous Odom: 11 KM As of: 24-Jun-2018						
2	25-Jun-2018	06:34	62047 62047		111	12.34	58.00	7.16
2	26-Jun-2018	18:04	62047 62047		111	12.54		7.27
12	DIESEL EXHAUST FLUID (DEF)				Total KM	100	24.88	14.43
	L / 100 KM 24.880				COST / KM 0.144			
	Miles / GAL 11.352				COST / MILE 0.232			
#62076	62076	Previous Odom: 536750 KM As of: 24-Jun-2018						
4	27-Jun-2018	09:28	62076 62076		175719	25.12	58.00	14.57
12	DIESEL EXHAUST FLUID (DEF)				Total KM *****	25.12		14.57

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MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098254

H.S.T. REG. NO. 106348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 30-Jun-2018

DATE	VEHICLE ID	TIME	ODOMETER	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
#62082 62082 Previous Odom: 132540 KM As of: 20-Jun-2018								
3 25-Jun-2018		20:15	62082 62082		125957	20.00	58.00	11.60
12	DIESEL EXHAUST FLUID (DEF)		Total KM	*****		20.00		11.60
#62083 62083 Previous Odom: 124481 KM As of: 20-Jun-2018								
2 28-Jun-2018		15:43	62083 62083		167871	15.28	58.00	8.86
2 29-Jun-2018		16:32	62083 62083		159061	12.41		7.20
12	DIESEL EXHAUST FLUID (DEF)		Total KM	34580		27.69		16.06
	L / 100 KM	0.080	COST / KM	UNKNOWN				
	Miles / GAL	3527.014	COST / MILE	0.001				
#62086 62086 Previous Odom: 84954 KM As of: 20-Jun-2018								
2 29-Jun-2018		00:22	62086 62086		573898	35.03	58.00	20.32
12	DIESEL EXHAUST FLUID (DEF)		Total KM	488944		35.03		20.32
	L / 100 KM	0.007	COST / KM	UNKNOWN				
	Miles / GAL	39420.68	COST / MILE	UNKNOWN				
#62087 62087 Previous Odom: 131870 KM As of: 19-Jun-2018								
2 25-Jun-2018		12:08	62087 62087		86622	27.10	58.00	15.72
2 27-Jun-2018		01:40	62087 62087		133940	23.46		13.61
12	DIESEL EXHAUST FLUID (DEF)		Total KM	2070		50.56		29.33
	L / 100 KM	2.443	COST / KM	0.014				
	Miles / GAL	115.629	COST / MILE	0.023				
#62089 62089 Previous Odom: 149111 KM As of: 19-Jun-2018								
2 25-Jun-2018		10:55	62089 62089		151114	34.61	58.00	20.07
2 27-Jun-2018		16:51	62089 62089		151929	15.37		8.91
2 29-Jun-2018		18:22	62089 62089		152805	17.73		10.28
12	DIESEL EXHAUST FLUID (DEF)		Total KM	3694		67.71		39.26
	L / 100 KM	1.833	COST / KM	0.011				
	Miles / GAL	154.081	COST / MILE	0.017				
#62091 62091 Previous Odom: 170238 KM As of: 23-Jun-2018								
2 29-Jun-2018		17:51	62091 62091		148812	8.84	58.00	5.13
12	DIESEL EXHAUST FLUID (DEF)		Total KM	*****		8.84		5.13
#62093 62093 Previous Odom: 149940 KM As of: 23-Jun-2018								

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PAST DUE INTEREST CHARGED AT 14% PER MONTH 16.68% PER ANNUM ON UNPAID OVERDUE BALANCES
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H.S.T. REG. NO. 105348619 PAGE NO.: 4

FOR THE PERIOD ENDING: 30-Jun-2018

DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	GAL/UNIT	PRICE	AMOUNT
2 28-Jun-2018	20:26	62093	62093	146700	12.57	58.00	7.29
12 DIESEL EXHAUST FLUID (DEF)				Total KM *****	12.57		7.29
#62094 62094 No Prior Odom Reading Available. No Mileage calculations.							
2 27-Jun-2018	22:15	62094	62094	0	18.07	58.00	10.48
2 28-Jun-2018	23:17	62094	62094	0	15.02		8.71
2 30-Jun-2018	20:50	62094	62094	0	25.60		14.85
12 DIESEL EXHAUST FLUID (DEF)					58.69		34.04
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.							
2 28-Jun-2018	21:01	62097	62097	0	30.11	58.00	17.46
12 DIESEL EXHAUST FLUID (DEF)					30.11		17.46
#62104 62104 Previous Odom: 173175 KM As of: 24-Jun-2018							
2 25-Jun-2018	20:09	62104	62104	147447	11.87	58.00	6.88
2 28-Jun-2018	20:19	62104	62104	127102	24.42		14.16
12 DIESEL EXHAUST FLUID (DEF)				Total KM *****	36.29		21.04
#62105 62105 Previous Odom: 182242 KM As of: 21-Jun-2018							
2 25-Jun-2018	18:38	62105	62105	184005	31.15	58.00	18.07
2 26-Jun-2018	13:27	62105	62105	171738	38.07		22.08
12 DIESEL EXHAUST FLUID (DEF)				Total KM *****	69.22		40.15
#62109 62109 Previous Odom: 171757 KM As of: 20-Jun-2018							
3 25-Jun-2018	03:57	62109	62109	147371	35.51	58.00	20.60
2 28-Jun-2018	01:58	62109	62109	590949	27.36		15.87
2 28-Jun-2018	17:45	62109	62109	151521	13.64		7.91
2 29-Jun-2018	23:00	62109	62109	152653	17.83		10.34
12 DIESEL EXHAUST FLUID (DEF)				Total KM *****	94.34		54.72
#62113 62113 Previous Odom: 149421 KM As of: 21-Jun-2018							
2 28-Jun-2018	17:14	62113	62113	162114	35.04	58.00	20.32
12 DIESEL EXHAUST FLUID (DEF)				Total KM	12693	35.04	20.32
L / 100 KM 0.276				COST / KM 0.002			
Miles / GAL 1023.070				COST / MILE 0.003			

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INVOICE NO.: 1098254

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE	DESC	DATE	TIME	ODOM	DRIVER	NAME	ODOM	READING	QUANTITY	PRICE	TOTAL
										(LITRES)		(AMOUNT)
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.										
2			27-Jun-2018	13:13	62114	62114			0	23.49	58.00	13.62
2			29-Jun-2018	16:07	62114	62114			0	26.11		15.14
12	DIESEL EXHAUST FLUID (DEF)										49.60	28.76
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.										
2			28-Jun-2018	23:02	62115	62115			0	22.98	58.00	13.33
12	DIESEL EXHAUST FLUID (DEF)										22.98	13.33
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.										
2			26-Jun-2018	05:01	62117	62117			0	34.10	58.00	19.78
12	DIESEL EXHAUST FLUID (DEF)										34.10	19.78
#62118	62118	Previous Odom: 614709 KM As of: 19-Jun-2018										
2			28-Jun-2018	04:36	62118	62118		625401		19.34	58.00	11.22
2			29-Jun-2018	20:46	62118	62118		626898		22.02		12.77
12	DIESEL EXHAUST FLUID (DEF)											
								Total KM	12189	41.36		23.99
								L / 100 KM	0.339	COST / KM	0.002	
								Miles / GAL	832.325	COST / MILE	0.003	
#62119	62119	Previous Odom: 601922 KM As of: 10-Jun-2018										
2			26-Jun-2018	18:08	62119	62119		614474		65.49	58.00	37.98
12	DIESEL EXHAUST FLUID (DEF)											
								Total KM	12552	65.49		37.98
								L / 100 KM	0.522	COST / KM	0.003	
								Miles / GAL	541.306	COST / MILE	0.005	
								Subtotal			693.65	
								ON HST @ 13% Registration #105348619			90.16	
12	DIESEL EXHAUST FLUID (DEF)											
								Total	1195.95		783.81	
								Please pay this amount			=====	
								TAXES INCLUDED IN ABOVE SUBTOTAL				
								FEDERAL EXCISE TAX	1195.95 L	0.00 /L	0.00	

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

1% ST DUE INTEREST CHARGED AT 1% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098271

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, GARD NO, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for units 1001, 429218, 9, 26, 15, 33 and drivers 9, 26, 15, 33.

Locations: 1=Hill St, 2=Praston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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N5P0B6

INVOICE NO.: 1098271

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	BOARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
QC QST @ 9.975% Registration #1223355010 QC GST @ 5% Registration #105348619 ON HST @ 13% Registration #105348619									Subtotal 6063.46 128.78 64.55 620.41
4 #2 ULS DIESEL, CLEAR									Total 5617.40 Please pay this amount 6877.20
TAXES INCLUDED IN ABOVE SUBTOTAL									

FEDERAL EXCISE TAX		5617.40	L	4.00	/L	224.70			
QC PROVINCIAL FUEL TAX		1167.76	L	varies	/L	235.89			
ON PROVINCIAL FUEL TAX		4449.64	L	14.30	/L	636.30			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962450205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098272

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: Date, Time, Card No., Driver Name, Odometer Reading, Quantity (Litres), Price, Amount. Includes entries for units 429218, 80007, 80016, 80496, and 80498, along with fuel costs and taxes.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
LATEST DUE INTEREST CHARGED AT 1% PER MONTH (19.55% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 106348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
#62001 62001 No Prior Odom Reading Available. No Mileage calculations.									
2	01-Jul-2018	13:13	62001	62001		0	145.00	110.30	159.94
4	#2 ULS DIESEL, CLEAR						145.00		159.94
#62002 62002 No Prior Odom Reading Available. No Mileage calculations.									
2	07-Jul-2018	07:49	62002	62002		0	307.40	109.58	336.85
4	#2 ULS DIESEL, CLEAR						307.40		336.85
#62005 62005 Previous Odom: 88125 KM As of: 28-Jun-2018									
2	01-Jul-2018	13:25	62005	62005		153913	315.81	110.30	348.35
2	03-Jul-2018	18:03	62005	62005		129852	271.40		299.35
5	04-Jul-2018	17:38	62005	62005		180363	153.81	110.73	170.31
2	05-Jul-2018	17:14	62005	62005		92127	148.60	109.23	162.32
2	08-Jul-2018	16:00	62005	62005		172539	100.00	109.58	109.58
4	#2 ULS DIESEL, CLEAR								
	L / 100 KM 1.172				Total KM	84414	989.61		1089.89
	Miles / GAL 240.910				COST / KM 0.013				
					COST / MILE 0.021				
#62006 62006 No Prior Odom Reading Available. No Mileage calculations.									
2	02-Jul-2018	20:14	62006	62006		0	302.50	110.30	333.66
4	#2 ULS DIESEL, CLEAR						302.50		333.66
#62009 62009 Previous Odom: 587834 KM As of: 30-Jun-2018									
2	03-Jul-2018	17:10	62009	62009		0	150.90	110.30	166.44
2	04-Jul-2018	12:12	62009	62009		588914	100.40	110.73	111.17
2	06-Jul-2018	06:32	62009	62009		542983	315.50	109.23	344.62
4	#2 ULS DIESEL, CLEAR								
					Total KM	*****	566.80		622.23
#62011 62011 Previous Odom: 492232 KM As of: 29-Jun-2018									
2	05-Jul-2018	10:36	62011	62011		493739	373.90	109.23	408.41
5	06-Jul-2018	18:55	62011	62011		494704	352.36		384.88
4	#2 ULS DIESEL, CLEAR								
	L / 100 KM 29.379				Total KM	2472	726.26		793.29
	Miles / GAL 9.613				COST / KM 0.321				
					COST / MILE 0.516				
#62012 62012 No Prior Odom Reading Available. No Mileage calculations.									
2	05-Jul-2018	21:06	62012	62012		0	247.90	109.23	270.78

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

15% DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LOC, VEHICLE/DESC, DATE, TIME, CARB NO., DRIVER/NAME, ODOMETER READING, QUANTITY LITRES, PRICE, AMOUNT. Includes data for vehicle #62012, #62014, #62015, #62019, #62020, and #62023.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST GUE INTEREST CHARGED AT 1% PER MONTH (12.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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DISPENSING REPORTS

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150 DENNIS RD.,
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105348519 PAGE NO.: 3

FOR THE PERIOD ENDING: 08-Jul-2018

DATE	VEHICLE DESC	TIME	START	END	DESTINATION	ODOMETER	ODOMETER	PRICE	AMOUNT
			NO.	NO.		READING	(LITRES)		
#62025 62025 Previous Odom: 595188 KM As of: 30-Jun-2018									
5	03-Jul-2018	00:30	62025	62025					
3	07-Jul-2018	03:31	62025	62025		600198	235.07	110.30	259.28
						597553	390.00	109.58	427.36
4	#2 ULS DIESEL, CLEAR				Total KM	2365	635.07		686.64
	L / 100 KM	26.430			COST / KM				0.290
	Miles / GAL	10.686			COST / MILE				0.467
#62028 62028 No Prior Odom Reading Available. No Mileage calculations.									
2	01-Jul-2018	00:48	62028	62028		0	133.90	110.30	151.00
2	04-Jul-2018	00:03	62028	62028		0	172.70	110.73	191.23
2	06-Jul-2018	22:55	62028	62028		0	283.00	109.23	309.12
2	07-Jul-2018	22:13	62028	62028		0	216.20	109.58	236.91
4	#2 ULS DIESEL, CLEAR						808.80		888.26
#62029 62029 No Prior Odom Reading Available. No Mileage calculations.									
2	03-Jul-2018	13:12	62029	62029		0	206.90	110.30	228.21
2	05-Jul-2018	15:04	62029	62029		0	263.80	109.23	288.15
2	06-Jul-2018	15:08	62029	62029		0	134.50		146.91
2	07-Jul-2018	14:47	62029	62029		0	122.50	109.58	134.24
4	#2 ULS DIESEL, CLEAR						727.70		797.51
#62031 62031 Previous Odom: 716533 KM As of: 29-Jun-2018									
2	01-Jul-2018	10:01	62031	62031		718070	539.10	110.30	594.53
2	03-Jul-2018	22:46	62031	62031		480036	593.40		654.52
2	05-Jul-2018	03:47	62031	62031		481170	377.00	109.23	411.80
4	#2 ULS DIESEL, CLEAR				Total KM	*****	1509.50		1660.95
#62034 62034 Previous Odom: 176744 KM As of: 30-Jun-2018									
2	04-Jul-2018	15:40	62034	62034		130097	106.80	110.73	118.26
2	05-Jul-2018	08:01	62034	62034		162615	243.20	109.23	265.65
4	#2 ULS DIESEL, CLEAR				Total KM	*****	350.00		383.91
#62036 62036 Previous Odom: 174447 KM As of: 30-Jun-2018									
5	01-Jul-2018	11:35	62036	62036		174544	139.20	110.30	152.30
3	03-Jul-2018	11:31	62036	62036		186092	134.30		148.13
5	04-Jul-2018	06:50	62036	62036		175719	383.71	110.73	424.88
2	05-Jul-2018	14:40	62036	62036		156910	351.70	109.23	384.16

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.66% PER ANNUM ON UNPAID OVERDUE BALANCES)
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
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INVOICE NO.: 1099424

H.S.T. REG. NO. 106348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 08-Jul-2018

PLSC	VEHICLE DESC	DATE	TIME	CARD NO.	DEBITER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62055	62055	No Prior Odom Reading Available. No Mileage calculations.								
2	07-Jul-2018	00:31	62055	62055		0	249.40	109.58	273.29	
2	08-Jul-2018	03:12	62055	62055		0	126.00		138.07	
4	#2 ULS DIESEL, CLEAR							375.40		411.36
#62060	62060	Previous Odom: 587150 KM As of: 28-Jun-2018								
2	04-Jul-2018	11:02	62060	62060		593023	162.20	110.73	179.60	
2	05-Jul-2018	14:07	62060	62060		176545	252.20	109.23	275.48	
2	07-Jul-2018	20:23	62060	62060		593310	136.40	109.58	149.47	
4	#2 ULS DIESEL, CLEAR							550.80		604.55
					Total KM	6160				
					L / 100 KM	8.942				
					Miles / GAL	31.586				
					COST / KM	0.098				
					COST / MILE	0.158				
#62064	62064	No Prior Odom Reading Available. No Mileage calculations.								
5	01-Jul-2018	13:23	62064	62064		0	215.24	110.30	237.41	
4	#2 ULS DIESEL, CLEAR							215.24		237.41
#62074	62074	Previous Odom: 600751 KM As of: 30-Jun-2018								
2	01-Jul-2018	16:17	62074	62074		601229	193.40	120.50	233.32	
2	06-Jul-2018	14:57	62074	62074		671491	276.60	109.23	302.13	
2	07-Jul-2018	13:31	62074	62074		671803	143.00	109.58	156.70	
2	08-Jul-2018	14:47	62074	62074		672289	202.70		222.12	
4	#2 ULS DIESEL, CLEAR							815.70		894.27
					Total KM	71538				
					L / 100 KM	1.140				
					Miles / GAL	247.692				
					COST / KM	0.013				
					COST / MILE	0.020				
#52076	62076	Previous Odom: 175719 KM As of: 27-Jun-2018								
2	01-Jul-2018	08:23	62076	62076		128348	325.10	110.30	358.59	
2	08-Jul-2018	08:42	62076	62076		175295	239.00	109.58	261.90	
4	#2 ULS DIESEL, CLEAR							564.10		620.49
					Total KM	*****				
#62077	62077	Previous Odom: 8 KM As of: 30-Jun-2018								
2	05-Jul-2018	13:10	62077	62077		1	346.60	109.23	378.59	
2	07-Jul-2018	11:20	62077	62077		1	377.30	109.58	413.45	
4	#2 ULS DIESEL, CLEAR							723.90		792.04
					Total KM	*****				
#62078	62078	Previous Odom: 425998 KM As of: 25-Jun-2018								

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1% PER MONTH (12.5% PER ANNUM ON UNPAID OVERDUE BALANCES)
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 6

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: VEHICLE DESC, DATE, TIME, ODOMETER READING, QUANTITY (LITRES), PRICE, and AMOUNT. Includes vehicle details for #2 ULS DIESEL, CLEAR and various date entries from June to July 2018.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105343619 PAGE NO.: 7

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes sections for #62086, #62087, #62089, #62091, and #62094 with detailed fuel dispensing records and totals.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1% PER MONTH (12.50% PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 08-Jul-2018

LOG	VEHICLE ID	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE PER LITRE	AMOUNT	
#62096 62096 No Prior Odom Reading Available. No Mileage calculations.										
2	03-Jul-2018	14:28	62096	62096						
2	04-Jul-2018	05:53	62096	62096		0	289.10	110.30	318.88	
2	05-Jul-2018	06:22	62096	62096		0	143.40	110.73	158.79	
3	07-Jul-2018	15:00	62096	62096		0	209.20	109.23	228.51	
						0	241.50	109.58	264.64	
4	#2 ULS DIESEL, CLEAR								883.20	970.82
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.										
2	01-Jul-2018	20:23	62097	62097		0	360.90	110.130	396.07	
2	05-Jul-2018	00:13	62097	62097		0	309.10	109.23	337.63	
2	05-Jul-2018	15:55	62097	62097		0	381.10		416.28	
2	06-Jul-2018	00:19	62097	62097		0	112.00		122.34	
2	08-Jul-2018	16:26	62097	62097		0	163.70	109.58	179.38	
4	#2 ULS DIESEL, CLEAR								1326.80	1453.70
#62098 62098 No Prior Odom Reading Available. No Mileage calculations.										
2	02-Jul-2018	13:21	62098	62098		0	209.70	110.30	231.30	
3	03-Jul-2018	07:45	62098	62098		0	192.50		212.33	
2	04-Jul-2018	12:28	62098	62098		0	321.40	110.73	355.89	
2	08-Jul-2018	10:29	62098	62098		0	182.50	109.58	199.98	
4	#2 ULS DIESEL, CLEAR								906.10	999.50
#62102 62102 Previous Odom: 410347 KM As of: 27-Jun-2018										
2	01-Jul-2018	18:12	62102	62102		410812	118.90	110.30	131.15	
2	01-Jul-2018	18:12	62102	62102		410812	86.10		92.97	
2	03-Jul-2018	19:06	62102	62102		592731	58.30		64.30	
2	03-Jul-2018	19:07	62102	62102		592731	35.80		39.49	
2	04-Jul-2018	08:04	62102	62102		647148	131.60	110.73	145.72	
2	04-Jul-2018	08:05	62102	62102		647148	117.00		129.55	
4	#2 ULS DIESEL, CLEAR								236801	605.18
	L / 100 KM		0.231		Total KM					
	Miles / GAL		1221.085		COST / KM		0.003			
					COST / MILE		0.004			
#62104 62104 Previous Odom: 127102 KM As of: 28-Jun-2018										
2	01-Jul-2018	16:18	62104	62104		16069	85.50	110.30	94.31	
2	02-Jul-2018	12:18	62104	62104		161201	152.50		168.21	
3	05-Jul-2018	12:18	62104	62104		411866	466.20	109.23	509.23	
2	08-Jul-2018	13:57	62104	62104		601820	241.90	109.58	265.07	
4	#2 ULS DIESEL, CLEAR								474718	1036.82
	L / 100 KM		0.199		Total KM					
	Miles / GAL		1417.111		COST / KM		0.002			
					COST / MILE		UNKNOWN			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105342619 PAGE NO.: 9

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CARB. NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple rows for different vehicle IDs and dates, with sub-totals for each.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.55% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE ID	DESC	DATE	TIME	CARD NO.	DRIVER NAME	GROSS AMOUNT	QUANTITY (LITRES)	TAXES	AMOUNT
#62114 62114 No Prior Odom Reading Available. No Mileage calculations.										
2	04-Jul-2018		06:32	62114	62114		0	406.00	110.73	449.56
2	06-Jul-2018		14:28	62114	62114		0	71.40	109.23	77.99
4	#2 ULS DIESEL, CLEAR							477.40		527.55
#62115 62115 No Prior Odom Reading Available. No Mileage calculations.										
3	03-Jul-2018		14:49	62115	62115		0	331.50	110.30	365.64
2	04-Jul-2018		20:07	62115	62115		0	230.40	110.73	255.12
2	06-Jul-2018		22:01	62115	62115		0	104.80	109.23	114.47
2	07-Jul-2018		21:20	62115	62115		0	200.60	109.58	219.82
4	#2 ULS DIESEL, CLEAR							867.30		955.05
#62117 62117 No Prior Odom Reading Available. No Mileage calculations.										
3	05-Jul-2018		16:54	62117	62117		0	193.10	109.23	210.92
2	06-Jul-2018		14:46	62117	62117		0	143.50		156.75
4	#2 ULS DIESEL, CLEAR							336.60		367.67
#62118 62118 Previous Odom: 626898 KM As of: 29-Jun-2018										
2	04-Jul-2018		12:32	62118	62118		91646	232.00		
2	04-Jul-2018		15:20	62118	62118		617271	425.00	110.73	256.89
2	06-Jul-2018		20:50	62118	62118		618561	502.70	109.23	470.60
4	#2 ULS DIESEL, CLEAR									549.10
					Total KM	*****		1159.70		1276.59
#62121 62121 Previous Odom: 148167 KM As of: 27-Jun-2018										
2	04-Jul-2018		16:16	62121	62121		161919	314.40	110.73	348.14
2	08-Jul-2018		10:55	62121	62121		179361	272.60	109.58	298.72
4	#2 ULS DIESEL, CLEAR									
					Total KM		31194	587.00		646.86
					L / 100 KM			1.882		
					Miles / GAL			150.085		
					COST / KM			0.021		
					COST / MILE			0.033		

ON HST @ 13% Registration #105348619 Subtotal 43574.90
5664.74

4 #2 ULS DIESEL, CLEAR Total 39637.33
Please pay this amount 49239.64

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 106348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LOC, VERIFIED DATE, DESC, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicle IDs and fuel dispensing events.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1% PER MONTH (12 66%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105346619

PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOG	VEHICLE DESC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	12 DIESEL EXHAUST FLUID (DEF)						39.03		22.63
#62014	62014	Previous Odom: 524199 KM As of: 29-Jun-2018							
2	05-Jul-2018	20:26	62014	62014		524207	23.00	58.00	13.34
	12 DIESEL EXHAUST FLUID (DEF)				Total KM	8	23.00		13.34
#62015	62015	Previous Odom: 160473 KM As of: 30-Jun-2018							
2	07-Jul-2018	16:05	62015	62015		166162	15.25	58.00	8.85
	12 DIESEL EXHAUST FLUID (DEF)				Total KM	5689	15.25		8.85
		L / 100 KM	0.268		COST / KM	0.002			
		Miles / GAL	1053.589		COST / MILE	0.003			
#62028	62028	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	00:50	62028	62028		0	22.68	58.00	13.15
	12 DIESEL EXHAUST FLUID (DEF)						22.68		13.15
#62031	62031	Previous Odom: 716533 KM As of: 29-Jun-2018							
2	05-Jul-2018	03:36	62031	62031		481170	30.01	58.00	17.41
	12 DIESEL EXHAUST FLUID (DEF)				Total KM	*****	30.01		17.41
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.							
2	02-Jul-2018	18:42	62041	62041		0	19.03	58.00	11.04
2	03-Jul-2018	20:36	62041	62041		0	33.90		19.66
2	04-Jul-2018	23:15	62041	62041		0	16.93		9.82
	12 DIESEL EXHAUST FLUID (DEF)						69.86		40.52
#62047	62047	Previous Odom: 111 KM As of: 26-Jun-2018							
2	01-Jul-2018	18:24	62047	62047		11	20.81	58.00	12.07
2	03-Jul-2018	16:59	62047	62047		111	13.65		7.92
2	05-Jul-2018	07:26	62047	62047		111	20.64		11.97
2	05-Jul-2018	17:39	62047	62047		11	14.69		8.52
2	08-Jul-2018	16:04	62047	62047		1	8.77		5.09
	12 DIESEL EXHAUST FLUID (DEF)				Total KM	*****	78.56		45.57
#62053	62053	Previous Odom: 9604 KM As of: 29-Jun-2018							
2	06-Jul-2018	07:22	62053	62053		513228	33.70	58.00	19.55

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.50% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for Diesel Exhaust Fluid (DEF) for various vehicles and dates, with associated odometer readings and costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE	DESC	DATE	TIME	GARB	DRIVER NAME	ODOMETER	QUANTITY	PRICE	AMOUNT
					INC		READING	LITRES		
#62112	62112	Previous Odom: 170598 KM As of: 23-Jun-2018								
3	08-Jul-2018		19:07	62112	62112		163552	36.00	58.00	20.88
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****		36.00		20.88
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.								
2	04-Jul-2018		06:26	62114	62114		0	21.82	58.00	12.66
12	DIESEL EXHAUST FLUID (DEF)							21.82		12.66
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.								
2	06-Jul-2018		14:41	62117	62117		0	5.68	58.00	3.29
12	DIESEL EXHAUST FLUID (DEF)							5.68		3.29
#62118	62118	Previous Odom: 626898 KM As of: 29-Jun-2018								
2	04-Jul-2018		15:11	62118	62118		617271	20.00	58.00	11.60
12	DIESEL EXHAUST FLUID (DEF)				Total KM	*****		20.00		11.60
#62121	62121	Previous Odom: 148167 KM As of: 27-Jun-2018								
2	01-Jul-2018		12:17	62121	62121		176832	47.12	58.00	9.93
2	04-Jul-2018		16:09	62121	62121		161919	43.03		24.96
12	DIESEL EXHAUST FLUID (DEF)				Total KM		13752	60.15		34.89
		L / 100 KM	0.437			COST / KM	0.003			
		Miles / GAL	645.707			COST / MILE	0.004			
									Subtotal	703.21
ON HST @ 13% Registration #105348619										91.43
12 DIESEL EXHAUST FLUID (DEF)									Total	1212.40
TAXES INCLUDED IN ABOVE SUBTOTAL									Please pay this amount	794.64
FEDERAL EXCISE TAX									1212.40 L	0.00 /L
										0.00

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: DATE, TIME, ODOM, DRIVER NAME, GROSS READING, QUANTITY, PRICE, AMOUNT. Includes sections for UNIT 1001, DRIVER 9, DRIVER 17, DRIVER 15, and DRIVER 33.

Locations: 1=Hill St, 2=Praston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.66% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

DATE	VEHICLE DESC	TIME	CARD NO.	DRIVER NAME	CHROMIUM READING	GALLONS	PRICE	AMOUNT
Subtotal								10025.76
ON HST @ 13% Registration #105348619								1165.67
QC QST @ 9.975% Registration #1223355010								105.65
QC GST @ 5% Registration #105348619								52.95
4 #2 ULS DIESEL, CLEAR								
Total								9189.92
TAXES INCLUDED IN ABOVE SUBTOTAL								11350.03
Please pay this amount								=====

FEDERAL EXCISE TAX								9189.92 L 4.00 /L 367.60
ON PROVINCIAL FUEL TAX								8220.93 L 14.30 /L 1175.59
QC PROVINCIAL FUEL TAX								968.99 L varies /L 195.74

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

HAST DUE INTEREST CHARGED AT 17% PER MONTH (19.55% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes sections for Unit 1001, Driver 9, Driver 17, Driver 15, and Driver 33.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FIRST DUE INTEREST CHARGED AT 1% PER MONTH (12.56% PER ANNUM ON UNPAID OVERDUE BALANCES) PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
NSPOB6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC	TIME	CARB	DRIVER NAME	GALLONS	OBMETER	QUANTITY	PRICE	AMOUNT
	DATE		ING			READING	(LITRES)		
Subtotal									10025.76
ON HST @ 13% Registration #105348619									1165.67
QC QST @ 9.975% Registration #1223355010									105.65
QC GST @ 5% Registration #105348619									52.95
4 #2 ULS DIESEL, CLEAR									-----
Total									9189.92
TAXES INCLUDED IN ABOVE SUBTOTAL									11350.03
Please pay this amount									=====

FEDERAL EXCISE TAX		9189.92 L	4.00 /L					367.60	
ON PROVINCIAL FUEL TAX		8220.93 L	14.30 /L					1175.59	
QC PROVINCIAL FUEL TAX		968.99 L	varies /L					195.74	

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.5% PER ANNUM) ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC

TRANSIT PETROLEUM INC.

SCHEDULE B

PAYMENTS

1 PAGE

Payments received from April 2, 2018 to July 2, 2018, including the agreed payment on July 5, 2018 of \$83,734.05 for a total of \$849,964.53 in payments.

Account #	Date	Amount
96246010	APRIL 2,2018	\$7,739.69
96242510		\$49,325.66
96246010	APRIL 9,2018	\$6,850.97
96242510		\$52,956.20
96246010	APRIL 16,2018	\$4,531.86
96242510		\$42,749.24
96246010	APRIL 23,2018	\$10,779.36
96242510		\$61,784.52
96246010	APRIL 30,2018	\$11,142.16
96242510		\$56,912.90
96246010	MAY 7. 2018	\$10,774.29
96242510		\$64,419.91
96246010	MAY 10. 2018	\$0.00
96242510		\$11,820.28
96246010	MAY 14. 2018	\$12,307.35
96242510		\$68,440.81
96246010	MAY 21. 2018	\$11,740.69
96242510		\$71,004.00
96246010	MAY 28. 2018	\$15,144.08
96242510		\$77,399.39
96246010	JUNE 4. 2018	\$10,618.87
96242510		\$50,115.51
96246010	JUNE 11. 2018	\$10,177.82
96242510		\$47,494.92
96246010	JULY 5. 2018	\$14,613.03
96242510		\$69,121.02
	TOTAL	\$849,964.53

TAB

“E”

-

TAB

“18”

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

NOTICE OF APPEAL

Transit Petroleum Inc. ("Transit"), a creditor of 1787930 Ontario Inc. ("178"),
APPEALS to the Court of Appeal from the order of Mr. Justice Raikes dated March 13, 2019
made at London.

THE APPELLANT ASKS that the order be set aside and an order be granted as
follows:

1. The appeal be allowed, and the order requiring Transit to pay costs to 178 be set
aside with 178 and Transit bearing their own costs of the motion; and
2. Transit receive its costs of this appeal.

THE GROUNDS OF APPEAL are as follows:

1. The motion judge erred in the application of the governing principles and failed to
take into account and to give proper weight to relevant factors;
2. The motion judge erred in finding that Transit was not partially successful on the
motion as the decision on the motion required 178 to pay \$48,434.30 to Transit by
way of set-off for the supply of fuel, which payment 178 had failed to make to Transit
even though the fuel was supplied in July 2018;

3. The motion judge erred in awarding an amount to 178 that an unsuccessful party could not reasonably expect to pay;
4. The motion judge erred in awarding an amount to 178 that is not reasonable for the nature of the motion, not proportional to the amount claimed by 178 and which is excessive for the materials submitted by 178;
5. The motion judge erred in awarding costs to 178 even though 178 had created unnecessary complexity and thus caused additional time to be expended by both parties by relying solely on one witness who gave contradictory evidence in his three affidavits and on cross-examination and who did not have first-hand knowledge of relevant and material facts;
6. The motion judge erred in awarding costs to 178 even though 178 had advanced a fraudulent preference position that 178 had no standing to bring and which Transit was required to expend time in addressing; and
7. The motion judge erred in awarding costs to 178 even though 178's evidence was less than fulsome and arguably inaccurate and which:
 - (a) required Transit to address by way of two responding motion records and five affidavits causing unnecessary legal costs;
 - (b) 178 unsuccessfully tried to clarify by way of three affidavits from the same affiant instead of providing accurate and consistent evidence by appropriate individuals in the first instance, including Louise Vonk and Blaine Skirtschak; and
 - (c) will result in 178 being compensated for its additional legal costs arising from attempting to address and clarify its own inaccurate and inconsistent evidence

and conversely not compensating Transit for its legal costs arising from attempting to respond to each of the affidavits delivered by 178 which, in addition to the evidence on cross-examination, contained inconsistent and inaccurate statements.

THE BASIS OF THE APPELLATE COURT'S JURISDICTION IS: ss. 183(2) and 193 (c) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended as the property involved in the appeal exceeds in value \$10,000. Leave to appeal is not required.

March 21, 2019

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Lawyers for the Appellant, Transit Petroleum Inc.

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Don Mills, ON M3B 3K9

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Tel: 416.510.1888
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Lawyers for 1787930 Ontario Inc.

AND TO: **MNP Ltd.**
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4

Sheldon Title
Tel: 416.323.5240

Trustee of 1787930 Ontario Inc.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO
Proceeding commenced at London

NOTICE OF APPEAL

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Lawyers for the Appellant,
Transit Petroleum Inc.

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

**APPELLANT'S CERTIFICATE RESPECTING EVIDENCE
(TRANSIT PETROLEUM INC.)**

The appellant certifies that the following evidence is required for the appeal, in the appellant's opinion:

1. Exhibit numbers: Exhibit "1" to the Cross-examination of Monique Paul conducted on November 12, 2018;
2. The affidavit evidence of:
 - (a) Nathan McDaniel sworn September 18, 2018; and
 - (b) Nathan McDaniel sworn October 15, 2018;
 - (c) Nathan McDaniel sworn October 31, 2018;
 - (d) Affidavit of Don Poort sworn October 4, 2018;
 - (e) Affidavit of Monique Paul sworn October 4, 2018;
 - (f) Affidavit of Trevor Chambers sworn October 4, 2018;
 - (g) Affidavit of Tina Thorne sworn October 23, 2018;
 - (h) Affidavit of Monique Paul sworn October 23, 2018;
3. The oral evidence of:
 - (a) Transcript of the cross-examination of Nathan McDaniel conducted on November 12, 2018; and
 - (b) Transcript of the cross-examination of Monique Paul conducted on November 12, 2018.

March 21, 2019

MILLER THOMSON LLP
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Lawyers for 1787930 Ontario Inc.

AND TO: **MNP Ltd.**
111 Richmond Street West
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Sheldon Title
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Trustee of 1787930 Ontario Inc.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court of Appeal Court File No.
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COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

**APPELLANT'S CERTIFICATE
RESPECTING EVIDENCE**

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Lawyers for the Appellant, Transit Petroleum Inc.

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TAB

“19”

Court of Appeal File No: C66803
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS,
IN THE PROVINCE OF ONTARIO

CERTIFICATE OF PERFECTION

I, Sherry A. Kettle, lawyer for the Appellant, Transit Petroleum Inc., hereby certify pursuant to rule 61.09(3)(c) that the appeal book and compendium, exhibit book, transcripts, which are contained within the exhibit book at Tabs 9 and 10, and Appellant's Factum in this appeal have been filed with the Registrar.

The lawyers for the parties on this appeal are as follows:

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FELDMAN LAWYERS

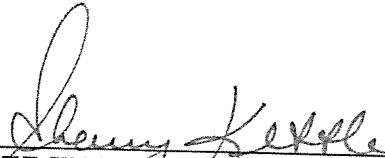
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April 17, 2019



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IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

Court of Appeal File No: C66803
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

CERTIFICATE OF PERFECTION

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TAB

“20”

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

NOTICE OF MOTION

Transit Petroleum Inc. ("Transit"), a creditor of 1787930 Ontario Inc. ("178"), will make a motion to a single judge of the Court of Appeal for Ontario on Monday, April 15, 2019, at 10 a.m. or as soon after that time as the motion can be heard, at Osgoode Hall, 130 Queen Street West, Toronto, Ontario.

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

THE MOTION IS FOR:

- (a) An Order abridging the time for serving and filing this Motion Record, if necessary;
- (b) An Order extending the time to serve and file or granting leave to serve and file a Notice of Appeal in respect to the Order of Mr. Justice Raikes dated January 28, 2019 (the "**First Raikes Order**");
- (c) An Order directing that the appeal of the First Raikes Order be heard together with the appeal of the Order of Mr. Justice Raikes dated March 13, 2019 (the "**Second Raikes Order**");
- (d) Such further and other relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

- (a) the requested extension will not cause prejudice to the respondent;
- (b) there are arguable grounds of appeal;
- (c) it is in the interest of justice that an extension be granted;
- (d) Transit is appealing the Second Raikes Order in respect to costs of the motion which relates the First Raikes Order
- (e) This Court has jurisdiction to hear the appeal pursuant to ss. 183(2) and 193 and specifically section 193(c) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended as because the property involved in the appeal exceeds in value \$10,000;
- (f) Leave to appeal is not required;
- (g) *Bankruptcy and Insolvency General Rules*, Can. Reg. 368, Rule 31;
- (h) such further and other grounds as counsel may request and this Honourable Court may permit.

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

- (a) The Affidavit of Trevor Chambers March 26, 2019; and
- (b) Such further and other motion as counsel may advise and as this Honourable Court may permit.

March 26, 2019

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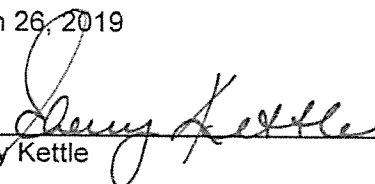
Trustee of 1787930 Ontario Inc.

CERTIFICATE

I, Sherry Kettle, lawyer for the Respondent, certify that:

- (i) The estimated time of my oral argument is 30 minutes.

March 26, 2019



Sherry Kettle

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN THE
PROVINCE OF ONTARIO

Court of Appeal File No.:

Court File Nos: Court File Nos. 35-2395487 and 35-
2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at London

NOTICE OF MOTION

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Lawyers for Transit Petroleum Inc.

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TAB

“21”

COURT OF APPEAL FOR ONTARIO

DATE: 20190501
DOCKET: M50303

Feldman J.A. (Motion Judge)

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF
1732427 ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF
ST. THOMAS, IN THE PROVINCE OF ONTARIO

Sherry A. Kettle, for the moving party

Paul N. Feldman, for the responding party

Heard: April 15, 2019

Motion for an order to extend the time to appeal from the order of Justice Russell M. Raikes of the Superior Court of Justice, dated January 28, 2019, with reasons reported at 2019 ONSC 716.

REASONS FOR DECISION

[1] The applicant, Transit Petroleum Inc. ("Transit"), moves for an order extending the time to file its notice of appeal from an order made on January 28, 2019. The respondent opposes the motion.

[2] In that order, the motion judge found that a pre-authorized debit ("PAD") taken by the applicant after the respondent, 1787930 Ontario Inc. ("Messenger"), filed a Notice of Intention to File a Proposal ("NOI"), constituted a "remedy" within

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the meaning of s. 69(1)(a) of the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3 (the "BIA"), and therefore the funds taken by Transit had to be returned to the respondent. When the motion judge later released his decision regarding the costs of the motion on March 13, 2019, Transit delivered a notice of appeal of the costs award within the time limited for appeal.¹

Background

[3] Transit supplied fuel to Messenger, a truck freight delivery company. On July 2, 2018, Messenger filed an NOI, although Transit was not given any notice of it. At that time, Messenger owed Transit over \$200,000 for fuel. The CRA had frozen Messenger's bank account in mid-June, 2018, but Transit's evidence was that Messenger had told it the account was frozen by the bank because of fraudulent transactions. On June 22, 2018, Transit and Messenger entered into discussions about continuing to supply and receive fuel based on a payment schedule that would see the arrears retired by the end of July. Pursuant to that schedule, the first payment of \$83,734.05 was to be made by PAD on July 5.

[4] Before the motion judge, the parties disputed whether they had agreed to the payment schedule, or whether they had merely entered discussions. But, in any event, the PAD for \$83,734.05 was processed on July 5.

¹ It should be noted that Transit would have required leave to appeal from the costs order, though leave was not sought in the notice of appeal: see *BIA*, s. 193; *Courts of Justice Act*, R.S.O. 1990, c. C.43, s. 133(b).

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[5] Unbeknownst to Transit, however, Messenger had filed the NOI on July 2, and had entered into negotiations with another fuel supplier with which it later reached an agreement.

[6] Section 69(1)(a) of the BIA states:

Subject to subsections (2) and (3) and sections 69.4, 69.5 and 69.6, on the filing of a notice of intention under s. 50.4 by an insolvent person,

(a) no creditor has any remedy against the insolvent person or the insolvent person's property, or shall commence or continue any action, execution or other proceedings, for the recovery of a claim provable in bankruptcy.

[7] Transit argued that when it cashed the PAD on July 5, it was not taking a remedy within the meaning of s. 69(1)(a) because it was acting pursuant to an agreement with Messenger that included its agreement to continue supplying fuel, which it did until it was later told that Messenger had obtained an alternate supplier. The motion judge rejected this submission.

[8] He also found that on the record there was a dispute about the facts and whether the parties had reached an agreement about the PAD, but he did not need to resolve the dispute because it did not matter in law whether or not there was an agreement. He found that had it been necessary to resolve that issue, he would have ordered a trial.

Analysis

[9] On a motion to extend time, the court considers the following factors: whether the appellant formed the intention to appeal within the time limit, the reason for the delay, any prejudice to the respondent, the potential merit to the appeal, and the justice of the case: see *Kefeli v. Centennial College of Applied Arts and Technology* (2002), 23 C.P.C. (5th) 35 (Ont. C.A., in Chambers), at paras. 14-15. The overarching principle is that an extension should be granted if the justice of the case so requires: *Enbridge Gas Distribution Inc. v. Froese*, 2013 ONCA 131, 114 O.R. (3d) 636, at para. 15.

[10] Both sides filed an affidavit on this motion to extend the time. In his affidavit, the principal of Transit does not address the issue of when it formed the intention to appeal or the reason for the delay. He says there is no prejudice to the respondent and that the appeal has merit on the legal issue. The principal of Messenger claims that the respondent will suffer prejudice from the extension because it will delay the financial restructuring of the respondent.

[11] It appears that the applicant formed the intention to appeal outside the appeal period. That factor, together with a failure to explain the delay, weighs against granting this motion. However, there was a timely appeal of the costs order. Counsel advised the court that she was ready to perfect the costs appeal

Page: 5

and that she could also perfect the main appeal forthwith, so that granting this motion would not cause any time delay.

[12] As to the potential merit of the appeal regarding the interpretation of s. 69(1)(a) of the BIA, neither side referred the court to a case on the point of the effect of an agreement to pay in the context of ensuring an ongoing supply – here of fuel – that was needed to keep the insolvent business going, and whether such an agreement is relevant to the application of s. 69(1)(a) and the meaning of “remedy”: see generally E. Patrick Shea, “Dealing with Suppliers in a Reorganization” (2008) 37 C.B.R. (5th) 161, at *WL pp. 1, 7-11. The issue is not a frivolous one, particularly in this factual context, and where a trial of the issue of the agreement would have been needed to find any relevant facts.

[13] The applicant also submits that the motion judge misapprehended the evidence regarding the proof of claim that Transit filed in Messenger’s Proposal. He stated, at para. 28: “Transit filed a Proof of Claim in the amount of \$202,791.59 as arrears owing as of July 2, 2018. That figure includes the monies subsequently received on July 5 through the PAD.” The applicant submits that the proof of claim excludes the amount of \$83,734.05 obtained by Transit on July 5 through the PAD.

[14] The trustee on the proposal took no position either on the original motion or on this motion to extend the time for the appeal. I understand the prejudice to the respondent is that it will continue to be in financial jeopardy for an extended time

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while the appeal is heard, but that kind of prejudice will normally occur where an extension of time to appeal is granted and an obligation to pay is in dispute.

[15] In my view, weighing all the factors, it is in the interests of justice for the extension of time to be granted to file the notice of appeal. In accordance with counsel's advice at the hearing, the appeal shall be perfected by May 6, 2019. The applicant did not seek costs of the motion.

K. Feldman J.A.

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“22”

Court of Appeal File No:
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

**APPELLANT'S CERTIFICATE RESPECTING EVIDENCE
(TRANSIT PETROLEUM INC.)**

The appellant certifies that the following evidence is required for the appeal, in the appellant's opinion:

1. Exhibit numbers: Exhibit "1" to the Cross-examination of Monique Paul conducted on November 12, 2018;
2. The affidavit evidence of:
 - (a) Nathan McDaniel sworn September 18, 2018; and
 - (b) Nathan McDaniel sworn October 15, 2018;
 - (c) Nathan McDaniel sworn October 31, 2018;
 - (d) Affidavit of Don Poort sworn October 4, 2018;
 - (e) Affidavit of Monique Paul sworn October 4, 2018;
 - (f) Affidavit of Trevor Chambers sworn October 4, 2018;
 - (g) Affidavit of Tina Thorne sworn October 23, 2018;
 - (h) Affidavit of Monique Paul sworn October 23, 2018;
3. The oral evidence of:
 - (a) Transcript of the cross-examination of Nathan McDaniel conducted on November 12, 2018;
 - (b) Transcript of the cross-examination of Monique Paul conducted on November 12, 2018;
 - (c) Answers to undertakings of Nathan McDaniel given on his cross-examination on November 12, 2018;

- (d) Answers to undertakings of Monique Paul given on her cross-examination on November 12, 2018;

May 2, 2019

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Trustee of 1787930 Ontario Inc.

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
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PROVINCE OF ONTARIO

Court of Appeal Court File No.
Court File No Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

**APPELLANT'S CERTIFICATE
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Lawyers for the Appellant, Transit Petroleum Inc.

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TAB

“23”

Court of Appeal File No: C66871
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS,
IN THE PROVINCE OF ONTARIO

CERTIFICATE OF COMPLETENESS

I, Sherry A. Kettle, lawyer for the Appellant, Transit Petroleum Inc., certify that
the appeal book and compendium in this appeal is complete and legible.

May 5, 2019



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IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
THE PROVINCE OF ONTARIO

Court of Appeal File No: C6687
Court File Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

CERTIFICATE OF COMPLETENESS

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IN THE MATTER OF NOTICES OF INTENTION TO MAKE A PROPOSAL OF 1732427
ONTARIO INC. AND 1787930 ONTARIO INC. BOTH OF THE CITY OF ST. THOMAS, IN
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Court of Appeal File No: C6687
Court File Nos. 35-2395487 and 35-2395488

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

**APPEAL BOOK AND COMPENDIUM
OF THE APPELLANT
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