

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

**APPEAL BOOK AND COMPENDIUM OF THE APPELLANT
TRANSIT PETROLEUM INC.**

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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

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TAB

“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 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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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.

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TAB

“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

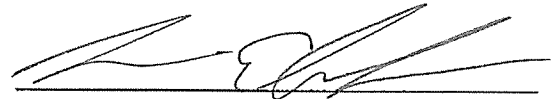
THIS MOTION made by 1787930 Ontario Inc. ("Messenger") pursuant to section 69(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 for an order requiring the return of funds received from Messenger by Transit Petroleum Inc. ("**Transit**"), was heard this day at 80 Dundas Street, London, Ontario, 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
1921

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'Kieffe"
(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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1787930 Ontario Inc.

-
TAB

“3”

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 178930 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. 398*n*.
- [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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TAB

“4”

CITATION: 1787930 Ontario Inc. v. Transit Petroleum, 2019 ONSC 716
COURT FILE NO.: 35-2395487 & 35-2395481
ESTATE FILE NO.: 35-2395481
DATE: 20190128

SUPERIOR COURT OF JUSTICE – ONTARIO

IN BANKRUPTCY AND INSOLVENCY

RE: 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

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: December 19, 2018

ENDORSEMENT

- [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.

- [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.



Justice R. Raikes

Date: January 28, 2019

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TAB

“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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451 Talbot Street
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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

“B”

-
TAB

“6”

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

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.

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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.

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?

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undertaking yes.

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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

31.

her to stop the PAD and she communicated that that was not possible.

144. Q. When was that?

A. I would say July third or fourth. It was before the PAD was slated to come out.

145. Q. Was anyone else on that call?

A. In my office or...

MS. KETTLE: Yes.

A. No. No.

146. MS. KETTLE: Q. Was anyone else on that call at Transit other than Monique?

A. I don't recall.

147. Q. What time of day was that call?

A. I don't recall.

148. Q. So after Monique - so let's just go to the next tab actually in Monique's affidavit this is exhibit C, this is again her October fourth, 2018 affidavit page 115 of the responding motion record?

A. Okay.

149. Q. So Tuesday, July three at 11:17 a.m. Monique emailed you and said, Nathan I did not hear back from you by ten a.m. so I have submitted for Thursday, July five, 2018 \$83,734.05, do you see that?

32.

A. I do.

150. Q. Okay. And again I see no email back from you regarding not putting the PAD through, stopping payment, I'm going to suggest their isn't one but you just don't recall correct?

A. I'm sorry, one more time with your question?

151. Q. You don't recall whether or not you replied to this by email?

A. By email I don't know for certain.

152. Q. And you did not email Monique on July third to say we did not have an agreement did you?

A. I don't believe I responded back to her.

153. Q. Like ever?

A. I'm not certain.

154. Q. So when you say I don't believe I ever responded back to her you didn't respond back to her...

A. I'm not certain.

155. Q. Okay so I just want to clarify, you're not certain about ever responding back to her or about not responding back to her about the agreement?

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.

36.

MS. KETTLE: Okay.

MR. SIMPSON: Just if I may so we're clear on that?

MS. KETTLE: Yes.

MR. SIMPSON: That was the only way he would communicate in writing?

MS. KETTLE: Yes.

MR. SIMPSON: Thank you.

166. MS. KETTLE: Q. So I'd like to refer you now to this is exhibit G to the affidavit of Don Poort sworn October four, 2018 and that is in the responding motion record. Exhibit G is page 67 of that record and it is the first report to the Court submitted by MNP Ltd. and it's dated July 26, 2018, do you recognize that? This is in the matter of the notice of an intention to make a proposal of 128?

A. Yes.

167. Q. Okay. So if you turn to page 75 of that report there's a section that has a title, Transit Petroleum Inc. do you see that?

A. Yes.

168. Q. And then if you go down to paragraph 35, so referring to this, well I'll just read it. On July five, 2018 Transit Petroleum

37.

received payment via a preauthorized payment in the amount of \$83,734.05 and it's defined there as retained funds, it's the same money that we're referring to as the agreed payment okay. And then it says, on July four, 2018 and July five, 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 it's Credit Union. So you'll agree, well I'm assuming - let me put this to you, that information would've come from you correct?

A. What information is that?

169. Q. That on July four, 2018 and July five, 2018...

A. Yes.

170. Q. ...Messenger attempted to stop this payment...

A. Yes.

171. Q. ...which was in respect of supply of pre NOI fuel first by approaching Transit Petroleum and then contacting it's Credit Union?

172. Q. You would've supplied that information to MNP the proposal trustee...

A. That's correct.

38.

173. Q. ...for this report?

A. Yes.

174. Q. Okay. There's no mention of July third there is there?

A. I don't see the mention of the third no.

175. Q. No. And are you suggesting that you had approached Transit on July five?

A. No it, it would've been, it would've been the fourth, it was around about that time.

176. Q. Because you're not really clear when it was?

A. It was definitely before the fifth I don't believe it was on the Tuesday when we returned back to work from the long holiday, I'm fairly confident that it was the Wednesday which would've been the fourth but it was definitely before the date that it was slated to come out.

177. Q. So you're saying it was on the fourth that you approached...

A. I feel confident that it was the fourth yes.

178. Q. ...that you approached Transit?

A. That's correct.

179. Q. So it wasn't on the third, you

39.

didn't call Monique on the third then?

A. I don't believe so no.

180. Q. Okay. So you think you called Monique on the fourth but you're not sure?

A. I, I believe so.

181. Q. And you also now take the position that you called Trevor on the same date?

A. Yes they would've been on or about the same date because...

182. Q. Even though Monique told you it could not be stopped?

A. That's correct.

183. Q. But you have no email in your materials showing an email - you have no email materials to Monique or to Trevor or anyone suggesting that the PAD should be stopped?

A. That's correct.

MR. SIMPSON: I think that's contrary to his affidavit which we discussed this morning.

184. MS. KETTLE: Q. Do you want to show me where you're referring?

MR. SIMPSON: I'm looking at the second supplementary motion record paragraph 11.

MS. KETTLE: Okay just let me get there.

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

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?

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56.

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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. 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've 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”

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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

18.

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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

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...

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.

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?

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.

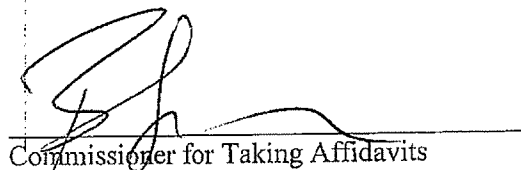
17. This affidavit is filed in support of a motion seeking the recovery of the payment in the amount of \$83,734.05 which was wrongfully recovered by Hogg for the supply of fuel pre NOI, or in the alternative, the payment of \$35,299.77, being the net amount owing as set out in Paragraph 13 above and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

SWORN before me in the City of
Toronto in the Province of Ontario,
this 18 day of September, 2018

)
)
)
)



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 commissioner, etc.

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. cob as Messenger Freight Systems
 of the City of St. Thomas
 in the Province of Ontario

Take notice that:

1. 1787930 Ontario Inc. cob 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. oa 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 50.4(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
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 460 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			42,383.98
BFI Print & Promotion Solutions	6-1031 Hubrey Road London ON N6N 1B4			4,186.65
Brent W. Swanick	225 Duncan Mill Road Don Mills ON M3B 3K9			54,977.23
Carrier Truck Centres	645 Athlone Place WOODSTOCK ON N4S 7V8			5,612.95
Checker Flag Leasing	4-5845 Luke Road Mississauga ON L4W 2K5			1,288.20
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 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
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-Karr 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 Stn 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
Liftow Limited	PO Box 8082, 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 50.4(1) of the Act)

In the matter of the proposal of
 1787930 Ontario Inc db 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			159,498.58
ProTreadz 2012	4230 Fountain St. N Cambridge ON N3H 4R7			813.35
Rescue Team	96 Hinrichs Cr Cambridge ON N1T 0A9			10,197.52
Revolution Staffing	69 Mary Street Barrie ON L4V 1T2			9,749.85
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-Klean 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 N6E 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 2K8			2,851.29
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. cob 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. cob 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

Industrie Canada

Office of the Superintendent
of Bankruptcy CanadaBureau 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;

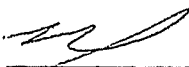
- (c) I am advised by Louise Vonk that she did not tell MNP the Proposal Trustee what to do as stated in Paragraph 20, and that she did not advise that MNP had authorized the "Agreed Payment";
 - (d) I disagree with Monique's statement in Paragraph 24 that "... [I] had allowed the PAD for the "Agreed 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;

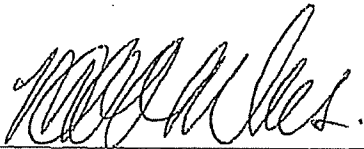
9. I make this affidavit in reply to the Responding Affidavits and in support of the motion seeking the recovery of the "Agreed Payment" for the pre NOI supply of fuel, or in the alternative, the return of the net amount of \$35,299.77 as set out above, and for no improper purpose.

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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“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.

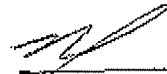
10. As of June 29 it was concluded that 178 was unable to negotiate a resolution with CRA to forbear from enforcing their Requirement To Pay ("RTP") which had resulted in the frozen account with BNS, thus compromising 178's ability to carry on normal business financial transactions. As a result, on June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

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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

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

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.

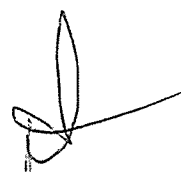
35. Transit continued to negotiate post-NOI payment terms with 178 in good faith and agreed to payment terms with Transit. Nathan committed to a payment of approximately \$60,000 to be paid by PAD on July 12, 2018. Despite that agreement, 178 unilaterally issued a stop payment for that PAD on July 11, 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)

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


Don Poort

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

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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

(B)

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

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

Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			1,950.01	07/05/2018
			1,154.01	07/05/2018
			89.55	07/05/2018
			227.70	07/05/2018
			1,351.62	07/05/2018
			518.43	07/05/2018
			1,282.42	07/05/2018
			1,865.27	07/05/2018
			2,516.97	07/05/2018
			78.85	07/05/2018
			807.50	07/05/2018
			1,592.96	07/05/2018
			2,165.20	07/05/2018
			800.05	07/05/2018
			6,292.04	07/05/2018
			2,286.43	07/05/2018
			2,110.21	07/05/2018
			2,332.08	07/05/2018
			203.24	07/05/2018
			499.23	07/05/2018
			1,655.10	07/05/2018
			2,209.18	07/05/2018
			3,568.81	07/05/2018
			197.27	07/05/2018
			618.52	07/05/2018
			3,513.25	07/05/2018
			3,507.88	07/05/2018
			739.30	07/05/2018
			143.95	07/05/2018
			4,877.48	07/05/2018
			15,237.14	07/05/2018
			555.13	07/05/2018
			157.34	07/05/2018
			1,276.63	07/05/2018
			916.13	07/05/2018
			138.27	07/05/2018
			342.38	07/05/2018
			676.50	07/05/2018
			72.56	07/05/2018
			1,056.04	07/05/2018

TAB

“E”

This is Exhibit 5 referred to in the affidavit of Don Peart sworn before me, this 4 day of October 2018.



Transit Petroleum

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

Erin MacDonald

INVOICE

**FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS**

Kennedy Erin 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

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62002	62002	No Prior Odom Reading Available. No Mileage calculations.						
	2 09-Jul-2018	07:16	62002 62002		0	14.20	77.43	11.00
	12 DIESEL EXHAUST FLUID (DEF)					14.20		11.00
#62005	62005	Previous Odom: 172539 KM As of: 08-Jul-2018						
	2 10-Jul-2018	16:20	62005 62005		183527	10.00	77.43	7.74
	2 11-Jul-2018	18:23	62005 62005		175579	38.06		29.47
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	3040	48.06		37.21
	L / 100 KM	1.581		COST / KM	0.012			
	Miles / GAL	178.647		COST / MILE	0.020			
#62006	62006	No Prior Odom Reading Available. No Mileage calculations.						
	3 09-Jul-2018	12:03	62006 62006		0	28.17	77.43	21.81
	12 DIESEL EXHAUST FLUID (DEF)					28.17		21.81
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
	2 10-Jul-2018	06:29	62012 62012		0	5.95	77.43	4.61
	12 DIESEL EXHAUST FLUID (DEF)					5.95		4.61
#62014	62014	Previous Odom: 524207 KM As of: 05-Jul-2018						
	2 10-Jul-2018	04:40	62014 62014		524199	23.67	77.43	18.33
	2 10-Jul-2018	22:40	62014 62014		524209	12.13		9.39
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	2	35.80		27.72
#62019	62019	No Prior Odom Reading Available. No Mileage calculations.						
	5 10-Jul-2018	21:58	62019 62019		0	22.35	77.43	17.31
	12 DIESEL EXHAUST FLUID (DEF)					22.35		17.31
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.						
	2 09-Jul-2018	13:40	62041 62041		0	32.80	77.43	25.40
	2 11-Jul-2018	00:57	62041 62041		0	15.97		12.37
	12 DIESEL EXHAUST FLUID (DEF)					48.77		37.77
#62044	62044	Previous Odom: 147514 KM As of: 07-Jul-2018						

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 (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 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

KIC	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

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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.: 1100632

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 15-Jul-2018

KOC	VEHICLE DESC DATE	TIME	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				

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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.: 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	13:26	62005	62005	153913	315.80	110.30	348.33
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				Total KM 84414	989.61		1089.89
		L / 100 KM 1.172			COST / KM 0.013			
		Miles / GAL 240.910			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				Total KM 2472	726.26		793.29
		L / 100 KM 29.379			COST / KM 0.321			
		Miles / GAL 9.613			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

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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

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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				

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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

KOC	VEHICLE DISC 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	259.28
	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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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.: 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	44444	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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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5POB6

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	213.32
	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			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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INVOICE NO.: 1099424

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	110.73	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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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.: 7

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	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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INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	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						547.70		605.18
					Total KM	236801			
					L / 100 KM	0.231		COST / KM 0.003	
					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						946.10		1036.82
					Total KM	474718			
					L / 100 KM	0.199		COST / KM 0.002	
					Miles / GAL	1417.111		COST / MILE UNKNOWN	

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FAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56%) 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.: 9

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	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	Total KM				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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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. 105348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODMETER 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			49239.64
				Please pay this amount				=====

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.58%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	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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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
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INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE NO.	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62000 62000 Previous Odom: 55 KM As of: 23-Jun-2018									
	2	01-Jul-2018	15:28	62000	62000				
	2	08-Jul-2018	13:17	62000	62000	555	24.11	58.00	13.98
						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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DISPENSING REPORTS

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INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE-SC DAIC	TIME	CARD NO	DRIVERNAME	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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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
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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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DISPENSING REPORTS**

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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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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	
#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
N5POB6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 15-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	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			
				Miles / GAL	47.409			
				COST / KM	0.074			
				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			
				Miles / GAL	266.114			
				COST / KM	0.013			
				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

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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
NSPOB6

INVOICE NO.: 1100631

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
#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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PAST DUE INTEREST CHARGED AT 1.4% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DISC 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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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.58%) PER ANNUM ON UNPAID OVERDUE BALANCES
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150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO: 1100631

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				
	Miles / GAL	3.793		COST / MILE				
#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					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				
	Miles / GAL	8.955		COST / MILE				
#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				
	Miles / GAL	5991.671		COST / MILE				
#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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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
NSPOB6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 5

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	15:14	62079	62079	7845	307.20	123.58	379.64
	2 10-Jul-2018	12:32	62079	62079	456	115.40	123.10	142.06
	5 11-Jul-2018	16:24	62079	62079	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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N5P0B6

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619 PAGE NO.: 6

FOR THE PERIOD ENDING: 15-Jul-2018

Loc	VEHICLE-SC	DATE	TIME	CARD NO	DRIVER NAME	ODOMETER 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	175693	150.00	123.58	185.37
	2	10-Jul-2018	15:31	62089	62089	176587	249.80	123.10	307.50
	2	11-Jul-2018	16:21	62089	62089	0	120.00	123.95	148.74
	4	#2 ULS DIESEL, CLEAR			Total KM		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			Total KM		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			Total KM		527.30		652.19
	#62097	62097	No Prior Odom Reading Available. No Mileage calculations.						
	2	09-Jul-2018	01:15	62097	62097	0	200.30	123.58	247.53
	2	10-Jul-2018	01:07	62097	62097	0	347.30	123.10	427.53
	2	11-Jul-2018	02:44	62097	62097	0	302.50	123.95	374.95
	4	#2 ULS DIESEL, CLEAR			Total KM		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			Total KM		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	ODOMETER 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	330495	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					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					250.70		310.74

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.86% 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 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	CARD 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		25672.28
					TAXES INCLUDED IN ABOVE SUBTOTAL	Please pay this amount		=====
					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

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	(\$5,070.82)	\$3,802.24	FMS
CASH RCT	AREFT0000176	7/5/2018	(\$5,070.82)			
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

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Transit Petroleum

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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.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETERY 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

FAST 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 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 DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER 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
								Please pay this amount 11350.03
								TAXES INCLUDED IN ABOVE SUBTOTAL
								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 1/2% 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

MESSSENGER 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

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODMETER 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 1/2% 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 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

LOC	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
ON HST @ 13% Registration #105348619								6558.88
								852.67
4 #2 ULS DIESEL, CLEAR								Total
							5431.22.	7411.55
Please pay this amount								=====

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

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8920 Email: fmsirv@transitfuel.com

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

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 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
				Total KM				
		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
				Total KM				
		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		192.19
				TAXES INCLUDED IN ABOVE SUBTOTAL		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

PAST DUE INTEREST CHARGED AT 1.5% 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 No. 1

This is Exhibit F referred to in the affidavit of Don Poort sworn before me, this 4 day of October 2018.


[Signature]
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 5 referred to in the
 affidavit of Don Poort
 sworn before me, this 4
 day of October 2018

 A COMMISSIONER FOR TAKING AFFIDAVITS

Kennedy Erin MacDonal, 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	F2017
	Unaudited	
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.

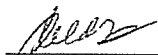
X. EFFORTS TO RESTRUCTURE

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
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T 519.931.3500
F 519.858.8511

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**

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.

Sherry A. Kettle
Direct Line: 519.931.3337
skettle@millerthomson.com
File: 0217040.0064

This is Exhibit H 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.**

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)


33187360.1



TAB

“|”

ONTARIO
 SUPERIOR COURT OF JUSTICE
 (IN BANKRUPTCY AND INSOLVENCY)

This is Exhibit <u>I</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- 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

- 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".
- 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>	\$477,629	\$269,240	(\$208,389)
%	13%	8%	
<i>Operating Expenses</i>	\$518,423	\$251,228	(\$267,194)
<i>Earnings from Operations</i>	(\$40,794)	\$18,012	\$58,806
<i>Provision for Taxes</i>	(\$6,119)	\$0	\$6,119
<i>Net Earnings for the Period</i>	(\$34,675)	\$18,012	\$52,687
Total Other Cash Outflows	\$110,413	\$216,605	\$106,191
NET CASH FLOW	(\$145,088)	(\$198,593)	(\$53,505)
OPENING CASH BALANCE	\$89,816	\$232,866	\$143,050
CLOSING CASH BALANCE	(\$55,271)	\$34,273	\$89,545

- 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 MacDonald, 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

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 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

 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)
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)
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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
 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 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

“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

This is Exhibit <u>e</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> .  A COMMISSIONER FOR TAKING AFFIDAVITS

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 it 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**
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 This will then bring your account current.

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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
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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
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 Leaving us in arrears of two weeks for **\$115,688.07**

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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
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.

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

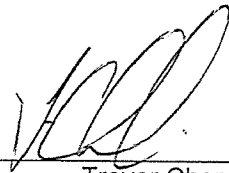
allowed to go through so that 178 could continue in business. Transit continued to supply fuel to 178 post-NOI at 178's request and continued to do business with 178 in good faith and based on 178's representations.

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)

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



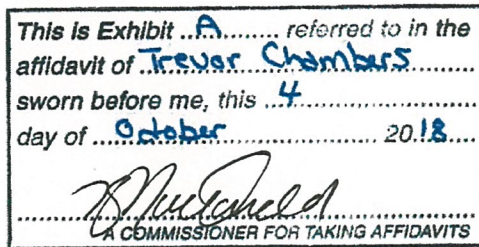
Trevor Chambers

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

Cheers,

Nathan

Nathan McDaniel
Financial Controller
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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.

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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

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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
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Monday July 2, 2018
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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.

-
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
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 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 #53551B
Tel: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com

Lawyers for Transit Petroleum Inc.

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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 MacDonaid, 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.

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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

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	Undertakings Under Advise-ment 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"	

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

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	Page
4	35
	164
	Response
	None - all correspondence via phone conversation

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"

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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This email message is confidential, may be legally privileged and is intended for the exclusive use of the addressee. If you received this message in error or are not the 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.

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

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 MCDANIEL ON HIS AFFIDAVIT SWORN SEPTEMBER 18, 2018, OCTOBER 15, 2018, AND OCTOBER 31, 2018. CONDUCTED ON NOVEMBER 2, 2018.		
No.	Page / Question	Response
4	35 164	None - all correspondence via phone conversation
	Undertakings Under Advise ment Refusals	
	To look for all email correspondence between Nathan and Trevor Chambers at Transit from June 28, to present	

UNDERTAKINGS, REFUSALS AND QUESTIONS TAKEN UNDER ADVISEMENT CROSS EXAMINATION OF NATHAN MODANIEL ON HIS AFFIDAVIT SWORN SEPTEMBER 18, 2018, OCTOBER 16, 2018, AND OCTOBER 31, 2018 CONDUCTED ON NOVEMBER 12, 2018			
No.	Page	Question	Response
Undertakings Under Adviseiment 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

No	Page	Question	Undertakings, Under-Advisement, 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 N2G 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 not (is/is not)) related to the debtor within the meaning of section 4 of the Act, and ~~has~~ not (have/has/have not/has not) dealt 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

Monique 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 128(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

239

ACCOUNT NUMBER	INVOICE NUMBER	INVOICE DATE	AMOUNT OF INVOICE	LESS PAYMENT APPLIED	LESS	TOTAL AMOUNT OWING
					TRANSCATION AFTER JULY 2,2018	
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



5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 579-8520 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. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 10-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62000	62000	Previous Odom: 555 KM As of: 03-Jun-2018						
2	09-Jun-2018	20:32	62000	62000	555	249.60	108.88	271.76
4	#2 ULS DIESEL, CLEAR					249.60		271.76
#62001	62001	No Prior Odom Reading Available. No Mileage calculations.						
2	04-Jun-2018	13:14	62001	62001	0	180.10	109.73	197.62
2	05-Jun-2018	13:45	62001	62001	0	128.70	108.63	139.81
2	06-Jun-2018	23:06	62001	62001	0	180.20	107.63	193.95
2	09-Jun-2018	22:29	62001	62001	0	149.20	108.88	162.45
4	#2 ULS DIESEL, CLEAR					638.20		693.83
#62002	62002	Previous Odom: 175124 KM As of: 02-Jun-2018						
3	04-Jun-2018	07:39	62002	62002	165615	221.30	109.73	242.83
3	06-Jun-2018	07:40	62002	62002	0	196.50	107.63	211.49
3	08-Jun-2018	09:00	62002	62002	127838	248.70	106.65	265.24
3	09-Jun-2018	07:28	62002	62002	177344	210.00	108.88	228.65
4	#2 ULS DIESEL, CLEAR			Total KM	2220	876.50		948.21
		L / 100 KM	39.482	COST / KM	0.427			
		Miles / GAL	7.153	COST / MILE	0.687			
#62005	62005	Previous Odom: 77806 KM As of: 03-Jun-2018						
2	04-Jun-2018	16:32	62005	62005	118587	200.00	109.73	219.46
4	#2 ULS DIESEL, CLEAR			Total KM	40781	200.00		219.46
		L / 100 KM	0.490	COST / KM	0.005			
		Miles / GAL	575.881	COST / MILE	0.009			
#62006	62006	No Prior Odom Reading Available. No Mileage calculations.						
2	05-Jun-2018	22:23	62006	62006	0	312.20	108.63	339.14
3	06-Jun-2018	19:50	62006	62006	0	228.90	107.63	246.37
4	#2 ULS DIESEL, CLEAR					541.10		585.51
#62009	62009	Previous Odom: 580217 KM As of: 02-Jun-2018						
2	05-Jun-2018	16:52	62009	62009	579040	378.40	108.63	411.06
2	06-Jun-2018	05:23	62009	62009	500024	222.30	107.63	239.26
3	08-Jun-2018	07:02	62009	62009	580218	301.80	106.65	321.87
2	09-Jun-2018	15:37	62009	62009	583570	220.00	108.88	239.54
4	#2 ULS DIESEL, CLEAR			Total KM	3353	1122.50		1211.73
		L / 100 KM	33.477	COST / KM	0.361			
		Miles / GAL	8.436	COST / MILE	0.582			

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12 36%) 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.: 1094583

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 10-Jun-2018

ACC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODIOMETER READING	QUANTITY (LITRES)	PRICE	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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FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% 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.: 1094583

H.S.T. REG. NO. 105348819

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FOR THE PERIOD ENDING: 10-Jun-2018

POC	VEHICLE DESC DATE	TIME	GARD NO.	DRIVER NAME	ODOMETER 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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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1094583

H.S.T. REG. NO. 105349619

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FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	2 04-Jun-2018	14:31	62034 62034		126805	158.00	109.73	173.37
	2 06-Jun-2018	14:50	62034 62034		159597	215.60	107.63	232.05
	2 09-Jun-2018	09:26	62034 62034		138581	48.80	108.88	53.13
	2 09-Jun-2018	18:20	62034 62034		139032	137.20		149.38
	4 #2 ULS DIESEL, CLEAR			Total KM	*****	559.60		607.93
#62036	62036			Previous Odom: 164349 KM	As of: 01-Jun-2018			
	2 05-Jun-2018	13:24	62036 62036		143923	80.20	108.63	87.12
	2 06-Jun-2018	13:35	62036 62036		166226	103.00	107.63	110.86
	5 07-Jun-2018	14:41	62036 62036		169782	261.46	107.70	281.59
	2 09-Jun-2018	16:24	62036 62036		142407	273.30	108.88	297.57
	4 #2 ULS DIESEL, CLEAR			Total KM	*****	717.96		777.14
#62040	62040			Previous Odom: 529226 KM	As of: 25-May-2018			
	2 04-Jun-2018	18:03	62040 62040		12	181.80	109.73	199.49
	2 06-Jun-2018	10:10	62040 62040		9630	201.80	107.63	217.20
	4 #2 ULS DIESEL, CLEAR			Total KM	*****	383.60		416.69
#62041	62041			No Prior Odom Reading Available. No Mileage calculations.				
	3 04-Jun-2018	14:06	62041 62041		0	245.00	109.73	268.84
	2 06-Jun-2018	01:19	62041 62041		0	182.60	107.63	196.53
	2 07-Jun-2018	01:01	62041 62041		0	122.70	107.70	132.15
	2 09-Jun-2018	02:05	62041 62041		0	107.40	108.88	116.94
	2 09-Jun-2018	20:47	62041 62041		0	80.00		87.10
	4 #2 ULS DIESEL, CLEAR					737.70		801.56
#62044	62044			Previous Odom: 144910 KM	As of: 02-Jun-2018			
	2 04-Jun-2018	15:44	62044 62044		197971	239.00	109.73	262.25
	2 06-Jun-2018	12:49	62044 62044		150456	180.10	107.63	193.84
	2 08-Jun-2018	13:55	62044 62044		168133	221.00	106.65	235.70
	2 09-Jun-2018	12:09	62044 62044		151247	83.70	108.88	91.13
	4 #2 ULS DIESEL, CLEAR			Total KM	6337	723.80		782.92
	L / 100 KM	11.422		COST / KM				0.124
	Miles / GAL	24.727		COST / MILE				0.199
#62047	62047			Previous Odom: 1111 KM	As of: 03-Jun-2018			
	2 04-Jun-2018	18:07	62047 62047		1111	97.30	109.73	106.77
	2 05-Jun-2018	17:30	62047 62047		1111	160.90	108.63	174.79
	2 06-Jun-2018	14:58	62047 62047		1111	94.20	107.63	101.39
	2 07-Jun-2018	15:14	62047 62047		111	62.80	107.70	67.64
	2 10-Jun-2018	06:25	62047 62047		111	245.60	108.88	267.41

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PAST DUE INTEREST CHARGED AT 11% PER MONTH (19.56%) 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.: 1094583

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 10-Jun-2018

LOG	VEHICLE/DESS DATE	TIME	GARF NO.	DRIVER/NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	10-Jun-2018	17:11	62047	62047	111	124.20		135.23
4	#2 ULS DIESEL, CLEAR			Total KM	*****	785.00		853.23
#62048 62048 Previous Odom: 404333 KM As of: 29-May-2018								
2	05-Jun-2018	16:37	62048	62048	405251	266.00	108.63	288.96
2	07-Jun-2018	18:10	62048	62048	406095	324.10	107.70	349.06
4	#2 ULS DIESEL, CLEAR			Total KM	1762	590.10		638.02
	L / 100 KM	33.490		COST / KM	0.362			
	Miles / GAL	8.433		COST / MILE	0.583			
#62053 62053 Previous Odom: 562256 KM As of: 02-Jun-2018								
2	05-Jun-2018	15:12	62053	62053	582209	135.00	108.63	146.65
2	09-Jun-2018	15:02	62053	62053	548460	230.00	108.88	250.42
4	#2 ULS DIESEL, CLEAR			Total KM	*****	365.00		397.07
#62060 62060 Previous Odom: 125788 KM As of: 28-May-2018								
2	04-Jun-2018	15:00	62060	62060	581879	339.30	109.73	372.31
2	06-Jun-2018	13:11	62060	62060	582686	181.70	107.63	195.56
2	07-Jun-2018	13:52	62060	62060	582948	118.90	107.70	128.06
4	#2 ULS DIESEL, CLEAR			Total KM	457160	639.90		695.93
	L / 100 KM	0.140		COST / KM	0.002			
	Miles / GAL	2017.722		COST / MILE	UNKNOWN			
#62062 62062 Previous Odom: 324048 KM As of: 01-Jun-2018								
5	06-Jun-2018	16:00	62062	62062	326178	471.01	107.63	506.95
2	08-Jun-2018	19:44	62062	62062	327114	357.00	106.65	380.74
2	09-Jun-2018	17:45	62062	62062	608136	209.00	108.88	227.56
4	#2 ULS DIESEL, CLEAR			Total KM	284088	1037.01		1115.25
	L / 100 KM	0.365		COST / KM	0.004			
	Miles / GAL	773.704		COST / MILE	0.006			
#62063 62063 Previous Odom: 578131 KM As of: 03-Jun-2018								
2	05-Jun-2018	08:27	62063	62063	531932	431.00	108.63	468.20
2	10-Jun-2018	19:53	62063	62063	56453	184.00	108.88	200.34
4	#2 ULS DIESEL, CLEAR			Total KM	*****	615.00		668.54
#62064 62064 No Prior Odom Reading Available. No Mileage calculations.								
2	04-Jun-2018	14:47	62064	62064	0	265.00	109.73	290.78

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FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% 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

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FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLEDESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	5 07-Jun-2018	13:23	62064	62064	0	185.71	107.70	200.01
	2 09-Jun-2018	12:51	62064	62064	0	113.20	108.88	123.25
	2 10-Jun-2018	14:33	62064	62064	0	233.60		254.34
	4 #2 ULS DIESEL, CLEAR					797.51		868.38
#62065	62065	Previous Odom: 117856 KM		As of: 03-Jun-2018				
	2 10-Jun-2018	13:03	62065	62065	151549	269.50	108.88	293.43
	4 #2 ULS DIESEL, CLEAR			Total KM	33693	269.50		293.43
	L / 100 KM	0.800		COST / KM	0.009			
	Miles / GAL	353.091		COST / MILE	0.014			
#62074	62074	Previous Odom: 662440 KM		As of: 03-Jun-2018				
	2 04-Jun-2018	14:01	62074	62074	662742	151.80	109.73	166.57
	2 06-Jun-2018	13:48	62074	62074	663345	253.00	107.63	272.30
	2 08-Jun-2018	13:21	62074	62074	663630	109.10	106.65	116.36
	2 09-Jun-2018	13:01	62074	62074	663915	125.90	108.88	137.08
	2 10-Jun-2018	16:58	62074	62074	664421	216.90		236.16
	4 #2 ULS DIESEL, CLEAR			Total KM	1981	856.70		928.47
	L / 100 KM	43.246		COST / KM	0.469			
	Miles / GAL	6.531		COST / MILE	0.754			
#62076	62076	Previous Odom: 121426 KM		As of: 02-Jun-2018				
	2 06-Jun-2018	19:19	62076	62076	156445	220.20	107.63	237.00
	2 09-Jun-2018	10:42	62076	62076	564285	315.10	108.88	343.08
	4 #2 ULS DIESEL, CLEAR			Total KM	442859	535.30		580.08
	L / 100 KM	0.121		COST / KM	0.001			
	Miles / GAL	2336.541		COST / MILE	UNKNOWN			
#62078	62078	Previous Odom: 404735 KM		As of: 03-Jun-2018				
	2 04-Jun-2018	10:48	62078	62078	421236	273.50	109.73	300.11
	2 05-Jun-2018	18:49	62078	62078	421830	224.00	108.63	243.33
	2 10-Jun-2018	15:12	62078	62078	406478	164.90	108.88	179.54
	4 #2 ULS DIESEL, CLEAR			Total KM	1743	662.40		722.98
	L / 100 KM	38.003		COST / KM	0.415			
	Miles / GAL	7.432		COST / MILE	0.668			
#62079	62079	Previous Odom: 784521 KM		As of: 02-Jun-2018				
	2 04-Jun-2018	05:03	62079	62079	4531	228.80	109.73	251.06
	2 05-Jun-2018	11:20	62079	62079	78456	313.90	108.63	340.99
	2 08-Jun-2018	13:58	62079	62079	7845	215.30	106.65	229.62

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LATEST DUE INTEREST CHARGED AT 17% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

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150 DENNIS RD.,
ST. THOMAS, ON
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INVOICE NO.: 1094583

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FOR THE PERIOD ENDING: 10-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODIOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR			Total KM	*****	758.00		821.67
#62080	62080			Previous Odom: 506364 KM As of: 29-May-2018				
2	07-Jun-2018	19:02	62080 62080		609332	240.00	107.70	258.48
2	08-Jun-2018	19:44	62080 62080		150929	180.00	106.65	191.97
4	#2 ULS DIESEL, CLEAR			Total KM	*****	420.00		450.45
#62082	62082			Previous Odom: 164286 KM As of: 03-Jun-2018				
2	04-Jun-2018	21:52	62082 62082		608277	373.40	109.73	409.73
4	#2 ULS DIESEL, CLEAR			Total KM	443991	373.40		409.73
	L / 100 KM	0.084		COST / KM	0.001			
	Miles / GAL	3358.188		COST / MILE	UNKNOWN			
#62083	62083			Previous Odom: 588200 KM As of: 01-Jun-2018				
2	07-Jun-2018	23:28	62083 62083		594973	227.20	107.70	244.69
2	09-Jun-2018	22:48	62083 62083		595577	208.00	108.88	226.47
4	#2 ULS DIESEL, CLEAR			Total KM	7377	435.20		471.16
	L / 100 KM	5.899		COST / KM	0.064			
	Miles / GAL	47.874		COST / MILE	0.103			
#62086	62086			Previous Odom: 595176 KM As of: 30-May-2018				
2	04-Jun-2018	23:26	62086 62086		158977	380.00	109.73	416.97
2	05-Jun-2018	23:54	62086 62086		507519	250.00	108.63	271.58
2	08-Jun-2018	00:10	62086 62086		565301	206.10	106.65	219.81
4	#2 ULS DIESEL, CLEAR			Total KM	*****	836.10		908.36
#62089	62089			Previous Odom: 165031 KM As of: 02-Jun-2018				
2	06-Jun-2018	15:33	62089 62089		166836	361.30	107.63	388.87
2	07-Jun-2018	16:26	62089 62089		165855	352.50	107.70	379.64
2	08-Jun-2018	07:34	62089 62089		145072	347.80	106.65	370.93
2	09-Jun-2018	14:40	62089 62089		145718	208.00	108.88	226.47
4	#2 ULS DIESEL, CLEAR			Total KM	*****	1269.60		1365.91
#62091	62091			Previous Odom: 167720 KM As of: 03-Jun-2018				
2	05-Jun-2018	15:21	62091 62091		168556	295.50	108.63	321.00
2	10-Jun-2018	12:20	62091 62091		129100	337.30	108.88	367.25
4	#2 ULS DIESEL, CLEAR			Total KM	*****	632.80		688.25

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasbourg

PAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% 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.: 1094583

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FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62092	62092	Previous Odom: 101074 KM As of: 27-Jan-2018						
5	08-Jun-2018	11:47	62092	62092	735275	302.79	106.65	322.93
5	08-Jun-2018	11:48	62092	62092	735275	341.02		363.70
4	#2 ULS DIESEL, CLEAR				Total KM	634201	643.81	686.63
	L / 100 KM	0.102	COST / KM		0.001			
	Miles / GAL	2782.110	COST / MILE		UNKNOWN			
#62093	62093	Previous Odom: 139482 KM As of: 02-Jun-2018						
2	06-Jun-2018	13:23	62093	62093	165365	200.40	107.63	215.69
4	#2 ULS DIESEL, CLEAR				Total KM	25883	200.40	215.69
	L / 100 KM	0.774	COST / KM		0.008			
	Miles / GAL	364.772	COST / MILE		0.013			
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.						
2	05-Jun-2018	23:31	62094	62094	0	307.70	108.63	334.25
2	07-Jun-2018	01:43	62094	62094	0	153.50	107.70	165.32
2	07-Jun-2018	13:37	62094	62094	0	371.00		399.57
2	07-Jun-2018	23:06	62094	62094	0	131.40		141.52
2	08-Jun-2018	23:44	62094	62094	0	101.10	106.65	107.82
2	09-Jun-2018	20:19	62094	62094	0	106.80	108.88	116.28
4	#2 ULS DIESEL, CLEAR					1171.50		1264.76
#62096	62096	No Prior Odom Reading Available. No Mileage calculations.						
2	04-Jun-2018	15:20	62096	62096	0	287.70	109.73	315.69
2	08-Jun-2018	15:23	62096	62096	0	214.20	106.65	228.44
4	#2 ULS DIESEL, CLEAR					501.90		544.13
#62097	62097	No Prior Odom Reading Available. No Mileage calculations.						
2	04-Jun-2018	15:50	62097	62097	0	300.30	109.73	329.52
2	05-Jun-2018	20:55	62097	62097	0	100.40	108.63	109.06
2	07-Jun-2018	22:59	62097	62097	0	91.80	107.70	98.87
2	10-Jun-2018	15:32	62097	62097	0	232.60	108.88	253.25
4	#2 ULS DIESEL, CLEAR					725.10		790.70
#62098	62098	No Prior Odom Reading Available. No Mileage calculations.						
2	04-Jun-2018	13:57	62098	62098	0	145.10	109.73	159.22
2	05-Jun-2018	17:37	62098	62098	0	311.40	108.63	338.27
5	06-Jun-2018	13:58	62098	62098	0	182.07	107.63	195.96
5	06-Jun-2018	14:02	62098	62098	0	117.03		125.96

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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56%) 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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FOR THE PERIOD ENDING: 10-Jun-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, GARB NO., DRIVER 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

PAST DUE INTEREST CHARGED AT 10% PER MONTH (10.58% PER ANNUM ON UNPAID OVERDUE BALANCES
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LOG	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62109	62109	Previous Odom: 157848 KM As of: 03-Jun-2018						
3	07-Jun-2018	04:04	62109	62109	79016	403.50	107.70	434.57
3	08-Jun-2018	05:27	62109	62109	146908	221.50	106.65	236.23
4	#2 ULS DIESEL, CLEAR	Total KM			*****	625.00		670.80
#62112	62112	Previous Odom: 589842 KM As of: 03-Jun-2018						
2	09-Jun-2018	21:00	62112	62112	566563	250.00	108.88	272.20
2	10-Jun-2018	20:01	62112	62112	566807	100.00		108.88
4	#2 ULS DIESEL, CLEAR	Total KM			*****	350.00		381.08
#62113	62113	Previous Odom: 138621 KM As of: 26-May-2018						
2	05-Jun-2018	09:36	62113	62113	137365	101.50	108.63	110.26
2	09-Jun-2018	12:57	62113	62113	80131	177.90	108.88	193.70
4	#2 ULS DIESEL, CLEAR	Total KM			*****	279.40		303.96
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.						
2	06-Jun-2018	17:12	62114	62114	0	183.50	107.63	197.50
2	08-Jun-2018	15:28	62114	62114	0	155.30	106.65	165.63
2	09-Jun-2018	10:47	62114	62114	0	97.90	108.88	106.59
4	#2 ULS DIESEL, CLEAR					436.70		469.72
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.						
2	05-Jun-2018	21:44	62115	62115	0	154.20	108.63	167.51
2	07-Jun-2018	23:53	62115	62115	0	144.30	107.70	155.41
2	08-Jun-2018	23:12	62115	62115	0	303.30	106.65	323.47
2	09-Jun-2018	23:09	62115	62115	0	118.80	108.88	129.35
4	#2 ULS DIESEL, CLEAR					720.60		775.74
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.						
2	05-Jun-2018	15:27	62117	62117	0	265.20	108.63	288.09
2	08-Jun-2018	16:33	62117	62117	0	224.30	106.65	239.22
4	#2 ULS DIESEL, CLEAR					489.50		527.31
#62118	62118	Previous Odom: 606502 KM As of: 01-Jun-2018						
2	05-Jun-2018	01:34	62118	62118	607633	457.00	108.63	496.44

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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LOC	VEHICLEDESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	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	32.042		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	9.771		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
				Please pay this amount				=====
TAXES INCLUDED IN ABOVE SUBTOTAL								
	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

14% DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.55% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS 962425404
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FOR THE PERIOD ENDING: 10-Jun-2018

PO#	VEHICLE DESC DATE	TIME	CARD No.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62002	62002	Previous Odom: 175124 KM As of: 02-Jun-2018						
3	06-Jun-2018	07:44	62002	62002	143810	24.64	58.00	14.29
3	08-Jun-2018	08:57	62002	62002	127838	7.29		4.23
3	09-Jun-2018	07:22	62002	62002	177344	31.40		18.21
12	DIESEL EXHAUST FLUID (DEF) Total KM				2220	63.33		36.73
	L / 100 KM	2.853	COST / KM		0.017			
	Miles / GAL	99.003	COST / MILE		0.027			
#62005	62005	Previous Odom: 77806 KM As of: 03-Jun-2018						
2	04-Jun-2018	16:26	62005	62005	118587	25.01	58.00	14.51
12	DIESEL EXHAUST FLUID (DEF) Total KM				40781	25.01		14.51
	L / 100 KM	0.061	COST / KM		UNKNOWN			
	Miles / GAL	4605.209	COST / MILE		0.001			
#62009	62009	Previous Odom: 580217 KM As of: 02-Jun-2018						
2	04-Jun-2018	05:22	62009	62009	578158	34.50	58.00	20.01
3	08-Jun-2018	06:57	62009	62009	580218	32.57		18.89
12	DIESEL EXHAUST FLUID (DEF) Total KM				1	67.07		38.90
#62011	62011	Previous Odom: 483621 KM As of: 02-Jun-2018						
2	07-Jun-2018	09:47	62011	62011	485934	17.56	58.00	10.18
12	DIESEL EXHAUST FLUID (DEF) Total KM				2313	17.56		10.18
	L / 100 KM	0.759	COST / KM		0.004			
	Miles / GAL	372.011	COST / MILE		0.007			
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
3	04-Jun-2018	05:54	62012	62012	0	8.47	58.00	4.91
12	DIESEL EXHAUST FLUID (DEF)					8.47		4.91
#62014	62014	Previous Odom: 524197 KM As of: 31-May-2018						
2	06-Jun-2018	22:23	62014	62014	524199	15.55	58.00	9.02
12	DIESEL EXHAUST FLUID (DEF) Total KM				2	15.55		9.02
#62015	62015	Previous Odom: 143249 KM As of: 02-Jun-2018						
2	06-Jun-2018	14:39	62015	62015	167453	26.00	58.00	15.08
12	DIESEL EXHAUST FLUID (DEF) Total KM				24204	26.00		15.08

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (18.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

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FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	L / 100 KM	0.107		COST / KM	0.001			
	Miles / GAL	2629.172		COST / MILE	0.001			
#62023	62023	Previous Odom: 563433 KM		As of: 29-May-2018				
2	07-Jun-2018	20:13	62023 62023		547789	35.31	58.00	20.48
12	DIESEL EXHAUST FLUID (DEF)		Total KM	*****		35.31		20.48
#62028	62028	Previous Odom: 142482 KM		As of: 03-Jun-2018				
2	08-Jun-2018	22:59	62028 62028		138498	29.90	58.00	17.34
12	DIESEL EXHAUST FLUID (DEF)		Total KM	*****		29.90		17.34
#62036	62036	Previous Odom: 164349 KM		As of: 01-Jun-2018				
2	06-Jun-2018	13:30	62036 62036		166226	26.30	58.00	15.25
12	DIESEL EXHAUST FLUID (DEF)		Total KM	1877		26.30		15.25
	L / 100 KM	1.401		COST / KM	0.008			
	Miles / GAL	201.564		COST / MILE	0.013			
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.						
2	07-Jun-2018	00:55	62041 62041		0	25.90	58.00	15.02
12	DIESEL EXHAUST FLUID (DEF)					25.90		15.02
#62047	62047	Previous Odom: 1111 KM		As of: 03-Jun-2018				
2	04-Jun-2018	18:06	62047 62047		1111	24.33	58.00	14.11
2	05-Jun-2018	17:27	62047 62047		111	8.60		4.99
2	07-Jun-2018	15:16	62047 62047		111	17.25		10.01
2	10-Jun-2018	17:09	62047 62047		111	17.72		10.28
12	DIESEL EXHAUST FLUID (DEF)		Total KM	*****		67.90		39.39
#62060	62060	Previous Odom: 125788 KM		As of: 28-May-2018				
2	07-Jun-2018	13:51	62060 62060		582948	29.15	58.00	16.91
12	DIESEL EXHAUST FLUID (DEF)		Total KM	457160		29.15		16.91
	L / 100 KM	0.006		COST / KM	UNKNOWN			
	Miles / GAL	44292.97		COST / MILE	UNKNOWN			
#62064	62064	No Prior Odom Reading Available. No Mileage calculations.						
2	09-Jun-2018	12:46	62064 62064		0	21.15	58.00	12.27

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PAST DUE INTEREST CHARGED AT 1 1/4% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 10-Jun-2018

LOC	VEHICLE/DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	10-Jun-2018	14:38	62064 62064		0	25.03		14.52
	12 DIESEL EXHAUST FLUID (DEF)					46.18		26.79
#62076	62076	Previous Odom: 121426 KM As of: 02-Jun-2018						
2	09-Jun-2018	10:35	62076 62076		564285	20.26	58.00	11.75
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	442859	20.26		11.75
	L / 100 KM	0.005		COST / KM	UNKNOWN			
	Miles / GAL	61734.96		COST / MILE	UNKNOWN			
#62079	62079	Previous Odom: 784521 KM As of: 02-Jun-2018						
2	08-Jun-2018	14:04	62079 62079		745	12.54	58.00	7.27
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	12.54		7.27
#62080	62080	Previous Odom: 506364 KM As of: 29-May-2018						
2	08-Jun-2018	19:31	62080 62080		150929	33.02	58.00	19.15
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	33.02		19.15
#62086	62086	Previous Odom: 595176 KM As of: 30-May-2018						
2	04-Jun-2018	23:18	62086 62086		158977	28.50	58.00	16.53
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	28.50		16.53
#62089	62089	Previous Odom: 165031 KM As of: 02-Jun-2018						
2	06-Jun-2018	15:29	62089 62089		166836	29.68	58.00	17.21
2	07-Jun-2018	16:23	62089 62089		165855	27.05		15.69
2	08-Jun-2018	07:28	62089 62089		145072	30.95		17.95
2	09-Jun-2018	14:36	62089 62089		145718	10.47		6.07
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	98.15		56.92
#62091	62091	Previous Odom: 167720 KM As of: 03-Jun-2018						
2	05-Jun-2018	15:14	62091 62091		168556	13.32	58.00	7.73
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	836	13.32		7.73
	L / 100 KM	1.593		COST / KM	0.009			
	Miles / GAL	177.259		COST / MILE	0.015			
#62092	62092	Previous Odom: 101074 KM As of: 27-Jan-2018						

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 14% PER MONTH (16.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 10-Jun-2018

REG	VEHICLE DESC 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	141480	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	81.57		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 1/4% PER MONTH (19.58%) 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

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FOR THE PERIOD ENDING: 10-Jun-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	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	713.20
TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	=====	
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

FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.56% 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

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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. Includes entries for UNIT 1001, DRIVER 9, DRIVER 17, DRIVER 30, and DRIVER 33.

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 (19.56%) 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

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FOR THE PERIOD ENDING: 10-Jun-2016

LOG	VEHICLE DESC DATE	TIME	GARB 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		

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FAST DUE INTEREST CHARGED AT 1 1/2% 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

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FOR THE PERIOD ENDING: 10-Jun-2018

LOG	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)								
					Total KM	670	48.01	34.66	
	L / 100 KM	7.166	COST / KM		0.052				
	Miles / GAL	39.414	COST / MILE		0.083				
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				

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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 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 17-Jun-2018

AGE	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62000	62000	Previous Odom: 555 KM As of: 09-Jun-2018						
2	16-Jun-2018	18:02	62000 62000		5555	315.80	108.68	343.21
4	#2 ULS DIESEL, CLEAR	Total KM			5000	315.80		343.21
	L / 100 KM	6.316	COST / KM	0.069				
	Miles / GAL	44.716	COST / MILE	0.110				
#62001	62001	No Prior Odom Reading Available. No Mileage calculations.						
2	17-Jun-2018	23:45	62001 62001		0	246.50	108.68	267.90
4	#2 ULS DIESEL, CLEAR					246.50		267.90
#62002	62002	Previous Odom: 177344 KM As of: 09-Jun-2018						
2	13-Jun-2018	17:06	62002 62002		0	200.80	108.10	217.06
2	16-Jun-2018	12:33	62002 62002		141717	277.50	108.68	301.59
4	#2 ULS DIESEL, CLEAR	Total KM			*****	478.30		518.65
#62005	62005	Previous Odom: 118587 KM As of: 04-Jun-2018						
2	11-Jun-2018	17:44	62005 62005		152117	176.10	108.88	191.74
2	13-Jun-2018	15:24	62005 62005		168362	168.40	108.10	182.04
4	#2 ULS DIESEL, CLEAR	Total KM			49775	344.50		373.78
	L / 100 KM	0.692	COST / KM	0.008				
	Miles / GAL	408.063	COST / MILE	0.012				
#62009	62009	Previous Odom: 580218 KM As of: 08-Jun-2018						
2	11-Jun-2018	05:41	62009 62009		584136	205.10	108.88	223.31
2	12-Jun-2018	05:26	62009 62009		581250	272.60	108.00	294.41
2	16-Jun-2018	05:55	62009 62009		583106	182.00	108.68	197.80
4	#2 ULS DIESEL, CLEAR	Total KM			2888	659.70		715.52
	L / 100 KM	22.843	COST / KM	0.248				
	Miles / GAL	12.364	COST / MILE	0.399				
#62011	62011	Previous Odom: 485934 KM As of: 07-Jun-2018						
2	14-Jun-2018	08:29	62011 62011		488038	109.00	108.35	118.10
4	15-Jun-2018	10:48	62011 62011		488692	243.40	109.03	265.38
3	16-Jun-2018	16:50	62011 62011		489236	168.00	108.68	182.58
4	#2 ULS DIESEL, CLEAR	Total KM			3302	520.40		566.06
	L / 100 KM	15.760	COST / KM	0.171				
	Miles / GAL	17.920	COST / MILE	0.276				

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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 962425201
150 DENNIS RD.,
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INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
3	13-Jun-2018	06:22	62012	62012	0	139.50	108.10	150.80
4	#2 ULS DIESEL, CLEAR					139.50		150.80
#62014	62014	Previous Odom: 524199 KM As of: 06-Jun-2018						
2	12-Jun-2018	20:52	62014	62014	524199	140.20	108.00	151.42
2	15-Jun-2018	20:21	62014	62014	524207	117.00	109.03	127.57
4	#2 ULS DIESEL, CLEAR				Total KM	8	257.20	278.99
#62015	62015	Previous Odom: 167453 KM As of: 06-Jun-2018						
5	11-Jun-2018	16:44	62015	62015	178826	239.07	108.88	260.30
2	12-Jun-2018	16:52	62015	62015	167091	114.50	108.00	123.66
2	13-Jun-2018	18:05	62015	62015	174858	228.00	108.10	246.47
4	#2 ULS DIESEL, CLEAR				Total KM	7405	581.57	630.43
		L / 100 KM	7.854	COST / KM	0.085			
		Miles / GAL	35.961	COST / MILE	0.137			
#62016	62016	Previous Odom: 712490 KM As of: 25-May-2018						
2	15-Jun-2018	14:57	62016	62016	723880	399.70	109.03	435.79
4	#2 ULS DIESEL, CLEAR				Total KM	11390	399.70	435.79
		L / 100 KM	3.509	COST / KM	0.038			
		Miles / GAL	80.481	COST / MILE	0.062			
#62017	62017	Previous Odom: 692243 KM As of: 03-Jun-2018						
2	16-Jun-2018	01:03	62017	62017	697804	281.20	108.68	305.61
4	#2 ULS DIESEL, CLEAR				Total KM	5561	281.20	305.61
		L / 100 KM	5.057	COST / KM	0.055			
		Miles / GAL	55.853	COST / MILE	0.088			
#62019	62019	No Prior Odom Reading Available. No Mileage calculations.						
2	12-Jun-2018	05:31	62019	62019	0	134.10	108.00	144.83
4	#2 ULS DIESEL, CLEAR					134.10		144.83
#62020	62020	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	15:24	62020	62020	0	124.60	108.88	135.66
2	13-Jun-2018	15:36	62020	62020	0	146.50	108.10	158.37

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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 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE DESC.	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR						271.10		294.03
#62023 62023 Previous Odom: 547789 KM As of: 07-Jun-2018									
2	13-Jun-2018	22:54	62023	62023		567151	232.00	108.10	250.79
2	17-Jun-2018	20:38	62023	62023		551775	445.00	108.68	483.63
4	#2 ULS DIESEL, CLEAR					3986	677.00		734.42
	L / 100 KM	16.984			Total KM				
	Miles / GAL	16.629			COST / KM	0.184			
					COST / MILE	0.297			
#62025 62025 Previous Odom: 591072 KM As of: 07-Jun-2018									
3	12-Jun-2018	02:08	62025	62025		595978	181.00	108.00	195.48
2	14-Jun-2018	00:09	62025	62025		608795	140.00	108.35	151.69
3	16-Jun-2018	02:18	62025	62025		597082	114.00	108.68	123.90
4	#2 ULS DIESEL, CLEAR					6010	435.00		471.07
	L / 100 KM	7.238			Total KM				
	Miles / GAL	39.020			COST / KM	0.078			
					COST / MILE	0.126			
#62028 62028 Previous Odom: 138498 KM As of: 08-Jun-2018									
3	14-Jun-2018	03:28	62028	62028		596822	170.40	108.35	184.63
3	17-Jun-2018	02:59	62028	62028		148445	305.50	108.68	332.02
4	#2 ULS DIESEL, CLEAR					9947	475.90		516.65
	L / 100 KM	4.784			Total KM				
	Miles / GAL	59.031			COST / KM	0.052			
					COST / MILE	0.084			
#62029 62029 No Prior Odom Reading Available. No Mileage calculations.									
2	12-Jun-2018	17:06	62029	62029		0	52.70	108.00	56.92
2	13-Jun-2018	15:35	62029	62029		0	164.30	108.10	177.61
2	14-Jun-2018	16:24	62029	62029		0	105.00	108.35	113.77
2	15-Jun-2018	13:49	62029	62029		0	88.10	109.03	96.06
2	16-Jun-2018	14:11	62029	62029		0	191.20	108.68	207.80
4	#2 ULS DIESEL, CLEAR						601.30		652.16
#62031 62031 Previous Odom: 706713 KM As of: 10-Jun-2018									
2	13-Jun-2018	06:17	62031	62031		707937	161.10	108.10	174.15
2	15-Jun-2018	09:43	62031	62031		709234	471.40	109.03	513.97
2	17-Jun-2018	06:45	62031	62031		710768	559.90	108.68	608.50
4	#2 ULS DIESEL, CLEAR					4055	1192.40		1296.62
	L / 100 KM	29.406			Total KM				
	Miles / GAL	9.604			COST / KM	0.320			
					COST / MILE	0.515			

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FAST DUE INTEREST CHARGED AT 17% PER MONTH (19.66% 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.: 1095819

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE-DESC- DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62034	62034	Previous Odom: 139032 KM As of: 09-Jun-2018						
2	12-Jun-2018	12:32	62034 62034		158304	48.10	108.00	51.95
2	16-Jun-2018	13:17	62034 62034		122459	190.60	108.68	207.14
4	#2 ULS DIESEL, CLEAR	Total KM *****				238.70		259.09
#62036	62036	Previous Odom: 166226 KM As of: 06-Jun-2018						
2	12-Jun-2018	16:28	62036 62036		143381	180.60	108.00	195.05
2	13-Jun-2018	13:38	62036 62036		143734	123.80	108.10	133.83
2	14-Jun-2018	15:31	62036 62036		121871	138.50	108.35	150.06
2	15-Jun-2018	13:31	62036 62036		171761	217.40	109.03	237.03
2	16-Jun-2018	14:32	62036 62036		154249	125.60	108.68	136.50
2	17-Jun-2018	09:47	62036 62036		154480	58.20		63.25
4	#2 ULS DIESEL, CLEAR	Total KM *****				844.10		915.72
#62038	62038	Previous Odom: 44444 KM As of: 02-Jun-2018						
2	14-Jun-2018	18:05	62038 62038		444444	315.90	108.35	342.28
2	15-Jun-2018	16:33	62038 62038		44444	91.10	109.03	99.33
4	#2 ULS DIESEL, CLEAR					407.00		441.61
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	22:00	62041 62041		0	146.20	108.88	159.18
2	12-Jun-2018	13:35	62041 62041		0	363.00	108.00	392.04
2	12-Jun-2018	21:36	62041 62041		0	101.00		109.08
2	14-Jun-2018	01:07	62041 62041		0	196.40	108.35	212.80
2	14-Jun-2018	13:29	62041 62041		0	360.00		390.06
2	15-Jun-2018	01:30	62041 62041		0	195.10	109.03	212.72
4	#2 ULS DIESEL, CLEAR					1361.70		1475.88
#62044	62044	Previous Odom: 151247 KM As of: 09-Jun-2018						
2	11-Jun-2018	13:55	62044 62044		184184	143.00	108.88	155.70
2	13-Jun-2018	14:13	62044 62044		146994	210.00	108.10	227.01
2	15-Jun-2018	14:43	62044 62044		139639	173.00	109.03	188.62
2	16-Jun-2018	14:15	62044 62044		139870	100.00	108.68	108.68
4	#2 ULS DIESEL, CLEAR	Total KM *****				626.00		680.01
#62047	62047	Previous Odom: 111 KM As of: 10-Jun-2018						
2	11-Jun-2018	18:16	62047 62047		111	160.20	108.88	174.43
2	12-Jun-2018	12:03	62047 62047		111	230.90	108.00	249.37
2	13-Jun-2018	14:36	62047 62047		1111	208.80	108.10	225.71
2	14-Jun-2018	13:07	62047 62047		111	81.70	108.35	88.52

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LATEST 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
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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY LITRES	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR						681.60		738.03
#62048	62048	Previous Odom: 406095 KM As of: 07-Jun-2018							
2	11-Jun-2018	16:34	62048	62048		139338	150.80	108.88	164.19
2	12-Jun-2018	16:45	62048	62048		120824	312.10	108.00	337.07
2	13-Jun-2018	18:20	62048	62048		407456	243.00	108.10	262.68
4	#2 ULS DIESEL, CLEAR				Total KM	1361	705.90		763.94
	L / 100 KM	51.866			COST / KM	0.561			
	Miles / GAL	5.445			COST / MILE	0.903			
#62053	62053	Previous Odom: 548460 KM As of: 09-Jun-2018							
5	11-Jun-2018	15:53	62053	62053		567218	101.05	108.88	110.02
2	12-Jun-2018	17:09	62053	62053		587246	288.60	108.00	311.69
2	13-Jun-2018	15:53	62053	62053		509252	324.00	108.10	350.24
2	15-Jun-2018	13:05	62053	62053		593403	262.00	109.03	285.66
4	#2 ULS DIESEL, CLEAR				Total KM	44943	975.65		1057.61
	L / 100 KM	2.171			COST / KM	0.024			
	Miles / GAL	130.099			COST / MILE	0.038			
#62055	62055	Previous Odom: 497267 KM As of: 24-May-2018							
3	15-Jun-2018	01:36	62055	62055		609048	71.00	109.03	77.41
4	#2 ULS DIESEL, CLEAR				Total KM	111781	71.00		77.41
	L / 100 KM	0.064			COST / KM	0.001			
	Miles / GAL	4446.464			COST / MILE	0.001			
#62060	62060	Previous Odom: 582948 KM As of: 07-Jun-2018							
2	13-Jun-2018	14:03	62060	62060		582143	308.70	108.10	333.70
2	14-Jun-2018	18:18	62060	62060		500520	441.80	108.35	478.69
2	15-Jun-2018	07:26	62060	62060		586141	448.90	109.03	489.44
4	#2 ULS DIESEL, CLEAR				Total KM	3193	1199.40		1301.83
	L / 100 KM	37.563			COST / KM	0.408			
	Miles / GAL	7.519			COST / MILE	0.656			
#62062	62062	Previous Odom: 608136 KM As of: 09-Jun-2018							
3	13-Jun-2018	16:50	62062	62062		591910	253.00	108.10	273.49
2	14-Jun-2018	15:04	62062	62062		328549	237.00	108.35	256.79
4	#2 ULS DIESEL, CLEAR				Total KM	*****	490.00		530.28
#62063	62063	Previous Odom: 56453 KM As of: 10-Jun-2018							

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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

MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1095819

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 17-Jun-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 in June 2018.

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
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LOC	VEHICLE DESC	DATE	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2		11-Jun-2018	19:37	62078	62078	406796	132.10	108.88	143.83
2		13-Jun-2018	13:09	62078	62078	591465	365.00	108.10	394.56
4	#2 ULS DIESEL, CLEAR				Total KM	184987	497.10		538.40
	L / 100 KM	0.269			COST / KM	0.003			
	Miles / GAL	1051.000			COST / MILE	0.005			
#62079	62079	Previous Odom: 745 KM As of: 08-Jun-2018							
2		11-Jun-2018	05:12	62079	62079	785	207.00	108.88	225.38
5		15-Jun-2018	05:31	62079	62079	78452	368.33	109.03	401.59
4	#2 ULS DIESEL, CLEAR				Total KM	77707	575.33		626.97
	L / 100 KM	0.740			COST / KM	0.003			
	Miles / GAL	381.459			COST / MILE	0.013			
#62080	62080	Previous Odom: 150929 KM As of: 08-Jun-2018							
2		12-Jun-2018	18:56	62080	62080	610279	228.00	108.00	246.24
2		14-Jun-2018	19:37	62080	62080	610782	200.00	108.35	216.70
4	#2 ULS DIESEL, CLEAR				Total KM	459853	428.00		462.94
	L / 100 KM	0.093			COST / KM	0.001			
	Miles / GAL	3034.453			COST / MILE	UNKNOWN			
#62081	62081	Previous Odom: 164025 KM As of: 31-May-2018							
2		12-Jun-2018	12:32	62081	62081	170615	279.20	108.00	301.54
3		13-Jun-2018	17:22	62081	62081	167704	200.20	108.10	216.42
2		14-Jun-2018	08:39	62081	62081	140909	180.00	108.35	195.03
4	#2 ULS DIESEL, CLEAR				Total KM	*****	659.40		712.99
#62083	62083	Previous Odom: 595577 KM As of: 09-Jun-2018							
2		13-Jun-2018	00:17	62083	62083	596398	127.20	108.10	137.50
2		13-Jun-2018	16:32	62083	62083	565296	327.50		354.03
2		15-Jun-2018	02:48	62083	62083	147536	215.40	109.03	234.85
4	#2 ULS DIESEL, CLEAR				Total KM	*****	670.10		726.38
#62086	62086	Previous Odom: 158977 KM As of: 04-Jun-2018							
3		11-Jun-2018	01:45	62086	62086	608522	120.00	108.88	130.66
2		12-Jun-2018	00:19	62086	62086	146436	280.00	108.00	302.40
2		14-Jun-2018	01:09	62086	62086	566716	135.00	108.35	146.27
4	#2 ULS DIESEL, CLEAR				Total KM	407739	535.00		579.33
	L / 100 KM	0.131			COST / KM	0.001			
	Miles / GAL	2152.453			COST / MILE	UNKNOWN			

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FIRST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62091	62091	Previous Odom: 168556 KM As of: 05-Jun-2018						
2	11-Jun-2018	18:41	62091 62091		146482	238.20	108.88	259.35
2	13-Jun-2018	12:22	62091 62091		170762	157.20	108.10	169.93
4	#2 ULS DIESEL, CLEAR		Total KM		2206	395.40		429.28
	L / 100 KM	17.924	COST / KM		0.195			
	Miles / GAL	15.757	COST / MILE		0.313			
#62093	62093	Previous Odom: 165365 KM As of: 06-Jun-2018						
2	12-Jun-2018	20:10	62093 62093		423133	314.00	108.00	339.12
2	13-Jun-2018	18:50	62093 62093		121550	237.40	108.10	256.63
4	#2 ULS DIESEL, CLEAR		Total KM		*****	551.40		595.75
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.						
2	12-Jun-2018	23:13	62094 62094		0	135.60	108.00	146.45
2	14-Jun-2018	00:36	62094 62094		0	301.60	108.35	326.78
2	14-Jun-2018	22:10	62094 62094		0	202.30		219.19
4	#2 ULS DIESEL, CLEAR					639.50		692.42
#62096	62096	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	14:54	62096 62096		0	130.90	108.88	142.52
2	12-Jun-2018	14:36	62096 62096		0	93.60	108.00	101.09
2	13-Jun-2018	05:21	62096 62096		0	221.90	108.10	239.87
4	#2 ULS DIESEL, CLEAR					446.40		483.48
#62097	62097	No Prior Odom Reading Available. No Mileage calculations.						
2	12-Jun-2018	01:09	62097 62097		0	364.40	108.00	393.55
2	12-Jun-2018	21:03	62097 62097		0	290.60		313.85
2	13-Jun-2018	15:26	62097 62097		0	419.30	108.10	453.26
4	#2 ULS DIESEL, CLEAR					1074.30		1160.66
#62098	62098	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	14:28	62098 62098		0	138.40	108.88	150.69
2	13-Jun-2018	14:15	62098 62098		0	153.10	108.10	165.50
2	17-Jun-2018	11:59	62098 62098		0	175.40	108.68	190.62
4	#2 ULS DIESEL, CLEAR					466.90		506.81
#62100	62100	Previous Odom: 167348 KM As of: 08-Jun-2018						

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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE DESC DATE	TIME	GARD NO	DRIVER NAME	ODMETER 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: 556728 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						

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PAST DUE INTEREST CHARGED AT 17% PER MONTH (19.66% PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRAWER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
3	11-Jun-2018	04:51	62109	62109	565773	150.70	108.88	164.08
2	17-Jun-2018	19:44	62109	62109	144790	363.60	108.68	395.16
4	#2 ULS DIESEL, CLEAR		Total KM		*****	514.30		559.24
#62111	62111	Previous Odom: 324922 KM As of: 03-Jun-2018						
2	15-Jun-2018	23:41	62111	62111	329050	203.00	109.03	221.33
3	17-Jun-2018	06:28	62111	62111	330163	441.40	108.68	479.71
4	#2 ULS DIESEL, CLEAR		Total KM		5241	644.40		701.04
	L / 100 KM	12.295	COST / KM		0.134			
	Miles / GAL	22.970	COST / MILE		0.215			
#62112	62112	Previous Odom: 566807 KM As of: 10-Jun-2018						
2	11-Jun-2018	20:58	62112	62112	502257	300.00	108.88	326.64
2	16-Jun-2018	20:00	62112	62112	153820	265.00	108.68	288.00
4	#2 ULS DIESEL, CLEAR		Total KM		*****	565.00		614.64
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.						
2	12-Jun-2018	14:17	62114	62114	0	203.10	108.00	219.35
4	13-Jun-2018	15:43	62114	62114	0	264.30	108.10	285.71
2	14-Jun-2018	17:43	62114	62114	0	354.00	108.35	383.56
2	15-Jun-2018	17:05	62114	62114	0	247.80	109.03	270.18
4	#2 ULS DIESEL, CLEAR					1069.20		1158.80
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.						
3	13-Jun-2018	00:16	62115	62115	0	288.10	108.10	311.44
2	13-Jun-2018	20:22	62115	62115	0	161.70		174.80
2	14-Jun-2018	20:21	62115	62115	0	145.20	108.35	157.32
2	15-Jun-2018	23:31	62115	62115	0	103.40	109.03	112.74
3	16-Jun-2018	19:47	62115	62115	0	311.80	108.68	338.86
4	#2 ULS DIESEL, CLEAR					1010.20		1095.16
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	14:11	62117	62117	0	192.80	108.88	209.92
2	13-Jun-2018	05:09	62117	62117	0	347.00	108.10	375.11
4	#2 ULS DIESEL, CLEAR					539.80		585.03
#62118	62118	Previous Odom: 609161 KM As of: 07-Jun-2018						

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FAST DUE INTEREST CHARGED AT 11% PER MONTH (13.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	OROMETER READING	QUANTITY LITRES	PRICE	AMOUNT	
2	15-Jun-2018	04:28	62118	62118	612223	440.00	109.03	479.73	
4	#2 ULS DIESEL, CLEAR			Total KM	3062	440.00		479.73	
	L / 100 KM	14.370		COST / KM					
	Miles / GAL	19.654		COST / MILE					
				Subtotal				35727.91	
				ON HST @ 13% Registration #105348619				4644.60	
4	#2 ULS DIESEL, CLEAR			Total		32939.15		40372.51	
	TAXES INCLUDED IN ABOVE SUBTOTAL							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			

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FAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLEDESC DATE	TIME	CARD NO.	DRIVERNAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62000	62000	Previous Odom: 555 KM As of: 09-Jun-2018						
-	2 17-Jun-2018	14:41	62000 62000		555	34.01	58.00	19.73
	12 DIESEL EXHAUST FLUID (DEF)					34.01		19.73
#62002	62002	Previous Odom: 177344 KM As of: 09-Jun-2018						
	2 13-Jun-2018	17:02	62002 62002		0	23.52	58.00	13.64
	2 16-Jun-2018	12:37	62002 62002		0	26.31		15.26
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	49.83		28.90
#62005	62005	Previous Odom: 118587 KM As of: 04-Jun-2018						
	2 11-Jun-2018	17:39	62005 62005		152117	26.55	58.00	15.40
	2 13-Jun-2018	15:19	62005 62005		168362	10.01		5.81
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	49775	36.56		21.21
		L / 100 KM	0.073	COST / KM	UNKNOWN			
		Miles / GAL	3845.123	COST / MILE	0.001			
#62009	62009	Previous Odom: 580218 KM As of: 08-Jun-2018						
	2 11-Jun-2018	05:34	62009 62009		584136	24.88	58.00	14.43
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	3918	24.88		14.43
		L / 100 KM	0.635	COST / KM	0.004			
		Miles / GAL	444.753	COST / MILE	0.006			
#62011	62011	Previous Odom: 485934 KM As of: 07-Jun-2018						
	3 16-Jun-2018	16:45	62011 62011		489236	10.55	58.00	6.12
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	3302	10.55		6.12
		L / 100 KM	0.320	COST / KM	0.002			
		Miles / GAL	883.954	COST / MILE	0.003			
#62012	62012	No Prior Odom Reading Available. No Mileage calculations.						
	3 13-Jun-2018	06:22	62012 62012		0	13.18	58.00	7.64
	12 DIESEL EXHAUST FLUID (DEF)					13.18		7.64
#62014	62014	Previous Odom: 524199 KM As of: 06-Jun-2018						
	2 12-Jun-2018	20:49	62014 62014		524119	23.43	58.00	13.59
	2 15-Jun-2018	20:17	62014 62014		524207	14.31		8.30
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	3	37.74		21.89

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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: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

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.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62023	62023	Previous Odom: 547789 KM As of: 07-Jun-2018						
2	17-Jun-2018	20:29	62023	62023	551775	41.52	58.00	24.08
12	DIESEL EXHAUST FLUID (DEF)			Total KM	3986	41.52		24.08
	L / 100 KM	1.042		COST / KM	0.006			
	Miles / GAL	271.135		COST / MILE	0.010			
#62031	62031	Previous Odom: 706713 KM As of: 10-Jun-2018						
2	15-Jun-2018	09:29	62031	62031	709234	57.01	58.00	33.07
12	DIESEL EXHAUST FLUID (DEF)			Total KM	2521	57.01		33.07
	L / 100 KM	2.261		COST / KM	0.013			
	Miles / GAL	124.890		COST / MILE	0.021			
#62041	62041	No Prior Odom Reading Available. No Mileage calculations.						
2	11-Jun-2018	21:58	62041	62041	0	20.92	58.00	12.13
2	12-Jun-2018	13:25	62041	62041	0	26.00		15.08
2	13-Jun-2018	14:07	62041	62041	0	44.97		26.08
2	15-Jun-2018	01:28	62041	62041	0	22.85		13.25
12	DIESEL EXHAUST FLUID (DEF)					114.74		66.54
#62047	62047	Previous Odom: 111 KM As of: 10-Jun-2018						
2	11-Jun-2018	18:14	62047	62047	1111	23.09	58.00	13.39
2	12-Jun-2018	11:56	62047	62047	111	20.97		12.16
2	13-Jun-2018	14:33	62047	62047	111	14.91		8.65
12	DIESEL EXHAUST FLUID (DEF)					58.97		34.20
#62053	62053	Previous Odom: 548460 KM As of: 09-Jun-2018						
2	13-Jun-2018	15:57	62053	62053	509252	35.42	58.00	20.54
12	DIESEL EXHAUST FLUID (DEF)			Total KM	*****	35.42		20.54
#62055	62055	Previous Odom: 497267 KM As of: 24-May-2018						
2	13-Jun-2018	18:09	62055	62055	582170	25.55	58.00	14.82
12	DIESEL EXHAUST FLUID (DEF)			Total KM	84903	25.55		14.82
	L / 100 KM	0.030		COST / KM	UNKNOWN			
	Miles / GAL	9385.065		COST / MILE	UNKNOWN			
#62063	62063	Previous Odom: 56453 KM As of: 10-Jun-2018						

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FIRST DUE INTEREST CHARGED AT 1 1/4% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 17-Jun-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 vehicle IDs 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 (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLEDESC DATE	TIME	CARD NO.	DRIVER/NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62102	62102	Previous Odom: 556728 KM As of: 13-Mar-2018						
2	17-Jun-2018	19:57	62102	62102	566015	9.91	58.00	5.75
12	DIESEL EXHAUST FLUID (DEF)				Total KM	9.91		5.75
	L / 100 KM	0.107	COST / KM		0.001			
	Miles / GAL	2646.713	COST / MILE		0.001			
#62104	62104	Previous Odom: 151832 KM As of: 10-Jun-2018						
2	12-Jun-2018	18:16	62104	62104	129598	31.37	58.00	18.19
2	13-Jun-2018	19:40	62104	62104	191129	18.80		10.90
12	DIESEL EXHAUST FLUID (DEF)				Total KM	50.17		29.09
	L / 100 KM	0.128	COST / KM		0.001			
	Miles / GAL	2212.180	COST / MILE		0.001			
#62105	62105	Previous Odom: 173617 KM As of: 09-Jun-2018						
2	11-Jun-2018	15:29	62105	62105	80901	25.07	58.00	14.54
2	13-Jun-2018	14:55	62105	62105	171162	42.34		24.56
12	DIESEL EXHAUST FLUID (DEF)				Total KM	67.41		39.10
#62106	62106	No Prior Odom Reading Available. No Mileage calculations.						
2	12-Jun-2018	09:22	62106	62106	0	14.37	58.00	8.33
12	DIESEL EXHAUST FLUID (DEF)					14.37		8.33
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.						
2	14-Jun-2018	17:37	62114	62114	15	28.83	58.00	16.72
2	15-Jun-2018	17:02	62114	62114	0	13.75		7.98
12	DIESEL EXHAUST FLUID (DEF)					42.58		24.70
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.						
2	13-Jun-2018	20:17	62115	62115	0	27.08	58.00	15.71
2	15-Jun-2018	23:26	62115	62115	0	12.66		7.34
12	DIESEL EXHAUST FLUID (DEF)					39.74		23.05
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.						
2	13-Jun-2018	04:58	62117	62117	0	23.96	58.00	13.90
12	DIESEL EXHAUST FLUID (DEF)					23.96		13.90

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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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MESSINGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
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INVOICE NO.: 1095820

H.S.T. REG. NO. 105348619 PAGE NO.: 5

FOR THE PERIOD ENDING: 17-Jun-2018

POS	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT

								Subtotal
								619.35
								ON HST @ 13% Registration #105348619
								80.51

								12 DIESEL EXHAUST FLUID (DEF)
								Total 1067.85
								699.86
								TAXES INCLUDED IN ABOVE SUBTOTAL
								Please pay this amount
								=====
								FEDERAL EXCISE TAX 1067.85 L 0.00 /L 0.00

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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.: 1095842

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006 UNIT 1001 Previous Odom: 600516 KM As of: 07-Jun-2018								
ON H	11-Jun-2018	18:19	80006	UNIT 1001	693064	449.63	109.10	490.55
ON H	13-Jun-2018	01:16	80006	UNIT 1001	604281	453.67	109.20	495.41
ON H	14-Jun-2018	21:37	80006	UNIT 1001	605484	455.65	105.80	482.08
ON H	16-Jun-2018	01:31	80006	UNIT 1001	606900	487.66	107.90	526.19
4 #2 ULS DIESEL, CLEAR Total KM					6384	1846.61		1994.23
L / 100 KM		28.926	COST / KM		0.312			
Miles / GAL		9.764	COST / MILE		0.503			
#0016 DRIVER 9 Previous Odom: 733773 KM As of: 07-Jun-2018								
QC H	12-Jun-2018	18:27	80016	DRIVER 9	737349	809.09	108.70	879.48
ON H	14-Jun-2018	08:14	80016	DRIVER 9	739021	655.60	106.30	696.90
ON H	16-Jun-2018	08:55	80016	DRIVER 9	740868	770.22	105.35	811.43
4 #2 ULS DIESEL, CLEAR Total KM					7095	2234.91		2387.81
L / 100 KM		31.500	COST / KM		0.337			
Miles / GAL		8.966	COST / MILE		UNKNOWN			
#0024 DRIVER 17 Previous Odom: 592327 KM As of: 04-Jun-2018								
ON H	11-Jun-2018	00:32	80024	DRIVER 17	594829	516.50	104.80	541.29
ON H	12-Jun-2018	19:46	80024	DRIVER 17	596101	486.61	109.20	531.38
ON H	17-Jun-2018	21:29	80024	DRIVER 17	597466	486.77	107.70	524.25
4 #2 ULS DIESEL, CLEAR Total KM					5139	1489.88		1596.92
L / 100 KM		28.992	COST / KM		0.311			
Miles / GAL		9.742	COST / MILE		0.500			
#0037 DRIVER 30 Previous Odom: 719750 KM As of: 08-Jun-2018								
QC H	11-Jun-2018	08:08	80037	DRIVER 30	720491	290.91	108.80	316.51
ON H	12-Jun-2018	16:38	80037	DRIVER 30	721751	466.04	105.40	491.21
ON H	13-Jun-2018	17:47	80037	DRIVER 30	722067	79.82	105.71	84.38
4 #2 ULS DIESEL, CLEAR Total KM					2317	836.77		892.10
L / 100 KM		36.114	COST / KM		0.385			
Miles / GAL		7.820	COST / MILE		0.620			
#0496 DRIVER 15 No Prior Odom Reading Available. No Mileage calculations.								
ON H	14-Jun-2018	17:57	80496	DRIVER 15	722869	459.76	107.55	494.47
4 #2 ULS DIESEL, CLEAR						459.76		494.47
#0498 DRIVER 33 No Prior Odom Reading Available. No Mileage calculations.								
ON H	11-Jun-2018	19:44	80498	DRIVER 33	0	526.87	106.55	561.38
ON H	12-Jun-2018	07:42	80498	DRIVER 33	0	176.14	106.65	187.85

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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.: 1095842

H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 17-Jun-2018

LOE	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODIOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
ON H	13-Jun-2018	09:18	80498	DRIVER 33	0	513.30	105.20	539.99
ON H	14-Jun-2018	14:29	80498	DRIVER 33	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
4 #2 ULS DIESEL, CLEAR						Total	8647.37	10476.73
TAXES INCLUDED IN ABOVE SUBTOTAL						Please pay this amount		=====
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

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.6% 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.: 1095843

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 17-Jun-2018

LOC	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER/NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006	UNIT 1001	Previous Odom: 600516 KM As of: 07-Jun-2018						
ON H	14-Jun-2018	21:41	80006	UNIT 1001	605484	62.89	72.21	45.41
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			4968	62.89		45.41
	L / 100 KM	1.266	COST / KM		0.009			
	Miles / GAL	223.103	COST / MILE		0.015			
#0016	DRIVER 9	Previous Odom: 733773 KM As of: 07-Jun-2018						
QC H	12-Jun-2018	18:29	80016	DRIVER 9	0	25.99	70.99	18.45
ON H	14-Jun-2018	08:15	80016	DRIVER 9	0	20.38	72.21	14.72
ON H	16-Jun-2018	08:57	80016	DRIVER 9	0	26.00	72.19	18.77
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			*****	72.37		51.94
#0024	DRIVER 17	Previous Odom: 592327 KM As of: 04-Jun-2018						
ON H	11-Jun-2018	00:36	80024	DRIVER 17	594829	35.01	72.19	25.27
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			2502	35.01		25.27
	L / 100 KM	1.399	COST / KM		0.010			
	Miles / GAL	201.837	COST / MILE		0.016			
#0037	DRIVER 30	Previous Odom: 719750 KM As of: 08-Jun-2018						
QC H	11-Jun-2018	08:03	80037	DRIVER 30	720491	70.39	70.98	49.96
	12 DIESEL EXHAUST FLUID (DEF)	Total KM			741	70.39		49.96
	L / 100 KM	9.499	COST / KM		0.067			
	Miles / GAL	29.731	COST / MILE		0.109			
#0498	DRIVER 33	No Prior Odom Reading Available. No Mileage calculations.						
ON H	11-Jun-2018	19:47	80498	DRIVER 33	0	42.36	72.20	30.58
	12 DIESEL EXHAUST FLUID (DEF)					42.36		30.58
Subtotal								203.16
ON HST @ 13% Registration #105348619								17.52
QC QST @ 9.975% Registration #1223355010								6.82
QC GST @ 5% Registration #105348619								3.42
12 DIESEL EXHAUST FLUID (DEF)				Total	283.02			230.92
Please pay this amount								=====

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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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INVOICE NO.: 1095843

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	TAX 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

FAST DUE INTEREST CHARGED AT 17% 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
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INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: LIC, VEHICLE DESC, DATE, TIME, ODOM, ODOM No, DRIVER 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

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.66% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: REC, VEHICLE DESC, DATE, TIME, CARD NO, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes summary rows for Miles/GAL, COST/MILE, and Total KM for various vehicle records.

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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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. Contains multiple rows of fuel dispensing data for various dates in June 2018, including totals and previous odometer readings.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 11% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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FOR THE PERIOD ENDING: 24-Jun-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 in June 2018.

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PAST DUE INTEREST CHARGED AT 1.4% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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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. Contains 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 (19.56% PER ANNUM) ON UNPAID OVERDUE BALANCES
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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.: 1097047

H.S.T. REG. NO. 105348619

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				
2	20-Jun-2018	18:44	62063	62063	566956	361.00	106.60	384.83
2	21-Jun-2018	19:15	62063	62063	490142	324.00	108.50	351.54
					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				
2	20-Jun-2018	15:34	62074	62074	666736	134.80	108.68	146.50
2	22-Jun-2018	14:05	62074	62074	367359	158.60	108.50	172.08
2	23-Jun-2018	14:05	62074	62074	668169	102.60	108.13	110.94
2	24-Jun-2018	15:13	62074	62074	668498	140.00	106.98	149.77
2	24-Jun-2018	15:18	62074	62074	668918	102.00		109.12
					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				
2	24-Jun-2018	12:04	62076	62076	597911	128.80	106.60	137.30
					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		0.001			
	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				
2	20-Jun-2018	11:22	62078	62078	597665	158.50	108.68	172.26
2	21-Jun-2018	21:38	62078	62078	424759	302.60	108.50	328.32
					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				
2	20-Jun-2018	12:13	62079	62079	74	265.60	108.68	288.65
5	22-Jun-2018	05:41	62079	62079	7845	200.50	108.50	217.54
					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		0.209			
	Miles / GAL	14.623	COST / MILE		0.336			

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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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.: 7

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	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				
	Miles / GAL	166.469		COST / MILE				
#62082	62082	Previous Odom: 508277 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				
	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				
	Miles / GAL	43.717		COST / MILE				

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PAST 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.: 8

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62091	62091	Previous Odom: 170762 KM As of: 13-Jun-2018						
2	22-Jun-2018	07:56	62091	62091	169524	378.70	108.13	409.49
2	23-Jun-2018	15:23	62091	62091	170238	230.60	106.98	246.70
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	165.39
4	#2 ULS DIESEL, CLEAR				Total KM	28390	154.60	165.39
	L / 100 KM	0.545	COST / KM	0.006				
	Miles / GAL	518.634	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	114.81
2	20-Jun-2018	20:25	62094	62094	0	74.00	108.50	80.29
2	21-Jun-2018	21:33	62094	62094	0	151.70		164.59
2	22-Jun-2018	16:15	62094	62094	0	264.50	108.13	286.00
2	22-Jun-2018	23:23	62094	62094	0	106.10		114.73
2	23-Jun-2018	21:56	62094	62094	0	112.70	106.98	120.57
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	274.87
2	22-Jun-2018	13:28	62096	62096	0	111.40		120.46
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	289.20
2	18-Jun-2018	14:21	62097	62097	0	163.20		177.37
2	20-Jun-2018	00:10	62097	62097	0	198.30	108.50	215.16
2	21-Jun-2018	01:54	62097	62097	0	186.70		202.57
2	22-Jun-2018	00:48	62097	62097	0	147.20	108.13	159.17
2	24-Jun-2018	15:52	62097	62097	0	324.60	106.98	347.26
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	276.81
2	19-Jun-2018	18:39	62098	62098	0	300.80	106.60	320.65
2	21-Jun-2018	12:44	62098	62098	0	206.10	108.50	223.62
2	24-Jun-2018	07:11	62098	62098	0	373.30	106.98	399.36

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FAST DUE INTEREST CHARGED AT 17% PER MONTH (18.56% PER ANNUM ON UNPAID OVERDUE BALANCES
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MESSENGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
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INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 9

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE DESC	TIME	CARD No.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR					1134.90		1220.44
#62100 62100 Previous Odom: 175308 KM As of: 15-Jun-2018								
2	19-Jun-2018	17:08	62100 62100		509861	78.00	106.60	83.15
2	23-Jun-2018	14:32	62100 62100		172894	192.00	106.98	205.40
4	#2 ULS DIESEL, CLEAR			Total KM	*****	270.00		288.55
#62102 62102 Previous Odom: 566015 KM As of: 17-Jun-2018								
2	18-Jun-2018	18:34	62102 62102		509706	183.60	108.68	199.54
4	#2 ULS DIESEL, CLEAR			Total KM	*****	183.60		199.54
#62104 62104 Previous Odom: 191129 KM As of: 13-Jun-2018								
2	18-Jun-2018	19:48	62104 62104		592572	295.60	108.68	321.26
2	19-Jun-2018	19:42	62104 62104		598065	330.40	106.60	352.21
2	20-Jun-2018	17:14	62104 62104		172042	218.60	108.50	237.18
2	21-Jun-2018	21:36	62104 62104		149356	259.50		281.56
2	24-Jun-2018	19:18	62104 62104		173175	141.10	106.98	150.95
4	#2 ULS DIESEL, CLEAR			Total KM	*****	1245.20		1343.16
#62105 62105 Previous Odom: 171162 KM As of: 13-Jun-2018								
2	18-Jun-2018	19:33	62105 62105		181154	415.70	108.68	451.78
2	19-Jun-2018	08:38	62105 62105		159887	325.80	106.60	347.30
2	20-Jun-2018	18:44	62105 62105		145906	231.40	108.50	251.07
2	21-Jun-2018	16:27	62105 62105		182242	149.50		162.21
2	24-Jun-2018	07:10	62105 62105		182889	221.80	106.98	237.28
4	#2 ULS DIESEL, CLEAR			Total KM	11727	1344.20		1449.64
	L / 100 KM	11.462		COST / KM				0.124
	Miles / GAL	24.639		COST / MILE				0.199
#62106 62106 No Prior Odom Reading Available. No Mileage calculations.								
2	18-Jun-2018	15:51	62106 62106		0	417.60	108.68	453.85
2	19-Jun-2018	14:13	62106 62106		0	120.80	106.60	128.77
2	20-Jun-2018	15:49	62106 62106		0	239.10	108.50	259.42
2	22-Jun-2018	10:04	62106 62106		0	194.00	108.13	209.77
2	23-Jun-2018	10:11	62106 62106		0	139.60	106.98	149.34
4	#2 ULS DIESEL, CLEAR					1111.10		1201.15
#62107 62107 Previous Odom: 549214 KM As of: 11-Jun-2018								
2	18-Jun-2018	05:35	62107 62107		565873	222.70	108.68	242.03

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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.5%) 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.: 1097047

H.S.T. REG. NO. 105343619 PAGE NO.: 10

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. Contains multiple rows of fuel dispensing data for various dates in June 2018, including vehicle details and 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 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097047

H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 24-Jun-2018

LOG	VEHICLE/DESC	DATE	TIME	GARD	DRIVER/NAME	ODOMETER	QUANTITY	PRICE	AMOUNT	
				NO.		READING	(LITRES)			
#62115	62115	No Prior Odom Reading Available. No Mileage calculations.								
2	19-Jun-2018	22:24	62115	62115		0	86.00	106.60	91.68	
2	22-Jun-2018	00:29	62115	62115		0	180.40	108.13	195.07	
2	24-Jun-2018	00:34	62115	62115		0	203.20	106.98	217.38	
4	#2 ULS DIESEL, CLEAR							469.60		504.13
#62117	62117	No Prior Odom Reading Available. No Mileage calculations.								
2	18-Jun-2018	15:24	62117	62117		0	113.00	108.68	122.81	
4	#2 ULS DIESEL, CLEAR							113.00		122.81
#62118	62118	Previous Odom: 612223 KM As of: 15-Jun-2018								
2	19-Jun-2018	09:15	62118	62118		614709	405.00	106.60	431.73	
2	22-Jun-2018	03:29	62118	62118		616256	470.00	108.13	508.21	
4	#2 ULS DIESEL, CLEAR							4033	875.00	939.94
	L / 100 KM	21.696	Total KM							
	Miles / GAL	13.017	COST / KM							
			COST / MILE							
#62121	62121	Previous Odom: 136464 KM As of: 06-Jun-2018								
5	18-Jun-2018	15:19	62121	62121		155153	195.28	108.68	212.23	
2	19-Jun-2018	16:40	62121	62121		83677	189.40	106.60	201.90	
5	21-Jun-2018	16:24	62121	62121		156726	119.97	108.50	130.17	
2	24-Jun-2018	14:50	62121	62121		175484	237.00	106.98	253.54	
4	#2 ULS DIESEL, CLEAR							39020	741.65	797.84
	L / 100 KM	1.901	Total KM							
	Miles / GAL	148.591	COST / KM							
			COST / MILE							
Subtotal									40811.87	
ON HST @ 13% Registration #105348619									5305.50	
4	#2 ULS DIESEL, CLEAR							Total	37844.98	46117.37
Please pay this amount									=====	
TAXES INCLUDED IN ABOVE SUBTOTAL										

	FEDERAL EXCISE TAX	37844.98 L	4.00 /L			1513.80				
	ON PROVINCIAL FUEL TAX	37844.98 L	14.30 /L			5411.83				

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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

MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097048

H.S.T. REG. NO. 105348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: TAG, VEHICLE & DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicles and dates, including fuel and diesel exhaust fluid costs.

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PAST 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.: 2

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE DESC DATE	TIME	GARB 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	4444	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-2018						

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150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097048

H.S.T. REG. NO. 105345619 PAGE NO.: 3

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	2 20-Jun-2018	20:18	62082	62082	132540	41.31	58.00	23.96
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	41.31		23.96
#62083	62083	Previous Odom: 147536 KM As of: 15-Jun-2018						
	2 20-Jun-2018	19:46	62083	62083	124481	40.38	58.00	23.42
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	40.38		23.42
#62086	62086	Previous Odom: 566716 KM As of: 14-Jun-2018						
	2 20-Jun-2018	23:12	62086	62086	84954	26.50	58.00	15.37
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	26.50		15.37
#62089	62089	Previous Odom: 145718 KM As of: 09-Jun-2018						
	2 19-Jun-2018	18:18	62089	62089	149111	25.71	58.00	14.91
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	3393	25.71		14.91
		L / 100 KM	0.758	COST / KM	0.004			
		Miles / GAL	372.724	COST / MILE	0.007			
#62091	62091	Previous Odom: 170762 KM As of: 13-Jun-2018						
	2 22-Jun-2018	07:48	62091	62091	169524	36.68	58.00	21.27
	2 23-Jun-2018	15:16	62091	62091	170238	10.23		5.93
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	46.91		27.20
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.						
	2 22-Jun-2018	23:19	62094	62094	0	28.50	58.00	16.53
	2 23-Jun-2018	21:55	62094	62094	0	20.10		11.66
	12 DIESEL EXHAUST FLUID (DEF)					48.60		28.19
#62096	62096	No Prior Odom Reading Available. No Mileage calculations.						
	2 22-Jun-2018	13:30	62096	62096	0	23.40	58.00	13.57
	12 DIESEL EXHAUST FLUID (DEF)					23.40		13.57
#62104	62104	Previous Odom: 191129 KM As of: 13-Jun-2018						
	2 20-Jun-2018	17:19	62104	62104	172042	10.71	58.00	6.21
	2 21-Jun-2018	21:41	62104	62104	149356	10.20		5.92

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 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1097048

H.S.T. REG. NO. 105348619

PAGE NO.: 4

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: REC, VEHICLEDESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes rows for various dates and vehicle descriptions like DIESEL EXHAUST FLUID (DEF) and includes a subtotal and total amount.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg
PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.68% 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.: 1097048

H.S.T. REG. NO. 105342619 PAGE NO.: 5

FOR THE PERIOD ENDING: 24-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
-----	----------------------	------	------------	-------------	---------------------	----------------------	-------	--------

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 1/2% PER MONTH (19.56% 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.: 1097064

H.S.T. REG. NO. 106348619 PAGE NO.: 1

FOR THE PERIOD ENDING: 24-Jun-2018

Table with columns: LGE, VEHICLE/DESC, DATE, TIME, CARD No., DRIVER/NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for UNIT 1001, DRIVER 9, DRIVER 17, DRIVER 26, and DRIVER 15, along with fuel consumption details and a subtotal section.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.68% 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.: 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	GROMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
	4 #2 ULS DIESEL, CLEAR							-----
					Total	6755.27		8179.19
	TAXES INCLUDED IN ABOVE SUBTOTAL				Please pay this amount			=====
	FEDERAL EXCISE TAX	6755.27 L	4.00 /L		270.21			-----
	ON PROVINCIAL FUEL TAX	6257.51 L	14.30 /L		894.82			
	QC PROVINCIAL FUEL TAX	497.76 L	varies /L		100.55			

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



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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

LOG	MESSAGE DATE	DESC	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	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	71.03	10.68	
ON H	21-Jun-2018		10:17	80016	DRIVER 9	0	23.69	72.20	17.10	
ON H	22-Jun-2018		18:58	80016	DRIVER 9	0	17.36	72.18	12.53	
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	72.20	27.48	
12	DIESEL EXHAUST FLUID (DEF)							38.06		27.48
	L / 100 KM	1.709			Total KM	2227	38.06		27.48	
	Miles / GAL	165.256			COST / KM	0.012				
					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				

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 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

LOC	VEHICLE DESC DATE	TIME	GARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62001	62001	No Prior Odom Reading Available. No Mileage calculations.						
2	25-Jun-2018	13:01	62001	62001	0	213.90	106.98	228.83
2	30-Jun-2018	13:26	62001	62001	0	306.00	110.30	337.52
4	#2 ULS DIESEL, CLEAR						519.90	566.35
#62002	62002	No Prior Odom Reading Available. No Mileage calculations.						
3	29-Jun-2018	08:38	62002	62002	0	254.40	110.45	280.98
2	30-Jun-2018	11:31	62002	62002	0	258.10	110.30	284.68
4	#2 ULS DIESEL, CLEAR						512.50	565.66
#62005	62005	Previous Odom: 160 KM As of: 24-Jun-2018						
2	26-Jun-2018	07:51	62005	62005	170897	241.30	108.68	262.24
2	27-Jun-2018	15:44	62005	62005	171586	224.10	107.80	241.58
2	28-Jun-2018	14:09	62005	62005	88125	207.30	108.78	225.50
4	#2 ULS DIESEL, CLEAR						87965	729.32
	L / 100 KM 0.765		Total KM		672.70			
	Miles / GAL 369.312		COST / KM 0.008					
			COST / MILE 0.013					
#62006	62006	No Prior Odom Reading Available. No Mileage calculations.						
2	26-Jun-2018	21:29	62006	62006	0	257.70	108.68	280.07
2	27-Jun-2018	15:37	62006	62006	0	250.30	107.80	269.82
2	29-Jun-2018	15:50	62006	62006	0	365.60	110.45	403.81
4	#2 ULS DIESEL, CLEAR						873.60	953.70
#62009	62009	Previous Odom: 588650 KM As of: 23-Jun-2018						
3	27-Jun-2018	16:42	62009	62009	569600	195.00	107.80	210.21
2	29-Jun-2018	15:38	62009	62009	587515	148.50	110.45	164.02
2	30-Jun-2018	15:29	62009	62009	587834	136.60	110.30	150.67
4	#2 ULS DIESEL, CLEAR						873.10	924.90
			Total KM		*****			
					480.10			
#62011	62011	Previous Odom: 490711 KM As of: 23-Jun-2018						
2	29-Jun-2018	18:32	62011	62011	492232	222.10	110.45	245.31
2	30-Jun-2018	17:05	62011	62011	492842	198.50	110.30	218.95
4	#2 ULS DIESEL, CLEAR						620.60	664.26
	L / 100 KM 19.737		Total KM		2131			
	Miles / GAL 14.309		COST / KM 0.218					
			COST / MILE 0.351					
#62014	62014	Previous Odom: 524199 KM As of: 22-Jun-2018						

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST 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 962425201
150 DENNIS RD.,
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INVOICE NO.: 1098253

H.S.T. REG. NO. 105343619 PAGE NO.: 2

FOR THE PERIOD ENDING: 30-Jun-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 & 27, 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 962425201
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INVOICE NO.: 1098253

H.S.T. REG. NO. 105348618 PAGE NO.: 3

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple entries for various vehicles and dates, with summary rows for total kilometers and costs per mile.

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 962425201
150 DENNIS RD.,
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N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619

PAGE NO.: 4

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CABE 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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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.: 5

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOC, VEH, QTY, 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

1ST DUE INTEREST CHARGED AT 1% PER MONTH (12.00% 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.: 1098253

H.S.T. REG. NO. 105348619

PAGE NO.: 6

FOR THE PERIOD ENDING: 30-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=Strasbourg

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 962425201
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INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619

PAGE NO.: 7

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOC, VEHICLE/DESC, 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 (12.00% PER ANNUM) ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

MESSANGER FREIGHT SYSTEMS 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 8

FOR THE PERIOD ENDING: 30-Jun-2018

LOG	VEHICLE DESC DATE	TIME	GARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	26-Jun-2018	18:38	62093	62093				
2	27-Jun-2018	20:02	62093	62093	151580	161.40	108.68	175.41
2	28-Jun-2018	20:37	62093	62093	162570	330.30	107.80	356.06
2	30-Jun-2018	21:37	62093	62093	146700	304.90	108.78	331.67
					169450	286.50	110.30	316.01
4	#2 ULS DIESEL, CLEAR							
	L / 100 KM	5.552		Total KM	19510	1083.10		1179.15
	Miles / GAL	50.874		COST / KM				0.060
				COST / MILE				0.097
#62094 62094 No Prior Odom Reading Available. No Mileage calculations.								
2	26-Jun-2018	23:42	62094	62094	0	272.40	108.68	296.04
2	27-Jun-2018	14:00	62094	62094	0	176.30	107.80	190.05
2	27-Jun-2018	22:21	62094	62094	0	140.60		151.57
2	28-Jun-2018	23:24	62094	62094	0	80.50	108.78	87.57
2	29-Jun-2018	23:29	62094	62094	0	164.50	110.45	181.69
3	30-Jun-2018	13:28	62094	62094	0	197.80	110.30	218.17
2	30-Jun-2018	20:55	62094	62094	0	159.80		176.26
4	#2 ULS DIESEL, CLEAR					1191.90		1301.35
#62096 62096 No Prior Odom Reading Available. No Mileage calculations.								
2	26-Jun-2018	14:34	62096	62096	0	109.30	108.68	118.79
2	27-Jun-2018	14:27	62096	62096	0	218.50	107.80	235.54
2	30-Jun-2018	13:48	62096	62096	0	78.50	110.30	86.59
4	#2 ULS DIESEL, CLEAR					406.30		440.92
#62097 62097 No Prior Odom Reading Available. No Mileage calculations.								
2	25-Jun-2018	21:19	62097	62097	0	87.80	106.98	93.93
2	27-Jun-2018	01:42	62097	62097	0	368.80	107.80	397.57
4	#2 ULS DIESEL, CLEAR					456.60		491.50
#62098 62098 No Prior Odom Reading Available. No Mileage calculations.								
2	25-Jun-2018	15:56	62098	62098	0	186.90	106.98	199.95
2	26-Jun-2018	10:37	62098	62098	0	170.70	108.68	185.52
2	28-Jun-2018	12:45	62098	62098	0	257.30	108.78	279.89
4	#2 ULS DIESEL, CLEAR					614.90		665.36
#62100 62100 Previous Odom: 172894 KM As of: 23-Jun-2018								
2	25-Jun-2018	16:55	62100	62100	173405	70.00	106.98	74.89
2	26-Jun-2018	16:35	62100	62100	126231	100.00	108.68	108.68
2	30-Jun-2018	16:00	62100	62100	144741	196.00	110.30	216.19

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
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.: 1098253

H.S.T. REG. NO. 105348619

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FOR THE PERIOD ENDING: 30-Jun-2018

LOG	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER/NAME	ODIOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR			Total KM	*****	366.00		399.76
#62102	62102	Previous Odom: 509706 KM		As of: 18-Jun-2018				
2	25-Jun-2018	18:23	62102	62102	409701	116.60	106.98	124.74
2	25-Jun-2018	18:24	62102	62102	409701	101.20		108.26
2	27-Jun-2018	18:02	62102	62102	410347	131.20	107.80	141.43
2	27-Jun-2018	18:03	62102	62102	410347	116.10		125.16
4	#2 ULS DIESEL, CLEAR			Total KM	*****	465.10		499.59
#62104	62104	Previous Odom: 173175 KM		As of: 24-Jun-2018				
2	25-Jun-2018	20:05	62104	62104	147447	131.90	106.98	141.11
2	28-Jun-2018	20:11	62104	62104	127102	298.40	108.78	324.60
4	#2 ULS DIESEL, CLEAR			Total KM	*****	430.30		465.71
#62105	62105	Previous Odom: 182242 KM		As of: 21-Jun-2018				
2	25-Jun-2018	18:47	62105	62105	184005	374.20	106.98	400.32
2	26-Jun-2018	13:35	62105	62105	171738	364.00	108.68	395.60
3	28-Jun-2018	17:06	62105	62105	172571	316.20	108.78	343.96
4	#2 ULS DIESEL, CLEAR			Total KM	*****	1054.40		1139.88
#62106	62106	No Prior Odom Reading Available. No Mileage calculations.						
3	25-Jun-2018	16:31	62106	62106	0	270.00	106.98	288.85
2	26-Jun-2018	14:18	62106	62106	0	185.40	108.68	201.49
2	29-Jun-2018	15:43	62106	62106	0	120.20	110.45	132.76
4	#2 ULS DIESEL, CLEAR			Total KM	*****	575.60		623.10
#62107	62107	Previous Odom: 596392 KM		As of: 21-Jun-2018				
2	27-Jun-2018	13:30	62107	62107	491674	135.10	107.80	145.64
4	#2 ULS DIESEL, CLEAR			Total KM	*****	135.10		145.64
#62109	62109	Previous Odom: 171757 KM		As of: 20-Jun-2018				
3	25-Jun-2018	03:53	62109	62109	147371	244.80	106.98	261.89
3	27-Jun-2018	01:45	62109	62109	87547	161.50	107.80	174.10
3	27-Jun-2018	01:50	62109	62109	87547	134.50		144.99
2	28-Jun-2018	02:04	62109	62109	590949	124.50	108.78	135.43
2	28-Jun-2018	17:49	62109	62109	151521	107.40		116.83
2	29-Jun-2018	22:56	62109	62109	152653	347.20	110.45	383.48
4	#2 ULS DIESEL, CLEAR			Total KM	*****	1119.90		1216.72

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasbourg

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 962425201
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 10

FOR THE PERIOD ENDING: 30-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

FIRST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.66%) 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.: 1098253

H.S.T. REG. NO. 105348619 PAGE NO.: 11

FOR THE PERIOD ENDING: 30-Jun-2018

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes fuel dispensing records for various vehicles and dates, ending with a subtotal and tax breakdown.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.68% 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.: 1098254

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, 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

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.58% 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.: 1098254

H.S.T. REG. NO. 105248619 PAGE NO.: 2

FOR THE PERIOD ENDING: 30-Jun-2018

IDC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODIOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62017	62017	Previous Odom: 697804 KM As of: 16-Jun-2018						
	2 28-Jun-2018	02:07	62017	62017	703900	38.86	58.00	22.54
12	DIESEL EXHAUST FLUID (DEF)			Total KM	6096	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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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 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1098254

H.S.T. REG. NO. 105348619

PAGE NO.: 3

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	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 1% PER MONTH OR 6% 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.: 1098254

H.S.T. REG. NO. 105342619 PAGE NO.: 4

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE DESC	DATE	TIME	CARD No	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	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)				Total KM		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)				Total KM		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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PAST DUE INTEREST CHARGED AT 1 1/2% PER MONTH (18.55% 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.: 1098254

H.S.T. REG. NO. 105348619

PAGE NO.: 5

FOR THE PERIOD ENDING: 30-Jun-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	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)						12189	41.36	23.99
	L / 100 KM		0.339	Total KM					
	Miles / GAL		832.325	COST / KM		0.002			
				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)						12552	65.49	37.98
	L / 100 KM		0.522	Total KM					
	Miles / GAL		541.306	COST / KM		0.003			
				COST / MILE		0.005			
							Subtotal	693.65	
ON HST @ 13% Registration #105348619								90.16	
12	DIESEL EXHAUST FLUID (DEF)						Total	1195.95	783.81
TAXES INCLUDED IN ABOVE SUBTOTAL							Please pay this amount	=====	
FEDERAL EXCISE TAX							1195.95 L	0.00 /L	0.00

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POST DUE INTEREST CHARGED AT 1% PER MONTH (12.68% 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.: 1098271

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 30-Jun-2018

LOG	VEHICLE ID	DATE	TIME	GALP NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006 UNIT 1001 Previous Odom: 613149 KM As of: 24-Jun-2018									
QC H		27-Jun-2018	22:16	80006	UNIT 1001	615720	501.10	110.75	554.97
ON H		28-Jun-2018	23:29	80006	UNIT 1001	616733	379.61	107.00	406.18
4 #2 ULS DIESEL, CLEAR							Total KM		
L / 100 KM 24.573							3584	880.71	961.15
Miles / GAL 11.493							COST / KM 0.268		
							COST / MILE 0.432		
#0007 UNIT 429218 Previous Odom: 737577 KM As of: 28-Dec-2017									
ON H		25-Jun-2018	22:57	80007	UNIT 429218	838494	507.01	107.25	543.77
4 #2 ULS DIESEL, CLEAR							Total KM		
L / 100 KM 0.502							100917	507.01	543.77
Miles / GAL 562.151							COST / KM 0.005		
							COST / MILE 0.009		
#0016 DRIVER 9 No Prior Odom Reading Available. No Mileage calculations.									
ON H		25-Jun-2018	20:53	80016	DRIVER 9	478446	580.13	107.25	622.19
QC H		28-Jun-2018	23:12	80016	DRIVER 9	745615	666.66	110.40	735.99
4 #2 ULS DIESEL, CLEAR							1246.79		1358.18
#0033 DRIVER 26 Previous Odom: 698632 KM As of: 19-Jun-2018									
ON H		25-Jun-2018	21:47	80033	DRIVER 26	702503	419.98	109.20	458.62
4 #2 ULS DIESEL, CLEAR							Total KM		
L / 100 KM 10.849							3871	419.98	458.62
Miles / GAL 26.032							COST / KM 0.118		
							COST / MILE 0.191		
#0496 DRIVER 15 Previous Odom: 725096 KM As of: 20-Jun-2018									
ON H		26-Jun-2018	12:51	80496	DRIVER 15	729153	483.27	106.35	513.96
ON H		27-Jun-2018	20:13	80496	DRIVER 15	730519	509.16	109.70	558.55
4 #2 ULS DIESEL, CLEAR							Total KM		
L / 100 KM 18.300							5423	992.43	1072.51
Miles / GAL 15.433							COST / KM 0.198		
							COST / MILE 0.318		
#0498 DRIVER 33 No Prior Odom Reading Available. No Mileage calculations.									
ON H		25-Jun-2018	13:58	80498	DRIVER 33	0	489.78	107.25	525.29
ON H		26-Jun-2018	20:56	80498	DRIVER 33	0	517.15	104.60	540.94
ON H		28-Jun-2018	09:32	80498	DRIVER 33	0	563.55	107.00	603.00
4 #2 ULS DIESEL, CLEAR							1570.48		1669.23

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1ST DUE INTEREST CHARGED AT 1% PER MONTH (19.56% PER ANNUM ON UNPAID OVERDUE BALANCES)
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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSANGER 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.: 2

FOR THE PERIOD ENDING: 30-Jun-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT
								Subtotal
								6063.46
								QC QST @ 9.975% Registration #1223355010
								128.78
								QC GST @ 5% Registration #105348619
								64.55
								ON HST @ 13% Registration #105348619
								620.41

								4 #2 ULS DIESEL, CLEAR
								Total 5617.40

								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 1/4% PER MONTH (15.56% 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 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: QTY, VEHICLE/DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes entries for UNIT 429218, DRIVER 9, DRIVER 15, and DRIVER 33, along with a subtotal and tax breakdown.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

POST DUE INTEREST CHARGED AT 1% PER MONTH (19.66% 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.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LGC, VEHICLE/DESS, 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 14% PER MONTH (16.56% 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, CABD 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 (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.: 1099424

H.S.T. REG. NO. 105348619 PAGE NO.: 3

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: JOB, VEHICLE/DESS, DATE, TIME, CARB, NO, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows of fuel dispensing data for various vehicles and dates in 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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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

Table with columns: LOG, VEHICLE/DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicles and dates, including totals and odometer readings.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 14% PER MONTH (16.55% 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. 106348619

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			Total KM		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			Total KM		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	213.32
	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			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		346.60	109.23	378.59
	2 07-Jul-2018	11:20	62077	62077		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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POST 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 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: QTY, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Includes multiple rows for different dates and vehicle types (ULS DIESEL, CLEAR).

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
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INVOICE NO.: 1099424

H.S.T. REG. NO. 105349619 PAGE NO.: 7

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. Contains multiple rows for different vehicles and dates, including summary rows for total KM and costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1.75% PER MONTH (20.96% PER ANNUM ON UNPAID OVERDUE BALANCES
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FUEL MANAGEMENT SYSTEM
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N5P0B6

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619

PAGE NO.: 8

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE ID	DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER 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	605.18
	L / 100 KM		0.231	COST / KM		0.003				
	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	1036.82
	L / 100 KM		0.199	COST / KM		0.002				
	Miles / GAL		1417.111	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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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

Table with columns: LOC, VEHICLE DESC, DATE, TIME, CARD NO., DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple rows for different vehicle IDs and dates, including fuel quantities and costs.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.59% 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
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INVOICE NO.: 1099424

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FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	METER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62114	62114	No Prior Odom Reading Available. No Mileage calculations.							
2	04-Jul-2018	06:32	62114	62114					
2	06-Jul-2018	14:28	62114	62114	0	406.00	110.73	449.56	
					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
#52118	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							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							587.00	646.86
				Total KM	31194				
				L / 100 KM		1.882	COST / KM	0.021	
				Miles / GAL	150.085		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 1.5% PER MONTH (18.58%) 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. 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. 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

FAST 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 962425404
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INVOICE NO.: 1099425

H.S.T. REG. NO. 106348619

PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

Table with columns: LITRE, 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 17% 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 962425404
150 DENNIS RD.,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099425

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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 07-Jul-2018	13:27	62064		19	32.18	58.00	18.66
	12 DIESEL EXHAUST FLUID (DEF)			Total KM		32.18		18.66
#62076	62076	Previous Odom: 175719 KM As of: 27-Jun-2018						
	2 01-Jul-2018	08:16	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		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		145680	16.06	58.00	9.33
	2 03-Jul-2018	21:53	62082		148700	18.00		10.44
	3 04-Jul-2018	22:05	62082		138765	24.00		13.92
	2 05-Jul-2018	20:19	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		173937	8.48	58.00	4.92
	2 06-Jul-2018	14:30	62089		0	12.24		7.10
	12 DIESEL EXHAUST FLUID (DEF)			Total KM	*****	20.72		12.02
#62091	62091	Previous Odom: 146812 KM As of: 29-Jun-2018						
	2 02-Jul-2018	15:31	62091		149864	15.31	58.00	8.17
	2 07-Jul-2018	07:23	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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PAST DUE INTEREST CHARGED AT 1% PER MONTH (19.66%) 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 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

LOG	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER NAME	ODMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT	
#62094	62094	No Prior Odom Reading Available. No Mileage calculations.							
2	04-Jul-2018	19:50	62094	62094					
2	06-Jul-2018	00:17	62094	62094	0	23.62	58.00	13.70	
					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)							6.94	4.03
	L / 100 KM		0.021	Total KM		33596			
	Miles / GAL		13672.03	COST / KM		UNKNOWN			
				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)							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)							17.20	9.98
	L / 100 KM		0.050	Total KM		34245			
	Miles / GAL		5623.075	COST / KM		UNKNOWN			
				COST / MILE		UNKNOWN			

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

FAST DUE INTEREST CHARGED AT 1.75% PER MONTH (21.00% 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
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N5P0B6

INVOICE NO.: 1099425

H.S.T. REG. NO. 105348619

PAGE NO.: 5

FOR THE PERIOD ENDING: 08-Jul-2018

POC	VEHICLE/DESC DATE	TIME	CARD NO.	DRIVER NAME	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

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: REC, VEHICLE/DESC, DATE, TIME, GARD No, DRIVER NAME, ODOMETER READING, QUANTITY (LITRES), PRICE, AMOUNT. Contains multiple entries for different units and drivers with fuel consumption details.

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.50% 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,
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N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619 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
								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

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloc, 5=Guelph, 6=Strasburg

HAST 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: (519) 571-1220 Fax: (519) 579-8920 Email: fmsinv@transitfuel.com

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	495.87	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	620565	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	570.23
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 14% PER MONTH (16.68% PER ANNUM ON UNPAID OVER-DUE 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
NSPOB6

INVOICE NO.: 1099442

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
								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

Locations: 1=Hill St, 2=Preston, 3=401 & 97, 4=Waterloo, 5=Guelph, 6=Strasburg

PAST DUE INTEREST CHARGED AT 1% PER MONTH (12.68% 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

“18”

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

COSTS SUBMISSIONS OF 1787930 ONTARIO INC.

(Pursuant to s. 131(1) of the *Courts of Justice Act*, with respect to the
Endorsement of Justice R. Raikes released January 28, 2019)

February 11, 2019

SWANICK & ASSOCIATES
Barristers and Solicitors
Suite 101
225 Duncan Mill Road
Don Mills, Ontario
M3B 3K9
ATTN: BRUCE SIMPSON 18977E
(416) 510-1888 – phone
(416) 510-1945 – fax
Lawyers for 1787930 Ontario Inc.

- TO: **MILLER, THOMSON**
One London Place
255 Queens Avenue
Suite 2010
London, ON N6A 5R8
ATTN: SHERRY KETTLE
(519) 931-3500 – phone
(519) 858-8511 – fax
Lawyers for Transit Petroleum a division of Hogg Fuel and Supply Ltd.
- TO: **The Superintendent of Bankruptcy**
451 Talbot Street
Suite 303
London, ON N6A 5C9
- TO: **MNP Ltd.**
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
ATTN: SHELDON TITLE
416-323-5240 – phone
Trustee of 1787930 Ontario Inc.

As a result of 1787930 Ontario Inc. (“**Messenger**”) filing a Notice of Intent to Make a Proposal (“**NOI**”) on July 2, 2018, Transit Petroleum Inc. (“**Transit**”) was stayed from seeking any remedy against Messenger for the recovery of a claim provable in bankruptcy. Transit admitted that the PAD payment of \$83,734.05 taken on July 5, 2018, post NOI by Transit was for a sum provable in bankruptcy. Transit neither moved to lift the stay, nor cross claimed for the recovery of \$48,434.30 for the supply of fuel post NOI. Messenger’s counsel Simpson’s email of July 30, 2018, to Transit’s counsel Ms. Kettle (**Tab 1**), proposed that the amount returnable from the PAD be offset with the post-NOI amount owing by Transit’s payment to Messenger of \$35,299.77, the same dollar amount judicially Ordered. Although Transit did not counterclaim, its Offer to Settle (**Tab 2**) required Messenger to pay Transit \$45,000.00 and not return any of the \$83,734.05. Messenger’s alternative relief sought in the Motion dated September 19, 2018 was payment of \$35,299.77. Paragraph 13 in the Grounds for the Motion acknowledged that Transit’s net obligation to Messenger was \$35,299.77. Prior to the service of responding materials Messenger’s September 27, 2018, (**Tab 3**) Offer to Settle proposed settlement by payment of \$35,000 to Messenger. Messenger’s settlement was for an amount that was less than the amount awarded.

Post NOI, Messenger was required to pay for goods and services on receipt if not in advance of delivery. Cash flow was critical to sustain the business. Paragraph 16 in the Grounds for the Motion notes that Transit’s refusal to return the funds subjected Messenger to undue financial duress to continue to operate “to maximize the recovery for the benefit of all creditors.” Messenger creates employment for more than 150 people. The cost and time distraction of Transit’s responding position compromised Messenger’s ability to continue in business. Messenger’s proposal was accepted unanimously by its creditors and not opposed by Transit.

Paragraph 15 of Messenger’s Motion claims that Transit wrongfully withdrew the \$83,734.05 in breach of the stay provisions of the BIA, “...or, in the alternative, was a [mere] preference pursuant to the Act.” Messenger did not claim a fraudulent preference by Transit. Messenger did not use the word fraudulent in its Motion, affidavits relied on, or Factum. The *Hudson v. Benallack* decision at Tab 10 of the Messenger’s Brief references that if a creditor receives a preference over other creditors, this defeats the equality of the bankruptcy laws.

Transit’s response was substantially without merit. In order to settle Transit required a substantial payment by Messenger, being the very payment that Messenger had conceded as a set

off many months earlier. The refusal to settle on reasonable terms required the filing of several hundred pages of material at substantial costs and disruption to the financially fragile Messenger.

Factors which are properly taken into consideration by the Rules of Civil Procedure in the exercise of discretion to award and assess costs include the following:

- (a) Messenger sought the return of the PAD but clearly communicated, at the outset, its willingness to accept \$35,299.77. Transit sought the recovery of \$45,000.00, without the return of any of the \$83,734.05 payment. At the hearing Transit submitted that it was considering seeking recovery of the three other "Agreed" payments totalling the further sum of \$83,734.05. The aggregate exposure to Messenger if not successful was, therefore in excess of \$210,000.00;
- (b) The proceeding was rendered complex by reason of the strained position taken by Transit to: avoid the return of funds improperly taken post NOI, and, seeking payment from Messenger of \$45,000.00 without moving to lift the stay;
- (c) The issues created by Transit seriously compromised the continued operation of Messenger and recovery by Messenger's other creditors. As such, the proceeding was of great import to Messenger, its employees and creditors; and
- (d) In accord with the principle of proportionality, Messenger sought to resolve the dispute in its email of July 30, 2018, and, in the alternative relief sought in its Motion, for the exact dollar amount ordered.

Messenger's Cost Outline (Tab 4) as handed up following the hearing declares Simpson's docketed time as 72.6 hours. Ms. Kettle's docketed time as set out in Transit's Costs Outline (Tab 5) was recorded as 69.9 hours until December 13, 2018. Transit's Costs Outline does not include the final six days before the hearing, including final preparation for a one day attendance at the hearing on December 19, 2018. Mr. Ly's docketed time of 30.8 hours is an appropriate entry which has allowed Messenger to delegate procedural matters to junior counsel.

The time docketed prior to service of Messenger's Offer to Settle was: Simpson 5.3 hours at the partial indemnity rate of \$350.00/hr. being (\$1,855.00 + HST \$241.15) **\$2,096.15**, Mr. Ly 2.6 hours at \$150.00/hr (\$390.00 + HST \$50.70) **\$440.70**. It is submitted that Simpson's remaining time of 67.3 hours be granted at the rate of \$500.00 per hour in accord with his 40 years of experience (\$33,750.00 + HST \$4,387.50) **\$38,137.50**. Mr. Ly's remaining time of 28.2 hours at \$300.00 per hour (\$7,560.00 + HST \$982.80) is **\$8,542.80**. The law clerk's time of 3.5 hours for administrative matters is claimed at \$150.00 (\$525.00 + HST \$68.25) **\$593.25**.

The costs at substantial indemnity rates set out above have been invoiced and are being paid by Messenger to address this improper seizure of funds by Transit:

		FEES	HST	TOTAL
SIMPSON	PRE OFFER	\$1,855.00	\$241.15	\$2,096.15
	POST OFFER	\$33,750.00	\$4,387.50	\$38,137.50
LY	PRE OFFER	\$390.00	\$50.70	\$440.70
	POST OFFER	\$7,560.00	\$982.80	\$8,542.80
LAW CLERK		<u>\$525.00</u>	<u>\$68.25</u>	<u>\$593.25</u>
SUBTOTALS		\$44,080.00	\$5,730.40	\$49,810.40
DISBURSEMENTS	COSTS OUTLINE	<u>\$1,370.44</u>	<u>\$169.58</u>	<u>\$1,540.02</u>
TOTALS		\$45,450.44	\$5,899.98	\$51,350.42

These unnecessary Costs were incurred by Messenger notwithstanding Messenger's bona fide efforts to resolve all matter peremptorily without costs. Transit did not have a single case that supported its position to retain the funds taken. Messenger has rehabilitated itself financially to the satisfaction of its creditors. Messenger's continued existence was dependent on the successful resolution of this Motion. The wrongful efforts of Transit to use its financial position of strength to circumvent the objectives of the *Bankruptcy and Insolvency Act* should be addressed with the award of costs to Messenger in the amount of \$51,350.42, plus costs of \$1,000.00 for this submission, pre and post judgment interest pursuant to the *Courts of Justice Act*.

All of which is respectfully requested this 11th day of February-2019.



SWANICK & ASSOCIATES

Bruce Simpson (18977E)

(416) 510-1888 – phone

(416) 510-1945 – fax

Lawyers for 1787930 Ontario Inc.

TAB 31

Bruce Simpson

From: Bruce Simpson
Sent: Monday, July 30, 2018 3:16 PM
To: skettle@millerthomson.com
Cc: 'Sheldon Title'
Subject: Messenger NOI: Hogg Over Deduction

Importance: High

Sherry,

On further review of the funds recovered by your client from Messenger post-NOI, I believe that the following sets out what occurred:

Billing from July 3-8	\$50,639.03
Billing from July 9-15	\$33,795.25
Payment for July 9, 10 & 11	<u>(\$36,000.00)</u>
Total owing Transit Hogg	\$48,434.28
Post-NOI "auto" recovery of Pre-NOI invoices	<u>(\$83,734.05)</u>
Total owed to MFS from Hogg	\$35,299.77

We need to resolve your client's position with respect to the immediate repayment of the sum of \$35,299.77 otherwise I shall advise the court tomorrow of Messengers entitlement to the recovery of the amount which was "automatically" deducted from Messenger's account post-NOI.

Thank you.
Bruce

Bruce Simpson | Swanick & Associates | Barristers and Solicitors
225 Duncan Mill Road Suite 101, Toronto ON, M3B 3K9, Tel. 416-510-1888 x 229, Direct 647-799-0376 Fax 416-510-1945

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Bruce Simpson

From: Mail Delivery System <MAILER-DAEMON@jishnu.pair.com>
To: Sheldon.Title@mnp.ca; skettle@millertomson.com
Sent: Monday, July 30, 2018 3:19 PM
Subject: Relayed: Messenger NOI: Hogg Over Deduction

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

Sheldon.Title@mnp.ca

skettle@millertomson.com

Subject: Messenger NOI: Hogg Over Deduction

Bruce Simpson

From: Kettle, Sherry <skettle@millerthomson.com>
To: Bruce Simpson
Sent: Monday, July 30, 2018 3:38 PM
Subject: Read: Messenger NOI: Hogg Over Deduction

Your message

To:
Subject: Messenger NOI: Hogg Over Deduction
Sent: Monday, July 30, 2018 3:39:41 PM (UTC-05:00) Eastern Time (US & Canada)

was read on Monday, July 30, 2018 3:38:29 PM (UTC-05:00) Eastern Time (US & Canada).

TAB 2



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON N6A 5R8
CANADA

T 519.931.3500
F 519.858.0511

MILLERTHOMSON.COM

October 2, 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:

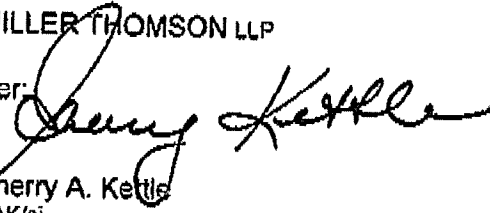
**Re: In the matter of the Notice of Intention to Make a Proposal ("NOI") of 1787930
Ontario cob as Messenger Freight ("Messenger")
Court File No. 35-2395481**

Please find attached the Offer to Settle of Transit Petroleum Inc. which is hereby served pursuant to the *Rules of Civil Procedure*.

Yours truly,

MILLER THOMSON LLP

Per:


Sherry A. Kettle

SAK/sj

c: client

c: Michael Ly (Michael.L@duncanmill.com)

34435067.1

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**

OFFER TO SETTLE

Transit Petroleum Inc. ("Transit"), offers to settle the motion brought by 1787930 Ontario Inc. ("178") for an Order requiring Transit to repay the sum of \$83,734.05 to 178 and such further and other relief as sought in the motion to be heard by way of special appointment on a date to be scheduled (the "Motion") on the following terms and conditions:

1. From the date of this offer until seven (7) calendar days prior to the commencement of the cross-examination of any party in connection with the Motion, the Motion shall be dismissed, at 178's own expense, on a with prejudice and without costs basis following the payment by 178 of \$45,000 to Transit within seven (7) calendar days following the acceptance of this offer.
2. Effective six (6) calendar days prior to the commencement of the cross-examination of any party in connection with the Motion until one (1) minute after argument on the Motion has commenced, the Motion shall be dismissed, at 178's own expense, on a with prejudice basis and with costs payable by 178 to Transit on a substantial indemnity basis as agreed or assessed, following the payment by 178 of \$45,000 to Transit within seven (7) calendar days following the acceptance of this offer and the payment of costs within thirty (30) calendar days following agreement or assessment on costs.
3. This offer may only be accepted in writing.
4. This offer may be withdrawn at any time.

- 2 -

5. Unless and until withdrawn, this offer shall remain open until one (1) minute after argument on the Motion has commenced. If the offer is not accepted in writing by that time, it shall be considered null and void and no longer capable of acceptance.

October 2, 2018

MILLER THOMSON LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Sherry A. Kettle LSO#: 53561B
skettle@millerthomson.com
Tel: 519.931.3534
Fax: 519.858.8511

Lawyers for Transit Petroleum Inc.

TO: **Swanick & Associates**
Barristers and Solicitors
Suite 101
225 Duncan Mill Road
Don Mills, ON M3B 3K9

Bruce Simpson
Tel: 416.510.1888
Fax: 416.519.1945

Lawyers for 1787930 Ontario Inc.

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

Offer to Settle

1787930 Ontario Inc. ("178") offers to settle the motion for an Order requiring Transit Petroleum a division of Hogg Fuel and Supply Ltd ("Hogg") to repay the sum of \$83,734.05 and such further and other relief as sought in the motion on the following terms and conditions:

- (a) Hogg shall pay the sum of \$35,000.00 to 178 forthwith.
- (b) The parties shall exchange Full and Final Releases with respect to the payment for all fuel or services supplied to or for the benefit of 178 following the issuance of 178's Notice of Intention to file a Proposal dated July 2, 2018.
- (c) No costs payable up to the date of service of this Offer to Settle, thereafter costs on a substantial indemnity basis, such costs to be assessed if not agreed upon.
- (d) This offer shall remain open for acceptance unless revoked by notice in writing, until the commencement of motion herein.

Date: September 27, 2018

SWANICK & ASSOCIATES
Barristers and Solicitors
225 Duncan Mill Road
Suite 101
Don Mills, Ontario
M3B 3K9
ATTN: BRUCE A. SIMPSON
(416) 510-1888 - phone
(416) 5101945 - fax
Lawyers for 1787930 Ontario Inc. and 1732427
Ontario Inc.

TO: **MILLER, THOMSON**
One London Place
255 Queens Avenue
Suite 2010
London, ON N6A 5R8
Attn: SHERRY KETTLE
(519) 931-3500 – phone
(519) 858-8511 – fax
Lawyers for Transit Petroleum a division of Hogg Fuel and Supply Ltd.

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

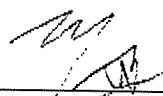
Affidavit of Service

I, Michael C. Ly, of the City of Toronto, in the Province of Ontario; **MAKE OATH AND
SAY AS FOLLOWS:**

1. I served Transit Petroleum a division of Hogg Fuel and Supply Ltd. ("Hogg") with an Offer to
Settle on September 27, 2018, by sending a copy of same by facsimile to (519) 858-8511 to Sherry
Kettle at Miller Thomson, lawyers for Hogg, and also by sending a copy of same by regular letter
mail on September 27, 2018, to Miller Thomson, One London Place, 255 Queens Avenue, Suite
2010, London, ON N6A 4R8.

SWORN before me in the City of
Toronto in the Province of Ontario
this 27th day of September, 2018

)
)
)
)



Michael C. Ly



A Commissioner for taking affidavits

LAURA WHITNEY CARBIS, a Commissioner, etc.
City of Toronto, for Swarick & Associates,
Barristers and Solicitors.
Expires January 8, 2019

MEMORY TRANSMISSION REPORT

TIME : 09-27-2018 11:16
 FAX NO.1 :
 NAME :

FILE NO. : 144
 DATE : 09.27 11:15
 TO : 15198588511---19
 DOCUMENT PAGES : 3
 START TIME : 09.27 11:15
 END TIME : 09.27 11:16
 PAGES SENT : 3
 STATUS : OK

SUCCESSFUL TX NOTICE

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

Offer to Settle

1787930 Ontario Inc. ("178") offers to settle the motion for an Order requiring Transit Petroleum a division of Hogg Fuel and Supply Ltd ("Hogg") to repay the sum of \$83,734.03 and such further and other relief as sought in the motion on the following terms and conditions:

- (a) Hogg shall pay the sum of \$35,000.00 to 178 forthwith.
- (b) The parties shall exchange Full and Final Releases with respect to the payment for all fuel or services supplied to or for the benefit of 178 following the issuance of 178's Notice of Intention to file a Proposal dated July 2, 2018.
- (c) No costs payable up to the date of service of this Offer to Settle, thereafter costs on a substantial indemnity basis, such costs to be assessed if not agreed upon.
- (d) This offer shall remain open for acceptance unless revoked by notice in writing, until the commencement of motion herein.

Date: September 27, 2018

SWANICK & ASSOCIATES
 Barristers and Solicitors
 225 Duncan Mill Road
 Suite 101
 Don Mills, Ontario
 M3B 3K9
 ATTN: BRUCE A. SIMPSON
 (416) 510-1888 - phone
 (416) 510-1943 - fax
 Lawyers for 1787930 Ontario Inc. and 1732427
 Ontario Inc.

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

COST OUTLINE OF 1787930 ONTARIO INC.

(Returnable December 19, 2018)

1787930 Ontario Inc. provide the following outline of the submissions to be made at the hearing on December 19, 2018.

TOTAL FEES:

Person	Hours	Partial Indemnity Rate	Partial Indemnity Total	Substantial Indemnity Rate	Substantial Total
Bruce A. Simpson	72.60	\$350.00	\$25,410.00	\$500.00	\$36,300.00
Michael Ly	30.80	\$150.00	\$4,620.00	\$300.00	\$9,240.00
Law Clerk	3.5	\$90.00	\$315.00	\$150.00	\$525.00
Subtotal			\$30,345.00		\$46,065.00
HST			\$3,944.85		\$5,988.45
TOTAL (with HST)			\$34,289.85		\$52,053.45
Disbursements			\$1,540.02		\$1,540.02
TOTAL COSTS			\$35,829.87		\$53,593.47

The following points are made in support of the costs sought with reference to the factors set out in subrule 57.01(1) of the Rules of Civil Procedure:

the amount claimed and the amount recovered in the proceeding:

\$83,734.05

the complexity of the proceeding

moderate

the importance of the issues

absolutely critical to 1787930 Ontario Inc.

the conduct of any party that tended to shorten or lengthen unnecessarily the duration of the proceeding

n/a

whether any step in the proceeding was improper, vexatious, or unnecessary or taken through negligence mistake or excessive caution.

n/a

a party's denial of or refusal to admit anything that should have been admitted

n/a

the experience of the party's lawyer

Bruce A. Simpson 35+ years
Michael C. Ly - less than 1 year

the hours spent, the rates sought for costs and the rate actually charged by the party's lawyer

A. FEE ITEMS

Background work To receipt of all correspondence from Transit Petroleum Inc. and Ms. Kettle, lawyer for Transit Petroleum Inc.; To all responses to Transit Petroleum Inc. and Ms. Kettle; To receipt and review of all correspondence from Sheldon Title, Licensed Insolvency Trustee; To all correspondence to Sheldon Title; To attendance to preparation and service of Offer to Settle; To all correspondence and communications with relevant parties.

Person	Hours	Partial Indemnity Rate	Partial Indemnity Total	Substantial Indemnity Rate	Substantial Total
Bruce A. Simpson	10.1	\$350.00	\$3,535.00	\$500.00	\$5,050.00
Michael Ly	6.6	\$150.00	\$990.00	\$300.00	\$1,980.00

B. FEE ITEMS

To attendance to preparation, service and filing of Motion Record originally returnable on October 2, 2018, including Affidavit of Nathan McDaniel's sworn September 18, 2018; To preparation, service and filing of Supplementary Motion Record returnable on December 19, 2018, including the Affidavit of Nathan McDaniel's sworn October 15, 2018; To attendance to preparation, service and filing of Second Supplementary Motion Record returnable on December 19, 2018 including the Affidavit of Nathan McDaniel sworn October 31, 2018; To receipt and review of responding Motion Record dated October 4, 2018; To receipt and review of Sur-Reply Motion Record of Transit Petroleum Inc. dated October 23, 2018; To attendance to preparation, service and filing of Factum of moving party; To receipt and review of Factum of Transit Petroleum Inc.; To receipt and review of Brief of Authorities of Transit Petroleum; To attendance to preparation, service and filing of Brief of Authorities of the Moving Party; To attendance to preparation of Supplementary Brief of Authorities of the Moving Party; To preparation and attendance at Motion on December 19, 2018; To conducting all legal research; To preparation and attendance at Motion on December 19, 2018.

Person	Hours	Partial Indemnity Rate	Partial Indemnity Total	Substantial Indemnity Rate	Substantial Total
Bruce A. Simpson	53.10	\$350.00	\$18,585.00	\$500.00	\$26,550.00
Michael Ly	20.5	\$150.00	\$3,075.00	\$300.00	\$6,150.00
Law Clerk	3.5	\$90.00	\$315.00	\$150.00	\$525.00

C. FEE ITEMS

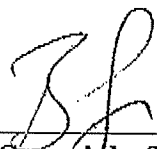
To preparation and attendance at Cross Examination of Nathan McDaniel on November 12, 2018; To preparation and attendance at cross examination of Monique Paul on November 12, 2018; To receipt and review of Transcript of Cross Examination of Monique Paul; To preparation of Undertakings Chart; To review of transcript of the Cross Examination of Nathan McDaniel; To preparation of Undertakings Chart; To attendance to response to Undertakings of Nathan McDaniel;

Person	Hours	Partial Indemnity Rate	Partial Indemnity Total	Substantial Indemnity Rate	Substantial Total
Bruce A. Simpson	9.4	\$350.00	\$3,290.00	\$500.00	\$4,700.00
Michael Ly	3.7	\$150.00	\$555.00 /	\$300.00	\$1,110.00

Lawyer's Certificate

I CERTIFY that the hours claimed have been spent, that the rates shown are correct and that each disbursement has been incurred as claimed.

Date: December 17, 2018



Swanick & Associates

Lawyers
225 Duncan Mill Road
Suite 101
Don Mills, ON M3B 3K9
Bruce A. Simpson
(LSUC #18977E)
(416) 510-1888 – phone
(416) 510-1945 – fax
Lawyers for 1732427 ONTARIO INC.
and 1787930 ONTARIO INC.

Appendix A**DISBURSEMENTS**

DISBURSEMENTS

Paid for Courier	\$160.00	
Paid for Examination/Transcripts	\$647.25	
Paid to Conduct Corporate Search	\$28.00	
Paid to Conduct Legal Research	\$219.00	
Paid to conduct Subsearch of title	\$55.80	
Paid for Photocopies	\$176.50	
Paid to Conduct Corporate Search*	\$16.00	
Paid for Postage	\$17.89	
Paid to File Motion Record*	\$50.00	
TOTAL		\$1,370.44
HST:		<u>\$ 169.58</u>
TOTAL DISBURSEMENTS		\$1,540.02

³⁵⁵
TAB 5

Court 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

COSTS OUTLINE

MILLER THOMSON LLP
Barristers and Solicitors
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

Lawyers for Transit Petroleum Inc

COSTS OUTLINE

Transit Petroleum Inc. provides the following outline of its submissions in support of the costs sought on the motion:

	<u>Partial Indemnity</u>
Fees, including HST (as detailed in Schedule A)	\$ 14,830.00
Disbursements, including HST (as detailed in Schedule B)	<u>\$ 1,468.34</u>
<i>Sub Total</i>	\$ 16,298.34
Estimate for preparation, including costs outline, and attendance at Court, including HST	
	<u><u>Total</u> \$ 16,298.34</u>

The following points are made in support of the costs sought with reference to the factors set out in subrule 57.01(1):

- ◆ the amount claimed and the amount recovered in the proceeding

See Schedule "A".

- ◆ the hours spent, the rates sought for costs and the rate actually charged by the party's lawyer

See Schedule "A".

- ◆ any other matter relevant to the question of costs

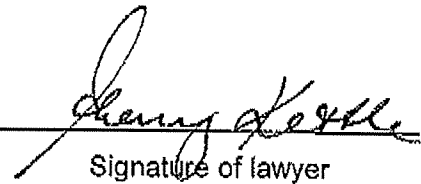
Order Requested

For the reasons noted above, Transit Petroleum Inc. requests an order that costs of the action, including the motion, be fixed in the amount, including disbursements and HST, of: \$ 16,298.34

LAWYER'S CERTIFICATE

I CERTIFY that the hours claimed have been spent, that the rates shown are correct and that each disbursement has been incurred as claimed.

December 19, 2018



Signature of lawyer

SCHEDULE "A"

<u>PERSONS</u>	<u>YEAR OF CALL</u>	<u>HOURS</u>	<u>RATE</u>	<u>ACTUAL</u>		<u>PARTIAL INDEMNITY</u>	
				<u>TOTAL</u>	<u>RATE</u>	<u>TOTAL</u>	
Sherry Kettle	2007	69.9	\$ 301.50	\$ 21,074.85	\$ 180.90	\$ 12,644.91	
Lyndsay Reuvers-Hone	2017	1.5	\$ 189.00	\$ 283.50	\$ 113.40	\$ 170.10	
Kennedy MacDonald	Articling student	4.4	\$ 117.00	\$ 514.80	\$ 70.20	\$ 308.88	
FEE TOTAL				<u>\$ 21,873.15</u>		<u>\$ 13,123.89</u>	
HST ON FEES				<u>\$ 2,843.51</u>		<u>\$ 1,706.11</u>	
TOTAL FEES & HST				<u>\$ 24,716.66</u>		<u>\$ 14,830.00</u>	

SCHEDULE "B"

Delivery	193.71
Agent's Fees	73.01
Mileage/Parking Expenses	121.62
Court Reporters	220.00
Paid for Examinations / Transcripts	825.00

Time Detail
0217040.0004 Collection Matter

Date	Name	Hours	Work Amount Narrative
2018-09-24	Kettle, Sherry	3.20	964.80 Draft responding motion materials; E-mail correspondence to Mr. Poort;
2018-09-25	Kettle, Sherry	0.30	90.45 Telephone conference with Messenger's lawyer; E-mail to Court re special appointment dates;
2018-09-26	Kettle, Sherry	0.80	241.20 Telephone call to assistant trial coordinator re special appointment dates (left voice message); Telephone conference with trial coordinator; Telephone call to Mr. Poort (left voice message); Telephone conference with Mr. Simpson and Mr. Ly; E-mail correspondence to Mr. Poort;
2018-09-27	Kettle, Sherry	0.20	60.30 Voice message from Mr. Ly; Telephone conference with Mr. Ly;
2018-09-27	Kettle, Sherry	0.70	211.05 E-mail correspondence from and to Mr. Chambers; Telephone conference with Mr. Chambers; Revise draft affidavit;
2018-09-28	Kettle, Sherry	1.30	391.95 E-mail correspondence from Mr. Poort; Draft offer to settle; E-mail correspondence to Mr. Poort;
2018-10-01	Kettle, Sherry	1.00	301.50 E-mail correspondence to and from Mr. Ly; Telephone conference with Mr. Ly; E-mail correspondence from and to Mr. Poort re offer to settle; Provide instructions to Ms. Reuvers-Hone re setting special appointment at motions court; Telephone conference with Mr. Poort; Revise certificate
2018-10-02	Kettle, Sherry	1.80	542.70 E-mail correspondence to and from Mr. Poort; Provide instructions re offer to settle; E-mail correspondence from Ms. Reuvers-Hone re special appointment and timetable; E-mail correspondence to opposing counsel re same; E-mail correspondence to Mr. Poort re same; Draft motion
2018-10-03	Kettle, Sherry	4.20	1,266.30 Draft motion materials; E-mail correspondence to Mr. Poort;
2018-10-04	Kettle, Sherry	6.50	1,959.75 Draft responding motion materials; Draft service letter; E-mail correspondence with client; Telephone conferences with client; E-mail correspondence to and from Ms. MacDonald; Telephone conference with Ms. MacDonald; Provide instructions;
2018-10-15	Kettle, Sherry	0.20	60.30 Review supplementary motion record; E-mail correspondence to Mr. Poort re same;
2018-10-16	Kettle, Sherry	0.20	60.30 E-mail correspondence from and to Mr. Poort;
2018-10-17	Kettle, Sherry	1.20	361.80 Draft sur-reply affidavits; E-mail correspondence to Mr. Poort re same;
2018-10-18	Kettle, Sherry	1.40	422.10 Review draft affidavits; E-mail correspondence from and to Mr. Poort;
2018-10-19	Kettle, Sherry	0.10	30.15 E-mail correspondence to Mr. Poort;
2018-10-22	Kettle, Sherry	2.80	844.20 E-mail correspondence to and from Mr. Poort; Voice message from Mr. Poort; Telephone conferences with client; Telephone conference with Ms. Reuvers-Hone; Review and revise affidavits; E-mail correspondence from and to Ms. MacDonald;
2018-10-23	Kettle, Sherry	0.20	60.30 E-mail correspondence with client re affidavits; E-mail correspondence with Ms. MacDonald re commissioning affidavits;
2018-10-31	Kettle, Sherry	0.50	150.75 Review supplementary motion record; E-mail correspondence to and from Mr. Poort; E-mail correspondence from Ms. Thorne; E-mail correspondence from Ms. Paul;

2018-11-01	Kettle, Sherry	0.30	90.45 E-mail correspondence from Mr. Chambers re second supplementary motion record; E-mail correspondence to Mr. Poort re same;
2018-11-05	Kettle, Sherry	0.10	30.15 Prepare letter to Mr. Simpson re cross-examinations;
2018-11-08	Kettle, Sherry	2.00	603.00 Prepare letter to Mr. Simpson re cross-examination and amendment; Prepare letter to Ms. Paul re cross-examination; E-mail correspondence to and from Ms. Paul; Telephone conference with Ms. Paul; E-mail correspondence from Ms. Carbis re cross-examinations; Provide
2018-11-09	Kettle, Sherry	1.20	361.80 E-mail correspondence to Mr. Poort; Telephone conference with Mr. Poort and Mr. Chambers;
2018-11-11	Kettle, Sherry	6.00	1,809.00 Prepare for cross-examination of Mr. McDaniel;
2018-11-12	Kettle, Sherry	11.30	3,405.95 Travel to and from Kitchener; Attend cross-examination of Monique Paul; Attend cross-examination of Nathan McDaniel; Prepare for cross-examination;
2018-11-16	Kettle, Sherry	0.60	180.90 E-mail correspondence from and to Ms. Paul; Prepare answers to undertakings; Prepare service letter re same and provide instructions;
2018-11-30	Kettle, Sherry	0.70	211.05 Review answers to undertakings; E-mail correspondence to Mr. Poort re same;
2018-12-05	Kettle, Sherry	0.30	90.45 E-mail correspondence to Mr. Poort re factum; Review factum of moving party;
2018-12-07	Kettle, Sherry	3.20	964.80 Draft factum;
2018-12-10	Kettle, Sherry	2.80	844.20 Draft factum;
2018-12-11	Kettle, Sherry	12.90	3,889.35 Research; Draft factum; Prepare service letter;
2018-12-12	Kettle, Sherry	0.90	271.35 Work on motion; E-mail correspondence from and to Ms. Carbis; Review consent, notice of motion and affidavit;
2018-12-13	Kettle, Sherry	1.00	301.50 E-mail correspondence from Ms. Carbis re motion to change name of Transit on pleadings; E-mail correspondence from Mr. Ly; Prepare briefs;
		<u>69.90</u>	<u>21,074.85</u>
2018-10-02	Reuvers-Hone, Lyndsay	0.90	170.10 Attendance at motions court re: special appointment;
2018-10-09	Reuvers-Hone, Lyndsay	0.60	113.40 Research
		<u>1.50</u>	<u>283.50</u>
2018-10-04	MacDonald, Kennedy	3.40	397.80 Preparation of motion materials; attended to client's office to swear and commission affidavits; preparation of signed documents for courier;
2018-10-23	MacDonald, Kennedy	1.00	117.00 Attended to client's office to commission affidavits;
		<u>4.40</u>	<u>514.80</u>

Cost

0217040.0004

data from 1/2/2018 to 12/31/2018

Collection Matter

Code	Description	Work Amount	Bill Amount
00002	Delivery	193.71	138.11
00003	Taxi	34.12	34.12
00005	Agent's Fees	73.01	73.01
00017	Mileage/Parking Expenses	121.62	9.67
00019	Out of town travel expenses	34.60	34.60
00024	Business Name Registration	8.00	8.00
00027	Corporate or Securities file searches	8.00	8.00
00038	PPSA Search	202.07	202.07
00112	Court Reporters	220.00	0.00
00205	Paid for Examinations / Transcripts	825.00	0.00
00216	Courthouse Search	158.62	158.62
00270	Court Messenger	20.00	20.00
00504	Agent's Disbursements	7.00	0.00
00505	Agent's Fees	8.00	0.00
00638	Online Searches - Teranet	44.55	44.55
00694	Bankruptcy Search/Bank Act Search	22.00	22.00
	Total	\$1,980.30	\$752.75

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

COSTS SUBMISSIONS OF 1787930 ONTARIO INC.

SWANICK & ASSOCIATES

Barristers and Solicitors
Suite 101

225 Duncan Mill Road

Don Mills, Ontario

M3B 3K9

ATTN: BRUCE SIMPSON 18977E

(416) 510-1888 - phone

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Lawyers for the 1732427 Ontario Inc. and
1787930 Ontario Inc.

-
TAB

“19”

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

COSTS SUBMISSIONS OF TRANSIT PETROLEUM INC.

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Lawyers for Transit Petroleum Inc.

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AND TO: **MNP Ltd.**
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Sheldon Title
Tel: 416.323.5240

Trustee of 1787930 Ontario Inc.

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

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1	Costs Submissions of Transit Petroleum Inc.
A	Costs Outline of Transit Petroleum Inc.
B	<i>Boucher v. Public Accountants Council (Ontario)</i> , 2004 CarswellOnt 2521 (C.A.)
C	<i>K. (K.) v. G. (K.W.)</i> , 2008 ONCA 489

COSTS SUBMISSIONS OF TRANSIT PETROLEUM INC.

1. 1787930 Ontario Inc. ("178") seeks costs of \$51,350.42 plus costs of \$1,000 plus interest. Transit Petroleum Inc. ("Transit") submits that each party should bear their own costs as they were each partially successful.

2. Rule 57.01(1) of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194 (the "Rules") sets out factors to consider in determining the appropriate quantum of costs. The court's role in determining the appropriate quantum of costs is to fix an amount in its discretion that is fair and reasonable in the circumstances.¹ The costs consequences of a rejected offer to settle under rule 49.10(1) are not automatic.²

Rule 57.01(1)(0.a) – The Principle of Indemnity

3. The majority of the work on the motion was performed by Sherry Kettle, partner at Miller Thomson LLP, who has approximately 10 years of experience. Where possible, junior lawyers and students were used to minimize cost. The substantial indemnity rate of Sherry Kettle, who has approximately 10 years of experience, is almost the same as the substantial indemnity rate of Mr. Ly, a lawyer representing 178, who has less than 1 year of experience.

4. 178 sought the return of \$83,734.05 (the "PAD") on this motion. It was Transit's position that it should retain the \$83,734.05 PAD and that 178 should pay Transit for the post-NOI fuel purchases in the amount of \$48,434.30. The Court decided that Transit should return the \$83,734.05 PAD to 178 and that 178 should pay Transit \$48,434.30 for the fuel purchases that had been outstanding since July 2018. 178 and Transit were each partially successful and should bear their own costs.

Rule 57.01 (0.b) – Amount an Unsuccessful Party Could Reasonably Expect to Pay

5. Transit claimed \$16,298.34 on its cost outline on a partial indemnity basis at the hearing of the motion whereas 178 now claims \$45,450.44 on a partial indemnity basis and \$51,350.42 on a substantial indemnity basis. The reasonable expectation of Transit would be that it could pay costs similar in amount to its own costs, if unsuccessful.

6. In addition, Transit submitted five affidavits of four witnesses. 178 submitted three affidavits of one witness. The costs claimed by 178 are not reasonable for the nature of the motion, the amount claimed and materials submitted by 178.

¹ *Boucher v. Public Accountants Council (Ontario)*, 2004 CarswellOnt 2521 (C.A.) at para. 26 (Tab B).

² *K. (K.) v. G. (K.W.)*, 2008 ONCA 489 at para. 131. The offers to settle of the parties were filed with the Court and are included in the cost submissions of 178 (Tab C).

Rule 57.01(1)(a) – The Amount Claimed and the Amount Recovered

7. In the relief sought on the notice of motion, 178 claimed the return of \$83,734.05 even though 178 had not paid for fuel purchased in the amount of \$48,434.30 after the filing of the Notice of Intention to Make a Proposal (“NOI”). 178 did not dispute that it had purchased that fuel. Transit was entitled to be paid for the post-NOI fuel purchases in July 2018.

8. In the result, the Court found that 178 did have to pay Transit for the fuel purchased post-NOI. 178 has wrongfully retained the funds that should have been paid to Transit in July 2018. 178 should not have retained those funds interest-free for the past 7 months.

9. In its costs submissions, 178 wrongfully states that its aggregate exposure on the motion was in excess of \$210,000. Transit did not seek the return of \$210,000 on this motion. It was Transit's position that it should retain the \$83,734.05 PAD and that 178 should pay Transit for the post-NOI fuel purchases in the amount of \$48,434.30. 178 has submitted a proof of claim in the proposal proceeding for \$202,791.59. That amount excludes the \$83,734.05 because Transit had applied the PAD received to the amounts outstanding pre-NOI. As a result of the court's decision that the PAD has to be returned to 178, the amount of Transit's claim in the proposal proceeding is \$286,525.64 representing the amounts that remain unpaid as at the date of the NOI.

Rule 57.01(1)(c) – Complexity of the Proceeding

10. The affidavit evidence of Nathan McDaniel (“Nathan”), a representative of 178, contained facts that were disputed by four Transit employees with first-hand knowledge of those facts. For instance, 178 claimed that Transit had “wrongfully” withdrawn the PAD and on the hearing of the motion took the position that the payment amounted to a fraudulent preference.

11. A number of Transit employees gave evidence that this allegation was false and that 178 had specifically told them that they were entitled to keep the PAD because 178 required the continued supply of Transit's fuel. 178 did not explain why it had deposited funds into the transfer account if Transit was not authorized to process the PAD. Despite the number of disputed facts, 178 replied only with additional affidavit evidence from Nathan, some of which was hear-say evidence, rather than the evidence of witnesses with first-hand knowledge of the disputed facts. This led to unnecessary complexity.

Rule 57.01(1)(d) – Importance of the Issues

12. Transit specifically relied on the representations of 178 that all purchases would be paid for by 178 and that the PAD 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. Transit continued to supply fuel to 178 post-NOI on the condition that Transit would be paid in full, as 178 had represented to Transit.

13. It was important to Transit that the record show that statements made by Nathan which cast Transit in a negative light were false. In the notice of motion, 178 argued in the alternative that the PAD constituted a preference. It was unclear what kind of preference 178 was alleging since it was unclear how 178 could make an application under section 95 of the *Bankruptcy and Insolvency Act* challenging the PAD as a preference. The factum adds to this lack of clarity by referring to a creditor receiving a preference as a result of a "debtor acting intentionally and in fraud of the law" (at para. 33), particularly where it is the debtor itself who is alleging the fraudulent preference. At paragraph 48, Mr. Justice Raikes notes this odd fraudulent preference claim by 178.

Rule 57.01(1)(e) – Party's Conduct Unnecessarily Lengthening the Proceeding

14. Nathan's affidavit evidence contained statements that were disputed by four Transit employees. 178 failed to submit affidavit evidence of witnesses with first-hand knowledge. On Nathan's cross-examination, he admitted that certain evidence was wrong and inconsistent with other evidence.

15. If 178 had submitted accurate and consistent evidence of witnesses with first-hand knowledge, the time required to prepare responding materials, to prepare for and attend at cross-examination and to prepare the factum to address the inaccuracies and inconsistencies would have been reduced.

Rule 57.01(1)(i) – Any other matter relevant to the question of costs

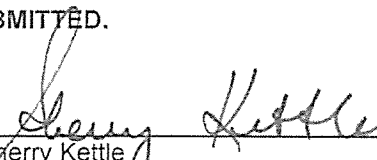
16. The issue regarding the return of the PAD is one in which there is not a significant amount of case law. The facts were unique because Transit took the position that 178 had not only agreed to the PAD prior to the NOI at a time when 178 knew that it was filing an NOI, but 178 had also allowed, through both actions and words, the processing of the PAD post-NOI.

Conclusion

17. Both 178 and Transit were partially successful on this motion. Transit submits that each party should bear their own costs. In the event that this Court disagrees, the costs sought by 178 are not consistent with the reasonable expectations of Transit and are not fair and reasonable. The costs claimed by 178 are not proportional to the amount claimed and, if costs are awarded to 178, they should be limited to the amount of costs claimed by Transit on a partial indemnity basis.

ALL OF WHICH IS RESPECTFULLY SUBMITTED.

DATED: February 15, 2019



Sherry Kettle
MILLER THOMSON LLP

Lawyers for Transit Petroleum Inc.

Court 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

COSTS OUTLINE

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Barristers and Solicitors
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London, ON Canada N6A 5R8

Sherry A. Kettle LSO# 53561B
Tel: 519.931.3534
Fax: 519.858.8511

Lawyers for Transit Petroleum Inc

COSTS OUTLINE

Transit Petroleum Inc. provides the following outline of its submissions in support of the costs sought on the motion:

	<i>Partial Indemnity</i>
Fees, including HST. (as detailed in Schedule A)	\$ 14,830.00
Disbursements, including HST (as detailed in Schedule B)	\$ 1,468.34
<i>Sub Total</i>	\$ 16,298.34
Estimate for preparation, including costs outline, and attendance at Court, including HST	
<i>Total</i>	\$ 16,298.34

The following points are made in support of the costs sought with reference to the factors set out in subrule 57.01(1):

- ◆ the amount claimed and the amount recovered in the proceeding

See Schedule "A".

- ◆ the hours spent, the rates sought for costs and the rate actually charged by the party's lawyer

See Schedule "A".

- ◆ any other matter relevant to the question of costs

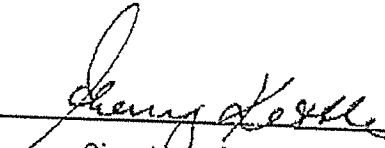
Order Requested

For the reasons noted above, Transit Petroleum Inc. requests an order that costs of the action, including the motion, be fixed in the amount, including disbursements and HST, of: \$ 16,298.34

LAWYER'S CERTIFICATE

I CERTIFY that the hours claimed have been spent, that the rates shown are correct and that each disbursement has been incurred as claimed.

December 19, 2018


Signature of lawyer

SCHEDULE "A"

PERSONS

Sherry Kettle
 Lyndsay Reuvers-Hone
 Kennedy MacDonald
FEE TOTAL
HST ON FEES
TOTAL FEES & HST

<u>YEAR OF CALL</u>	<u>HOURS</u>	<u>ACTUAL</u>		<u>PARTIAL INDEMNITY</u>	
		<u>RATE</u>	<u>TOTAL</u>	<u>RATE</u>	<u>TOTAL</u>
2007	69.9	\$ 301.50	\$ 21,074.85	\$ 180.90	\$ 12,644.91
2017	1.5	\$ 189.00	\$ 283.50	\$ 113.40	\$ 170.10
Articling student	4.4	\$ 117.00	\$ 514.80	\$ 70.20	\$ 308.88
			\$ 21,873.15		\$ 13,123.89
			\$ 2,843.51		\$ 1,706.11
			\$ 24,716.66		\$ 14,830.00

	SCHEDULE "B"	
Delivery		
Agent's Fees		193.71
Mileage/Parking Expenses		73.01
Court Reporters		121.52
Paid for Examinations / Transcripts		220.00
		325.00

Time Detail
0217040.0004 Collection Matter

Date	Name	Hours	Work Amount Narrative
2018-09-24	Kettle, Sherry	3.20	964.80 Draft responding motion materials; E-mail correspondence to Mr. Poort;
2018-09-25	Kettle, Sherry	0.30	90.45 Telephone conference with Messenger's lawyer; E-mail to Court re special appointment dates;
2018-09-26	Kettle, Sherry	0.80	241.20 Telephone call to assistant trial coordinator re special appointment dates (left voice message); Telephone conference with trial coordinator; Telephone call to Mr. Poort (left voice message); Telephone conference with Mr. Simpson and Mr. Ly; E-mail correspondence to Mr. Poort;
2018-09-27	Kettle, Sherry	0.20	60.30 Voice message from Mr. Ly; Telephone conference with Mr. Ly;
2018-09-27	Kettle, Sherry	0.70	211.05 E-mail correspondence from and to Mr. Chambers; Telephone conference with Mr. Chambers; Revise draft affidavit;
2018-09-28	Kettle, Sherry	1.30	391.95 E-mail correspondence from Mr. Poort; Draft offer to settle; E-mail correspondence to Mr. Poort;
2018-10-01	Kettle, Sherry	1.00	301.50 E-mail correspondence to and from Mr. Ly; Telephone conference with Mr. Ly; E-mail correspondence from and to Mr. Poort re offer to settle; Provide instructions to Ms. Reuvers-Hone re setting special appointment at motions court; Telephone conference with Mr. Poort; Revise certificate
2018-10-02	Kettle, Sherry	1.80	542.70 E-mail correspondence to and from Mr. Poort; Provide instructions re offer to settle; E-mail correspondence from Ms. Reuvers-Hone re special appointment and timetable; E-mail correspondence to opposing counsel re same; E-mail correspondence to Mr. Poort re same; Draft motion
2018-10-03	Kettle, Sherry	4.20	1,266.30 Draft motion materials; E-mail correspondence to Mr. Poort;
2018-10-04	Kettle, Sherry	6.50	1,959.75 Draft responding motion materials; Draft service letter; E-mail correspondence with client; Telephone conferences with client; E-mail correspondence to and from Ms. MacDonald; Telephone conference with Ms. MacDonald; Provide instructions;
2018-10-15	Kettle, Sherry	0.20	60.30 Review supplementary motion record; E-mail correspondence to Mr. Poort re same;
2018-10-16	Kettle, Sherry	0.20	60.30 E-mail correspondence from and to Mr. Poort;
2018-10-17	Kettle, Sherry	1.20	361.80 Draft sur-reply affidavits; E-mail correspondence to Mr. Poort re same;
2018-10-18	Kettle, Sherry	1.40	422.10 Review draft affidavits; E-mail correspondence from and to Mr. Poort;
2018-10-19	Kettle, Sherry	0.10	30.15 E-mail correspondence to Mr. Poort;
2018-10-22	Kettle, Sherry	2.80	844.20 E-mail correspondence to and from Mr. Poort; Voice message from Mr. Poort; Telephone conferences with client; Telephone conference with Ms. Reuvers-Hone; Review and revise affidavits; E-mail correspondence from and to Ms. MacDonald;
2018-10-23	Kettle, Sherry	0.20	60.30 E-mail correspondence with client re affidavits; E-mail correspondence with Ms. MacDonald re commissioning affidavits;
2018-10-31	Kettle, Sherry	0.50	150.75 Review supplementary motion record; E-mail correspondence to and from Mr. Poort; E-mail correspondence from Ms. Thorne; E-mail correspondence from Ms. Paul;

2018-11-01	Kettle, Sherry	0.30	90.45 E-mail correspondence from Mr. Chambers re second supplementary motion record; E-mail correspondence to Mr. Poort re same;
2018-11-05	Kettle, Sherry	0.10	30.15 Prepare letter to Mr. Simpson re cross-examinations;
2018-11-06	Kettle, Sherry	2.00	603.00 Prepare letter to Mr. Simpson re cross-examination and amendment; Prepare letter to Ms. Paul re cross-examination; E-mail correspondence to and from Ms. Paul; Telephone conference with Ms. Paul; E-mail correspondence from Ms. Carbis re cross-examinations; Provide
2018-11-09	Kettle, Sherry	1.20	351.80 E-mail correspondence to Mr. Poort; Telephone conference with Mr. Poort and Mr. Chambers;
2018-11-11	Kettle, Sherry	6.00	1,309.00 Prepare for cross-examination of Mr. McDaniel;
2018-11-12	Kettle, Sherry	11.30	3,405.95 Travel to and from Kitchener; Attend cross-examination of Monique Paul; Attend cross-examination of Nathan McDaniel; Prepare for cross-examination;
2018-11-16	Kettle, Sherry	0.60	180.90 E-mail correspondence from and to Ms. Paul; Prepare answers to undertakings; Prepare service letter re same and provide instructions;
2018-11-30	Kettle, Sherry	0.70	211.05 Review answers to undertakings; E-mail correspondence to Mr. Poort re same;
2018-12-05	Kettle, Sherry	0.30	90.45 E-mail correspondence to Mr. Poort re factum; Review factum of moving party;
2018-12-07	Kettle, Sherry	3.20	954.80 Draft factum;
2018-12-10	Kettle, Sherry	2.80	844.20 Draft factum;
2018-12-11	Kettle, Sherry	12.90	3,889.35 Research; Draft factum; Prepare service letter;
2018-12-12	Kettle, Sherry	0.90	271.35 Work on motion; E-mail correspondence from and to Ms. Carbis; Review consent, notice of motion and affidavit;
2018-12-13	Kettle, Sherry	1.00	301.50 E-mail correspondence from Ms. Carbis re motion to change name of Transit on pleadings; E-mail correspondence from Mr. Ly; Prepare briefs;
		<u>89.90</u>	<u>21,074.85</u>
2018-10-02	Reuvers-Hone, Lyndsay	0.90	170.10 Attendance at motions court re: special appointment;
2018-10-09	Reuvers-Hone, Lyndsay	0.60	119.40 Research
		<u>1.50</u>	<u>289.50</u>
2018-10-04	MacDonald, Kennedy	3.40	397.80 Preparation of motion materials; attended to client's office to swear and commission affidavits; preparation of signed documents for courier;
2018-10-23	MacDonald, Kennedy	1.00	117.00 Attended to client's office to commission affidavits;
		<u>4.40</u>	<u>514.80</u>

Cost

0217040.0004

data from 1/2/2018 to 12/31/2018

Collection Matter

Code	Description	Work Amount	Bill Amount
00002	Delivery	193.71	138.11
00003	Taxi	34.12	34.12
00005	Agent's Fees	73.01	73.01
00017	Mileage/Parking Expenses	121.62	9.67
00019	Out of town travel expenses	34.60	34.60
00024	Business Name Registration	8.00	8.00
00027	Corporate or Securities file searches	8.00	8.00
00038	PPSA Search	202.07	202.07
00112	Court Reporters	220.00	0.00
00205	Paid for Examinations / Transcripts	825.00	0.00
00216	Courthouse Search	158.62	158.62
00270	Court Messenger	20.00	20.00
00504	Agent's Disbursements	7.00	0.00
00505	Agent's Fees	8.00	0.00
00638	Online Searches - Teranet	44.55	44.55
00694	Bankruptcy Search/Bank Act Search	22.00	22.00
	Total	\$1,980.30	\$752.75

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

COSTS SUBMISSIONS OF 1787930 ONTARIO INC.

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1787930 Ontario Inc.

2004 CarswellOnt 2521
Ontario Court of Appeal

Boucher v. Public Accountants Council (Ontario)

2004 CarswellOnt 2521, [2004] O.J. No. 2634, 132 A.C.W.S.
(3d) 15, 188 O.A.C. 201, 48 C.P.C. (5th) 56, 71 O.R. (3d) 291

**SALLY ANNE BOUCHER, RANDOLPH BROWN, PAUL TURNER,
DAVID VENN (Applicants / Appellants) and PUBLIC ACCOUNTANTS
COUNCIL FOR THE PROVINCE OF ONTARIO, DOUGLAS J. WHYTE,
ALASTAIR SKINNER, GILBERT H. RIOU, RALPH T. NEVILLE, RONALD
W. MIKULA, BARRY G. BLAY, DAVID H. ATKINS, JENNIFER L.
FISHER, JERALD D. WHELAN, PRISCILLA M. RANDOLPH, BRYAN
D. MEYER, THOMAS A. HARDS and THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF ONTARIO (Respondents / Respondents in Appeal)**

Abella, Armstrong, Cronk JJ.A.

Heard: December 15, 2003

Judgment: June 22, 2004

Docket: CA C40044

Proceedings: varying *Boucher v. Public Accountants Council (Ontario)* (2002), 2002 CarswellOnt 4142, 166 O.A.C. 281, 28 C.P.C. (5th) 25 (Ont. Div. Ct.)

Counsel: David E. Wires for Appellants

Michael D. Lipton, Q.C. for Public Accountants Council for the Province of Ontario

Cynthia Amsterdam for Douglas J. Whyte, Alastair Skinner, Gilbert H. Riou, Ralph T. Neville, Ronald W. Mikula, Barry G. Blay, David H. Atkins, Jennifer L. Fisher, Jerald D. Whelan, Priscilla M. Randolph, Bryan D. Meyer, Thomas A. Hards

Robert D. Peck for Institute of Chartered Accountants of Ontario

Subject: Civil Practice and Procedure; Family

APPEAL from judgment reported at *Boucher v. Public Accountants Council (Ontario)* (2002), 2002 CarswellOnt 4142, 166 O.A.C. 281, 28 C.P.C. (5th) 25 (Ont. Div. Ct.), awarding costs of abandoned application for judicial review.

Armstrong J.A.:

1 This case is another chapter in the long simmering dispute between the Certified General Accountants and the Chartered Accountants concerning the practice of public accounting in Ontario. At issue in this litigation was the control of the licensing granting authority, the Public Accountants Council for the Province of Ontario, by a majority of members who were Chartered Accountants.

2 The appellants, who are Certified General Accountants, brought an application for judicial review against the Public Accountants Council. The appellants alleged reasonable apprehension of bias against the Council in its review of applications for licences to practise public accounting by members of the Certified General Accountants Association of Ontario.

3 Before the appellants' application was heard it was abandoned. The respondents then moved to have their costs fixed by a judge of the Divisional Court on a substantial indemnity basis. After a two-day hearing, Epstein J. fixed the respondents' costs, on a partial indemnity basis, at \$187,682.51 inclusive of disbursements and Goods and Services Tax. The appellants now appeal from this costs order pursuant to leave granted by this court on May 22, 2003.

Background of the Proceedings

4 The judicial review application had its genesis in the prior proceeding of *Boucher v. Public Accountants Council (Ontario)*, [2000] O.J. No. 3126 (Ont. S.C.J.) before Lax J. of the Superior Court. In the earlier proceeding, the appellants and two other parties sought to have the court appoint disinterested persons to hear the appellants' applications for public accounting licences. The appellants claimed that the court could do so under the *Public Officers Act*, R.S.O. 1990, c. P.45. The proceeding was stayed by Lax J. on the basis that the court lacked jurisdiction under the *Public Officers Act* to make the order requested.

5 In granting the stay, Lax J. said in *obiter dicta*:

The particulars of bias described by the applicants are sympathetic, compelling and disturbing. They are offensive to fundamental notions of fairness. They invoke a primordial judicial instinct to intervene and second-guess what appears to be a flawed legislative scheme and what is a flawed process.

Professional discipline is not in issue here, but professional licensure by an apparently biased tribunal is. Although the Court lacks jurisdiction to grant the proposed remedy under section 16 of the *Public Officers Act*, there may be other creative ways for the applicants to have their concerns addressed.

6 Lax J. suggested that the appellants had other specific courses of action available to them which they could pursue.

7 The appellants then commenced their judicial review application, naming as parties the same respondents with the addition of the Institute of Chartered Accountants of Ontario who had been an intervenor before Lax J. In their application, the appellants sought a broad range of remedies, including a declaration that the Public Accountants Council is institutionally biased in its granting of licences to practise public accounting. Central to the appellant's allegations of reasonable apprehension of bias is the fact that the *Public Accountancy Act*, R.S.O. 1990, c. P. 37 authorizes the Institute of Chartered Accountants of Ontario to appoint 12 of the 15 members of Council.

8 At the request of the appellants, Lax J. made an order that the materials used in the application before her should be filed in the judicial review application in the Divisional Court. However, this judicial review application was not one of the courses of action suggested by Lax J.

9 The respondents moved to quash or stay the judicial review application as being premature on the basis that the appellants' applications for licence before the Public Accountants Council had not yet been adjudicated on the merits.

10 The appellants then brought a motion to consolidate the motions to quash with two pending statutory appeals arising from the Council's refusal to grant licences. The consolidation motion was dismissed.

11 The motions to quash were scheduled to be heard on May 27, 28 and 29, 2002. On May 8, 2002, counsel for the appellants advised by letter that they had received instructions to withdraw the application for judicial review and agree to the dismissal of the motions to quash on a without costs basis. The respondents insisted on the payment of their costs of the application and the motions to quash and advised that they would continue to prepare for the motions to quash pending resolution of the matter. The appellants served their notice of abandonment on May 17, 2002. The respondents then brought their motion to have their costs fixed.

12 The motions judge fixed the costs of the application for judicial review and the motions to quash on a partial indemnity basis including disbursements and GST as follows:

Public Accountants Council of Ontario	\$ 88,896.45
Individual Respondents	\$ 60,033.96
Institute of Chartered Accountants of Ontario	\$ 38,752.10
Total	\$187,682.51

Grounds of Appeal

13 The appellants raise the following grounds of appeal:

(i) the motions judge erred in fixing the costs of the abandoned application rather than referring them for assessment; and

(ii) the costs awarded are excessive in that they are approximately 178% of the costs awarded in the proceedings before Lax J. that involved substantially the same parties and issues without deduction for any amount claimed.

Did the motions judge err in fixing costs?

14 The appellants accept that the respondents are entitled to their costs of the abandoned application pursuant to rule 37.09(3) of the *Rules of Civil Procedure* which provides:

37.09(3) Where a motion is abandoned or is deemed to have been abandoned, a responding party on whom the notice of motion was served is entitled to the costs of the motion forthwith, unless the court orders otherwise.

However, the appellants submit that those costs ought not to be fixed by a judge in accordance with the costs grid established by rule 57.01(3). The appellants rely upon rule 57.01(3.1) which states:

Despite subrule (3), in an exceptional case the court may refer costs for assessment under Rule 58.

Rule 58 sets out a code of procedure for the assessment of costs by an assessment officer.

15 The motions judge concluded, correctly in my view, that there is now a presumption that costs shall be fixed by the court unless the court is satisfied that it has before it an exceptional case. The appellants submitted to the motions court and to this court that the case at bar is such a case. The motions judge, in deciding that this was not an exceptional case, said:

Only if the assessment process will be more suited to effect procedural and substantive justice should the Court refer the matter for assessment. There must be some element to the case that is out of the ordinary or unusual that would warrant deviating from the presumption that costs are to be fixed. Neither complex litigation nor significant amounts in legal fees will be enough for a case to be exceptional. The judge should be able to fix costs with a reasonable review of the work completed without having to scrutinize each and every docket. If that type of scrutinizing analysis is required, then perhaps, the matter would fall within the exception and be referred to assessment: *BNY Financial corp.-Canada v. National Automotive Warehousing Inc.*, [1999] O.J. No. 1273(Commercial List, Gen. Div.) (*BNY Financial*).

16 I agree with the motions judge that if a judge is able to effect procedural and substantive justice in fixing costs, she ought to do so. See *Murano v. Bank of Montreal* (1998), 41 O.R. (3d) 222 (Ont. C.A.), at 245 *per* Morden A.C.J.O.

17 The appellants argued before us that an abandoned motion falls into the category of an exceptional case because the judge fixing the costs does not have the benefit of a hearing involving the presentation of evidence and legal argument. While there is no doubt that the judge who has heard a case is in the best position to determine a just costs award, it does not follow, that in the circumstances which exist here, the motions judge was obliged to decline the task.

18 I also observe that rule 57.01(3.1) is discretionary. It provides that in an exceptional case, the trial judge *may* refer costs for assessment. It is not required that she do so. This is a somewhat complex case with several parties and a number of counsel, including one party with two senior counsel. Although another judge might have exercised his or her discretion under rule 57.01(3.1) differently, I see no basis upon which to interfere with the motions judge's discretion not to refer the costs for assessment.

Was the costs award excessive?

19 The motions judge's decision is entitled to a high degree of deference. The standard of review for interfering with the exercise of the discretion by a judge of first instance was articulated by Lamer, C.J.C. in *Canadian Pacific Ltd. v. Matsqui Indian Band*, 1995 CarswellNat 264 (S.C.C.) at p. 32:

This discretionary determination should not be taken lightly by reviewing courts. It was Joyal J.'s discretion to exercise, and unless he considered irrelevant factors, failed to consider relevant factors, or reached an unreasonable conclusion, then his decision should be respected. To quote Lord Diplock in *Hadmor Productions Ltd. v. Hamilton*, [1982] 1 All E.R. 1042, at p. 1046, an appellate court "must defer to the judge's exercise of his discretion and must not interfere with it merely on the ground that the members of the appellate court would have exercised the discretion differently".

20 In a more recent case, Arbour J. said in *Hamilton v. Open Window Bakery Ltd.* (2003), 2004 SCC 9 (S.C.C.) at para. 27:

A court should set aside a costs award on appeal only if the trial judge has made an error in principle or if the costs award is plainly wrong (*Duong v. NN Life Insurance Company of Canada* (2001), 141 O.A.C. 307, at para. 14).

21 The appellants point out that the costs awarded in these proceedings are approximately 178% of the costs awarded in the proceedings before Lax J. that involved the same parties and similar issues. The respondents, on the other hand, argue that the proceedings before Lax J. were significantly different from the abandoned judicial review application. However, it is to be noted that the same record was used in the judicial review application. When pressed in argument, counsel for the respondents had some difficulty in explaining the extent to which the factual substrata of the two applications differed. At the heart of both applications is the assertion that the Public Accountants Council of Ontario is effectively controlled by the Institute of Chartered Accountants of Ontario.

22 Counsel for the appellants submitted that there was much duplication of the work done by the three sets of counsel for the respondents. They also drew attention to the fact that the Public Accountants Council retained another senior counsel to prepare their factum, resulting in a duplication of services. We were assured by counsel for the respondents that the bills of costs submitted to the motions judge were appropriately adjusted to take into account such duplication.

23 The respondents also submitted that the appellants were the authors of their own misfortune. The appellants said that they abandoned their application for judicial review because the Ontario Red Tape Commission recommended changes to the *Public Accountancy Act*; and a panel appointed under the Agreement on Internal Trade found that the Act offended provisions of the Agreement. The appellants claimed that the reports of these two bodies addressed the issues of concern to them, causing them to abandon their application for judicial review. However, the respondents observed that the report of the panel appointed under the Agreement on Internal Trade was released on October 5, 2001 and the Red Tape Commission report was released on December 10, 2001. It was several months later that the appellants abandoned their application. The respondents submit that the lion's share of the costs were generated in this period of delay, and particularly after February 2002 when the dates for the motion to quash were fixed for May 2002. Although this delay caused some concern to the motions judge, she concluded that:

In the circumstances of this case I do not find that the timing of the events that took place in the spring of 2002 leading up to the abandonment of the application was in bad faith or amounted to an abuse of the process of the court.

24 The appellants submit that the motions judge accepted the bills of costs that were presented to her without any deductions. The bills were prepared in accordance with the calculation of hours times dollar rates provided by the costs grid. While it is appropriate to do the costs grid calculation, it is also necessary to step back and consider the result produced and question whether, in all the circumstances, the result is fair and reasonable. This approach was sanctioned by this court in *Zesta Engineering Ltd. v. Cloutier* (2002), 21 C.C.E.L. (3d) 161 (Ont. C.A.) at para. 4 where it said:

In our view, the costs award should reflect more what the court views as a fair and reasonable amount that should be paid by the unsuccessful parties rather than any exact measure of the actual costs to the successful litigant.

See also *Stellarbridge Management Inc. v. Magna International Inc.*, [2004] O.J. No. 2102 (Ont. C.A.) para. 97.

25 *Zesta Engineering Ltd.* and *Stellarbridge Management Inc.* simply confirmed a well settled approach to the fixing of costs prior to the establishment of the costs grid as articulated by Morden A.C.J.O. in *Murano v. Bank of Montreal* at p. 249:

The short point is that the total amount to be awarded in a protracted proceeding of some complexity cannot be reasonably determined without some critical examination of the parts which comprised the proceeding. This does not mean, of course, that the award must necessarily equal the sum of the parts. An overall sense of what is reasonable may be factored in to determine the ultimate award. This overall sense, however, cannot be a properly informed one before the parts are critically examined.

26 It is important to bear in mind that rule 57.01(3), which established the costs grid, provides:

When the court awards costs, it shall fix them in accordance with subrule (1) and the Tariffs.

Subrule (1) lists a broad range of factors that the court may consider in exercising its discretion to award costs under s. 131 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43. The express language of rule 57.01(3) makes it clear that the fixing of costs is not simply a mechanical exercise. In particular, the rule makes clear that the fixing of costs does not begin and end with a calculation of hours times rates. The introduction of a costs grid was not meant to produce that result, but rather to signal that this is one factor in the assessment process, together with the other factors in rule 57.01. Overall, as this court has said, the objective is to fix an amount that is fair and reasonable for the unsuccessful party to pay in the particular proceeding, rather than an amount fixed by the actual costs incurred by the successful litigant.

27 In considering whether the amounts claimed in the bills of costs were appropriate, the motions judge said:

Here there is another point of departure between the applicants and the respondents. The respondents take the position that they are entitled to claim reimbursement for all the time spent and disbursements incurred in responding to the application for judicial review and in preparing the motion to quash. Conversely, the applicants contend that the factual background and the issues raised in the judicial review and the motion to quash are the same, or at least nearly the same, as those fully argued before Lax J. As a result, the time necessary for the respondents to respond to the judicial review application and to prepare for the motion to quash was, [or] should have been, minimal. It follows that the costs fixed should similarly be minimal.

While it is apparent that the various proceedings have centred on the same complaints about the same licensing regime, the issues in each proceeding have differed. For example, the relief claimed in the matter before Lax J. was different than that claimed in the judicial review application. This different perspective requires a different analysis and different research. In addition, the various proceedings were spread over time and each new matter necessitated new preparation even in respect to issues that were the same or similar as those raised in earlier challenges to the

licensing system. In these circumstances I do not consider it appropriate effectively to give the applicants a credit for costs ordered and paid in earlier proceedings .

I agree with what Nordheimer J. said in *Basedo v. University Health Network*, [2002] O.J. No. 597 (Sup. Ct.) that "it is not the role of the court to second-guess the time spent by counsel unless it is manifestly unreasonable in the sense that the total time spent is clearly excessive or the matter has been overly lawyered." As mentioned earlier, counsel for the respondents filed substantial material in support of the detailed bills of costs. In addition, they took me through the various entries, in a general fashion, to explain the nature of the work done and why it was necessary. I have conducted my own detailed review of the functions performed, time spent and amounts claimed. In my view, the amounts for fees and disbursements, on a partial indemnity basis, are appropriate.

28 With respect, I disagree with the motions judge. The total amount of \$187,682.51 was not a fair and reasonable sum to award in the circumstances of this case, even given the respondents' separate bills of costs, which produced totals of \$88,896.45, \$60,033.96, and \$38,752.10. It is my view that the costs awards in this case are so excessive as to call for appellate interference.

29 While I accept that the bills of costs accurately reflect the time spent by all of the lawyers in this matter, it is inconceivable to me that the total amounts claimed are justifiable. In this regard, I accept the submission of the appellants that:

- (a) the record in this application was the same record filed in the earlier proceedings;
- (b) the respondents filed no evidence;
- (c) the respondents conducted no cross-examination of any witness;
- (d) the notices of motion to stay filed by the respondents were substantially the same; and
- (e) the arguments to be advanced on the return of the motions to quash were substantially the same.

30 In addition, I note that the amount claimed on a substantial indemnity scale, including disbursements and Goods and Services Tax, was in total only \$14,528.86 more than the total partial indemnity award. In the result, the respondents received an award which is tantamount to a substantial indemnity award. This is significant in view of the fact that the motions judge expressly rejected the respondents' submission that they be awarded their costs on a substantial indemnity basis.

31 The similarity of the amounts claimed on a substantial indemnity basis and on a partial indemnity basis appears to arise because the hourly rates applied were not significantly different on either scale.

32 The Public Accountants Council employed four lawyers. One of the two senior counsel on the file charged three different hourly rates on a substantial indemnity basis - \$350, \$385 and \$425. On a partial indemnity basis, he claimed \$350 per hour. The time spent by the other senior counsel was listed at a rate of \$300 per hour on both a substantial indemnity scale and on a partial indemnity scale. In addition, one of the two junior counsel charged the same rate on both a substantial indemnity basis and on a partial indemnity basis. The second junior counsel docketed only 17 hours and the difference between the two rates produced a total differential of only \$295.

33 Counsel for the Institute of Chartered Accountants charged his time on the substantial indemnity scale at \$400 per hour and at \$350 per hour on the partial indemnity scale.

34 There were three counsel for the individual respondents. The senior counsel charged hourly rates on a substantial indemnity basis of \$330 and \$350. Her partial indemnity rate was \$300. For the first junior, the substantial indemnity rate was \$230 and the partial indemnity rate was \$225. The second junior had minimal time on the file and her time was claimed at rates of \$85 on a substantial indemnity basis and \$60 on a partial indemnity basis.

35 In *Wasserman, Arsenault Ltd. v. Sone* (2002), 164 O.A.C. 195 (Ont. C.A.) at para. 4, this court referred to a judgment of the Superior Court in *Lawyers' Professional Indemnity Co. v. Geto Investments Ltd.* (2002), 17 C.P.C. (5th) 334 (Ont. S.C.J.), where Nordheimer J. observed at paragraph 16:

As a further direct consequence of the application of the indemnity principle, when deciding on the appropriate hourly rates when fixing costs on a partial indemnity basis, the court should set those rates at a level that is proportionate to the actual rate being charged to the client in order to ensure that the court does not, inadvertently, fix an amount for costs that would be the equivalent of costs on a substantial indemnity basis when the court is, in fact, intending to make an award on a partial indemnity basis.

36 In my view, the granting of an award of costs said to be on a partial indemnity basis that is virtually the same as an award on a substantial indemnity basis constitutes an error in principle in the exercise of the motions judge's discretion, particularly when the judge rejected a claim for a substantial indemnity award. This court took a similar view in *Stellarbridge Management Inc.* at para. 96.

37 The failure to refer, in assessing costs, to the overriding principle of reason-ableness, can produce a result that is contrary to the fundamental objective of access to justice. The costs system is incorporated into the *Rules of Civil Procedure*, which exist to facilitate access to justice. There are obviously cases where the prospect of an award of costs against the losing party will operate as a reality check for the litigant and assist in discouraging frivolous or unnecessary litigation. However, in my view, the chilling effect of a costs award of the magnitude of the award in this case generally exceeds any fair and reasonable expectation of the parties.

38 In deciding what is fair and reasonable, as suggested above, the expectation of the parties concerning the quantum of a costs award is a relevant factor. See *Toronto (City) v. First Ontario Realty Corp.* (2002), 59 O.R. (3d) 568 (Ont. S.C.J.), at 574. I refrain from attempting to articulate a more detailed or formulaic approach. The notions of fairness and reasonableness are embedded in the common law. Judges have been applying these notions for centuries to the factual matrix of particular cases.

39 Turning to what the quantum should be in this case, I would give consideration to the fact that the costs in the earlier proceeding were fixed in the amount of \$97,563 by Lax J. While I accept, as the motions judge did, that there were differences between the two proceedings, the foundation upon which the two applications were prosecuted was based on the control of the Public Accountants Council of Ontario by the Chartered Accountants. The fact that all parties were satisfied to have the same evidentiary record in both cases suggests that there was much in common between the two applications.

40 No doubt there was much more work to be done in respect of the second application. However, having expended partial indemnity costs of nearly \$100,000 in response to the first application, I am confident that counsel were not starting *tabula rasa* when served with the application for judicial review. They would have been fully informed of the licensing application procedure, the make up and operation of the Public Accountants Council, the statutory regime and the issues that divided the Institute of Chartered Accountants for Ontario and the Certified General Accountants of Ontario. I simply cannot accept that counsel for the respondents did not take advantage of the work already done on the first application to better inform themselves in their approach to the second.

41 I also take into account the other factors referred to in paragraph 29 above, i.e. the respondents filed no evidence; conducted no cross-examination; and advanced substantially the same arguments in support of the motions to quash.

42 Finally, I consider that there is no proportionality between the costs claimed on a substantial indemnity scale and a partial indemnity scale.

43 These factors suggest that the amounts claimed on a partial indemnity basis call for a significant reduction. The appellants submitted that the award to each of the three groupings of respondents should be \$2,500 for a total of \$7,500. I do not accept that submission.

44 In my view, a fair and reasonable award, taking into consideration all the factors discussed above, would be:

Public Accountants Council of Ontario	\$ 30,000.00
Individual Respondents	\$ 20,000.00
Institute of Chartered Accountants of Ontario	\$ 13,000.00
Total	\$ 63,000.00

These figures are inclusive of disbursements and Goods and Services Tax.

Disposition

45 In the result, I would allow the appeal, set aside the costs award of the motions judge and in its place substitute the award set out in paragraph 44 above.

46 I would also order that the appellants are entitled to their costs of the motion for leave to appeal and the appeal, fixed on a partial indemnity basis in the total amount of \$12,000, including disbursements and Goods and Services Tax.

Abella J.A.:

I agree.

Cronk J.A.:

I agree.

Appeal allowed; amount awarded varied.

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2008 ONCA 489
Ontario Court of Appeal

K. (K.) v. G. (K.W.)

2008 CarswellOnt 3651, 2008 ONCA 489, [2008] O.J. No. 2436, 167 A.C.W.S. (3d) 310, 238
O.A.C. 282, 294 D.L.R. (4th) 202, 41 E.T.R. (3d) 21, 56 C.C.L.T. (3d) 165, 90 O.R. (3d) 481

**K.K. (Respondent / Appellant by Cross-Appeal) and
K.W.G. (Appellant / Respondent by Cross-Appeal)**

K.M. Weiler, E.A. Cronk, R.A. Blair J.J.A.

Heard: December 14, 2007

Judgment: June 20, 2008

Docket: CA C45686

Proceedings: reversing in part *K. (K.) v. G. (K.W.)* (2006), 2006 CarswellOnt 4002, 40 C.C.L.T. (3d) 139 (Ont. S.C.J.)

Counsel: Lorne M. Honickman, Laurie Murphy for Appellant
Maia L. Bent, Cynthia B. Kuehl for Respondent

Subject: Civil Practice and Procedure; Torts; Estates and Trusts; Evidence

APPEAL by defendant from judgment reported at *K. (K.) v. G. (K.W.)* (2006), 2006 CarswellOnt 4002, 40 C.C.L.T. (3d) 139 (Ont. S.C.J.), finding her liable for damages for breach of fiduciary duty; CROSS-APPEAL by plaintiff from costs award.

E.A. Cronk J.A.:

1 After a fourteen-day civil trial, the appellant, K.W.G., was held liable to her daughter, the respondent, K.K., for damages for breach of fiduciary duty. The breach related to K.W.G.'s failure to protect her daughter from recurrent sexual abuse perpetrated by K.W.G.'s husband — K.K.'s father — when K.K. was an adolescent. The trial judge awarded K.K. damages of \$230,000, comprised of \$100,000 for general and aggravated damages, \$100,000 for lost income and \$30,000 for future care, plus prejudgment interest. He also awarded K.K. her costs of the action on a partial indemnity basis.

2 K.W.G. appeals liability and, in the alternative, the trial judge's damages awards for lost income and future care. K.K. cross-appeals on the issue of the scale of the trial judge's costs award.

3 For the reasons that follow, I would allow the appeal in part, by setting aside the trial judge's damages award of \$100,000 for lost income and substituting an award of \$20,000. I would dismiss the appeal in all other respects. I would grant leave to K.K. to appeal the trial judge's costs award and dismiss the cross-appeal.

I. Facts

4 The facts of this case are unusual and tragic in several respects.

5 In 1949, following their internment in a labour camp in the former Soviet Union, K.W.G. and her husband, P.G., immigrated to Ontario from Germany with their daughter, K.K., who was then eight years old. They settled in southwestern Ontario, obtaining work as farm labourers and sharegrowers on various tobacco farms. Their second

daughter, I.H., was born in October 1949. The birth of two more daughters followed: R.G., born on May 5, 1951; and E.N., born on January 6, 1955.¹

6 The early years in Ontario were difficult ones for the family. Work became the focus of their life. The children assisted their parents with the tobacco farming. A particularly heavy burden fell on K.K. — the eldest child. She left school before completing her grade nine studies and began to work full time for her parents. Eventually, P.G. and K.W.G. succeeded in purchasing their own farm and tobacco quota. The acquisition of other farms followed in subsequent years.

7 There was evidence at trial that P.G. was often emotionally abusive towards his children, regularly yelling and swearing at them. According to K.K., he was also physically abusive to her, on occasion hitting her in the head and kicking her.

8 P.G.'s abuse did not end there. Commencing in about 1951, when K.K. was ten years old, P.G. repeatedly sexually abused K.K. His abusive acts toward K.K. included fondling, digitally penetrating her vagina, rubbing his penis between her legs, forcing her to rub his penis, and ejaculating on her and her nightclothes. The abuse did not stop until 1958, when K.K. turned seventeen and left home to marry S.K., another tobacco farmer.

9 Following their marriage, K.K. and her husband worked their own tobacco farm for a brief time, but then began to work as labourers or sharegrowers for K.K.'s parents. With some interruptions for other employment opportunities, they continued to work for her parents for more than twenty years, living on a property that belonged to P.G. and K.W.G. They also began their own family and had two sons.

10 P.G. and K.W.G. retired from active tobacco farming in the late 1970s. For P.G., retirement was short-lived. He died of a heart attack in 1982 at 61 years of age.

11 Following her parents' retirement, K.K. worked in a factory, then as a school bus driver and, ultimately, as a supervisor at an apple farm. Over the years, when her husband found work in various small towns in Ontario, K.K. and her children relocated with him.

(1) Events Following P.G.'s Death

12 K.K. did not disclose her father's sexual abuse to anyone prior to his death in 1982. She did not tell her mother or any of her siblings that P.G. had sexually abused her until the 1990s.

13 In 1991, nine years after P.G.'s death, K.K.'s younger sister, I.H., disclosed to some members of the family that she had a recalled memory of being sexually abused as a child by P.G. On the trial judge's findings, it was only after K.K. learned from her sister, E.N., of I.H.'s revelation of abuse that K.K. told E.N., in confidence, that she, too, had been sexually abused by P.G. When I.H.'s disclosure of incest was met with incredulity by family members, E.N. felt compelled to breach her promise of confidentiality to K.K. and she revealed K.K.'s claim of sexual abuse to other family members, including K.W.G.

14 According to K.K., after P.G.'s sexual abuse of her became known in the family, she experienced depression, anxiety, sleeplessness and panic attacks. She was unable to perform her job and experienced recurrent nightmares, flashbacks of the abuse and heart irregularities.

15 There was also significant conflict in K.W.G.'s family, usually relating to money. By the late 1990s, considerable tension had developed between K.K. and K.W.G. regarding K.W.G.'s treatment of K.K.'s family, and various resentments had grown up among K.K. and her sisters.

(2) The Litigation

16 Sometime in the summer of 2000, K.K. consulted a lawyer and decided to sue K.W.G. In September 2000, she disclosed P.G.'s sexual abuse to a physician and sought his referral to a sexual abuse counsellor. She began counselling

with a social worker in early October 2000. Shortly thereafter, on October 26, 2000, K.K. commenced an action against K.W.G. for damages for breach of fiduciary duty arising from K.W.G.'s failure to intervene to protect her from P.G.

17 K.W.G. defended the action and denied that K.K. had been assaulted or abused by P.G. in any fashion. She also denied knowledge of any sexually or physically abusive acts by her husband in respect of any of her children prior to his death.

K.K.'s position

18 K.K. maintained that her mother knew or ought to have known that P.G. was sexually abusing her. Relying on the fact that the abuse usually occurred at night in her bedroom in the family home, when her mother was likely alone in the bed that she shared with P.G., K.K. argued that her mother must have known or turned a blind eye to P.G.'s frequent absences from their bedroom. K.K. also asserted that K.W.G., who did the family's laundry over the years, must have noticed semen stains on K.K.'s nightgown or bedclothes at some point during the course of about seven years of abuse.

19 K.K. also relied on two specific incidents in support of her claim that her mother was aware or should have been aware of P.G.'s sexual abuse. The first incident occurred one night when K.K. fled to her mother's bed after escaping from her father following a particularly aggressive sexual encounter. Although her mother did not ask her why she had come to her bed, or inquire about P.G.'s whereabouts, K.K. believed that her mother either had knowledge of or willingly turned a blind eye to what had occurred.

20 The second incident took place one night when the family was staying at the home of K.K.'s maternal grandmother. According to K.K., her grandmother entered the room where K.K. had been forced to sleep between her parents, turned on the light and saw K.K.'s hand on her father's penis (referred to by the parties as the "grandmother incident"). The next day, K.K.'s grandmother allegedly confronted K.W.G. about the abuse. K.K. said that when this confrontation occurred, she left her grandmother's house, in shame, to walk the streets in the snow.

21 The grandmother incident assumed considerable importance at trial. According to K.K., a meeting among K.W.G. and three of her daughters — E.N., R.G. and K.K. — took place sometime in 1993, during which K.K. confronted her mother with P.G.'s sexual abuse and raised the grandmother incident. In their testimony at trial, E.N. and R.G. confirmed this aspect of K.K.'s testimony. K.K. said that her mother recalled and acknowledged the grandmother incident, thus effectively admitting her husband's abuse of K.K. E.N. and R.G. denied this acknowledgement by their mother.

Defence position

22 K.W.G. was examined for discovery in October 2001. On discovery, she vehemently denied that K.K. had been abused by P.G. in any manner. She also denied that the grandmother incident ever occurred. Importantly, contrary to the testimony of her daughters at trial, K.W.G. also said that she never discussed the grandmother incident with K.K. at any time.

23 By the time of trial in 2005, K.W.G. was legally incapacitated and unable to testify due to dementia. As a result, her interests were represented by her daughter R.G. as litigation guardian. K.K. was granted leave at trial to read in K.W.G.'s discovery evidence as if it were her testimony at trial. The trial judge also admitted a memoir written by K.W.G., in which K.W.G. described her life experiences.

24 Both in her pleading and on discovery, K.W.G. denied that K.K. had been sexually abused by P.G. However, shortly before trial, the defence conceded P.G.'s sexual abuse of K.K. Nonetheless, the defence continued to assert that K.W.G. was unaware of the sexual abuse until it was disclosed to her decades later.

25 The defence also maintained at trial that: (i) because K.K. delayed until 2000 to sue K.W.G., her action was barred under the equitable doctrine of laches as a result of her alleged acquiescence in K.W.G.'s conduct; (ii) K.K.'s allegations of abuse were motivated by malice and a desire to seek revenge for what she believed was K.W.G.'s unfair treatment of

her family and for being written out of K.W.G.'s will; and (iii) even if K.W.G. had been aware of the abuse of K.K. when it was occurring, K.W.G.'s personal history and characteristics rendered her unable to intervene to protect K.K.

(3) Expert Evidence

26 Several expert witnesses testified at trial.

27 Dr. Peter G. Jaffe, a clinical psychologist, testified on behalf of K.K. He was accepted at trial as an expert on child sexual abuse and the effects of such abuse, including the "household dynamics and economic effects" of such abuse.

28 Based on psychological testing of K.K., Dr. Jaffe offered the opinion that K.K. suffers from significant tension, unhappiness, pessimism, depression, anxiety and stress to a degree that places her at risk of self-harm. He described the impact of K.K.'s sexual, physical, verbal and emotional abuse as "extensive" and stated that her resulting "lack of self-esteem and self-worth has impaired her functioning in all areas of her life", including her marriage, education, employment and social activities. In his opinion, it was "highly likely" that K.K.'s emotional difficulties are a result of the abuse. He stated that K.K. suffers from "post-traumatic stress disorder with long-term symptoms of intrusive thoughts, as well as severe anxiety and depression" and that her traumatic memories relate to P.G.'s abuse of her.

29 In respect of K.W.G.'s conduct, Dr. Jaffe stated that K.K. was "physically and emotionally abandoned by her mother when she did not protect her". As a result, in his view, K.K. "experienced the loss of both parents at a very young age" and this "impacted on all relationships in her life and her own perception of herself as a parent". Dr. Jaffe concluded:

[The] fact that her mother did not protect her is responsible, not only for the extent of the abuse, but also for the many years that it continued.

.....

The lack of validation of the abuse that she initially disclosed ten years ago has simply aggravated her symptoms and escalated the level of dysfunction in her life.

30 Dr. Phillip Klassen, a forensic psychiatrist, testified on behalf of K.W.G. on the psychiatric impact of sexual abuse on victims. In contrast to Dr. Jaffe, however, the trial judge ruled that Dr. Klassen could not offer opinion evidence on the economic consequences of sexual abuse.

31 In his report dated September 8, 2005, Dr. Klassen outlined the results of his psychiatric assessment of K.K. and of psychological testing of her conducted by Dr. John Arrowood, a forensic psychologist, in conjunction with Dr. Klassen's own work. Dr. Klassen diagnosed K.K. as suffering from dysthymic and anxiety disorders, the latter consisting of a mixture of panic symptoms, "free floating anxiety and periodic post-traumatic symptoms". He offered the opinion that K.K. "might be expected to have experienced moderately severe negative consequences of the alleged sexual abuse" and that it was reasonable to suggest that the sexual abuse played a "significant" role in her psychological distress. Overall, Dr. Klassen said, "[T]here is an identifiable negative outcome of the sexually assaultive behaviour ... which is moderately severe in its scope and intensity."

32 Dr. Klassen also indicated in his report that he was not positioned to comment on whether K.W.G. could, or should, have known about P.G.'s sexually assaultive behaviour; nor did he feel able to comment on whether K.W.G. "would have been able to deal, psychologically, with the notion that her daughter was being sexually assaulted by her husband".

33 Both parties also led expert evidence on damages. K.K.'s expert, Karen Dalton, a chartered accountant, testified as to the past and present value of K.K.'s lost income based on various quantification scenarios. As well, Yvonne Pollard, a life care planning expert, prepared a future therapeutic needs report on behalf of K.K., estimating K.K.'s future care costs. Errol Soriano, also a chartered accountant and a business valuator, was K.W.G.'s expert on damages.

II. Trial Judgment

34 The trial judge accepted K.K.'s assertion that she had been sexually abused by her father for seven years, holding that the substance of her evidence regarding the abuse was truthful and accurate. He also found that K.K. was subjected to regular episodes of physical and emotional abuse by P.G.

35 The trial judge found that K.W.G. knew of P.G.'s sexual abuse of K.K. He also found that she had not been prepared to intervene and that the evidence was insufficient to support a finding that she was unable to intervene to protect K.K. He held that K.W.G. breached her fiduciary duty to K.K. "when she failed to protect [K.K.] from the physical and sexual abuse that she knew was being perpetrated by P.G.". Finally, he held that the doctrine of laches did not apply to bar K.K.'s claim for equitable relief.

36 In the result, the trial judge awarded K.K. \$100,000 for general and aggravated damages, \$100,000 in damages for lost income from 1959 to 2005 (the first year of trial) and \$30,000 in damages for future care, plus prejudgment interest. He denied K.K.'s claim for punitive damages. He also awarded K.K. her costs of the action on a partial indemnity scale, fixed in the total amount of \$147,000.

III. Issues

37 I would frame the several issues on the appeal as follows:

- 1) Did the trial judge err by holding that the doctrine of laches did not apply in this case?
- 2) Did the trial judge err by finding that K.W.G. knew of P.G.'s sexual abuse of K.K.?
- 3) Did the trial judge err in his approach to the standard of proof concerning K.W.G.'s claim that she was unable to intervene to protect K.K. from P.G.?
- 4) Did the trial judge err by awarding K.K. damages for lost income and future care costs?

38 There is one issue on the cross-appeal:

- 5) Did the trial judge err by awarding K.K. her costs of the action on a partial, rather than a substantial, indemnity scale?

IV. Analysis

1) *The Laches Issue*

39 On K.K.'s evidence, the last incident of sexual abuse occurred in 1958, 42 years before she commenced proceedings against her mother in 2000. When K.K.'s action was initiated, the time for bringing a claim for breach of a fiduciary duty was not limited by statute in Ontario. Accordingly, no limitation period operated to bar K.K.'s action. As a result, at trial, K.W.G. invoked the equitable doctrine of laches as a defence to K.K.'s claim that she breached her fiduciary duty by failing to intervene to protect K.K. from P.G.

40 Since the landmark decision of the Supreme Court of Canada in *M. (K.) v. M. (H.)*, [1992] 3 S.C.R. 6 (S.C.C.), Canadian courts have accepted that parents owe a fiduciary duty to children in their care. In addition, the Supreme Court held in *M. (K.)* that incest is both a tortious assault and a breach of the parental fiduciary obligation.² Consequently, fiduciary obligation can serve as an independent head of liability in incest cases. See *M. (K.)* at pp. 68-69.

41 In *M. (K.)*, both a statutory limitation period and the equitable doctrine of laches were raised as defences. Justice La Forest, writing for the majority of the Supreme Court, accepted at p. 77 the following description of the equitable doctrine of laches set out in R. Meagher, W.M.C. Gummow and J.R.F. Lehane, *Equity Doctrines & Remedies* (Sydney: Butterworths, 1984) at 755:

It is a defence which requires that a defendant can successfully resist an equitable (although not a legal) claim made against him if he can demonstrate that the plaintiff, by delaying the institution or prosecution of his case, has either (a) acquiesced in the defendant's conduct or (b) caused the defendant to alter his position in reasonable reliance on the plaintiff's acceptance of the status quo, or otherwise permitted a situation to arise which it would be unjust to disturb.

42 Given the considerable passage of time between P.G.'s last sexually abusive act and the commencement of K.K.'s action, it is important to underscore that mere delay, in itself, does not disentitle an applicant from equitable relief, even where the delay is extensive. In *M. (K.)*, La Forest J. stated at pp. 77-78:

Thus there are two distinct branches to the laches doctrine, and either will suffice as a defence to a claim in equity. What is immediately obvious from all of the authorities is that mere delay is insufficient to trigger laches under either of its two branches. Rather, the doctrine considers whether the delay of the plaintiff constitutes acquiescence or results in circumstances that make the prosecution of the action unreasonable. Ultimately, laches must be resolved as a matter of justice as between the parties, as is the case with any equitable doctrine.

43 In this case, K.W.G. argues that the trial judge erred in his analysis of the doctrine of laches in two respects: (i) under the first branch of the doctrine, the trial judge erred by concluding that acquiescence by K.K. had not been established; and (ii) the trial judge erred by failing to hold that, "as a matter of justice as between the parties", the equitable relief claimed by K.K. should be denied.³ I reject these submissions for the following reasons.

Approach to laches in an incest case

44 The fiduciary nature of the relationship between K.K. and K.W.G. must inform consideration of the doctrine of laches in this case.

45 In *M. (K.)*, also an incest case, the Supreme Court was concerned in part with a statutory limitation defence and the application of the delayed discovery rule.⁴ Statutes of limitations serve as an incentive for plaintiffs to bring suit on a timely basis. In *M. (K.)*, however, La Forest J. held at p. 31: "[T]his rationale for a rigorous application of the statute of limitations is particularly inapposite for incest actions."

46 In La Forest J.'s view, several considerations support this conclusion. These include:

(i) the fact that "many, if not most, of the damages flowing from incestuous abuse remain latent until the victim is well into adulthood" (at p. 31);

(ii) "when the damages begin to become apparent, the causal connection between the incestuous activity and present psychological injuries is often unknown to the victim" (at p. 31);

(iii) for many years, powerful social taboos surrounding sexual abuse "conspired with the perpetrators of incest to silence victims" and "maintain a veil of secrecy around the activity" (at p. 32); and

(iv) also for many years, civil actions based on sexual assault were unknown in Canada and elsewhere, rendering it reasonable for a victim of sexual abuse not to have commenced such a proceeding (at pp. 33-34).

47 Similarly, in the context of equitable claims in an incest case — for example, where, as here, a breach of fiduciary obligation is alleged — *M. (K.)* holds that the fiduciary nature of the relationship between a parent and his or her child "supports a liberal application of the [delayed] discovery rule" (at p. 68). The rationale for this approach flows from the essential character of a parent's relationship to his or her child. As La Forest J. put it in *M. (K.)* at pp. 61-62:

[T]he relationship between parent and child is fiduciary in nature, and ... the sexual assault of one's child is a grievous breach of the obligations arising from that relationship.

Indeed, I can think of few cases that are clearer than this. For obvious reasons society has imposed upon parents the obligation to care for, protect and rear their children. The act of incest is a heinous violation of that obligation.

48 Subsequently, in *B. (K.L.) v. British Columbia*, [2003] 2 S.C.R. 403 (S.C.C.), McLachlin C.J., writing for the majority of the Supreme Court, explained the content of the parental fiduciary obligation in terms that stressed breach of trust (paras. 48-49):

The traditional focus of breach of fiduciary duty is breach of trust, with the attendant emphasis on disloyalty and promotion of one's own or others' interests at the expense of the beneficiary's interests. Parents stand in a relationship of trust and owe fiduciary duties to their children. *But the unique focus of the parental fiduciary duty, as distinguished from other duties imposed on them by the law, is breach of trust. ...*

I have said that concern for the best interests of the child informs the parental fiduciary relationship, as La Forest J. noted in *M. (K.) v. M. (H.)*, *supra*, at p. 65. But the duty imposed is to act loyally, and not to put one's own or others' interests ahead of the child's in a manner that abuses the child's trust. ... The parent who exercises undue influence over the child in economic matters for his own gain has put his own interests ahead of the child's, in a manner that abuses the child's trust in him. *The same may be said of the parent who uses a child for his sexual gratification or a parent who, wanting to avoid trouble for herself and her household, turns a blind eye to the abuse of a child by her spouse.* The parent need not ... be consciously motivated by a desire for profit or personal advantage; nor does it have to be her own interests, rather than those of a third party, that she puts ahead of the child's. *It is rather a question of disloyalty — of putting someone's interests ahead of the child's in a manner that abuses the child's trust.* Negligence, even aggravated negligence, will not ground parental fiduciary liability unless it is associated with breach of trust in this sense. [Underlined emphasis in original; italicized emphasis added.]⁵

49 In my view, just as the delayed discovery rule should be liberally applied to avoid too ready a recognition of a limitation period defence in an incest case, so too should the courts be reluctant to allow a defendant in an incest case — including the 'bystander' parent — to escape liability for breach of fiduciary duty by invocation of the doctrine of laches.

50 The considerations identified by La Forest J. in *M. (K.)* as arguing against a "rigorous application" of a limitations statute in an incest case, listed above, apply with equal force to consideration of a laches defence in an incest case. These considerations relate to the nature and effects of incest and sexual abuse. The policy considerations germane to such offences apply whether a limitation period or a laches defence is raised. Moreover, limitations statutes and laches defences are animated by "similar policy imperatives" and the requisite inquiries under both "very close[ly]" mirror each other. *M. (K.)* at p. 79. Finally, given the special character of the parental fiduciary duty and the especially "heinous" nature of the breach of trust and loyalty that incest represents, a strict application of the doctrine of laches in such cases is inappropriate.⁶

51 I conclude that the applicable jurisprudence and the policy considerations that underlie it tell strongly against a rigorous application of the doctrine of laches in an incest case, whether claims are advanced against the abusive or the 'bystander' parent.

Trial judge's finding of no acquiescence

52 The trial judge's finding that K.K. did not acquiesce in her mother's wrongdoing was based on his assessment of the whole of the evidence over a lengthy trial. Absent palpable and overriding error, this key factual finding attracts deference from this court: *Housen v. Nikolaisen*, [2002] 2 S.C.R. 235 (S.C.C.); *Stein v. "Kathy K" (The)* (1975), [1976] 2 S.C.R. 802 (S.C.C.).

53 The question of whether a plaintiff has acquiesced in the defendant's conduct in an incest case is a fact-specific inquiry that depends on the circumstances of each case. *M. (K.)* at p. 80. Thus, the operation of the acquiescence branch

of the doctrine of laches varies from situation to situation. However, in *M. (K.)*, La Forest J. issued this clear warning: "particularly compelling evidence [is required] to demonstrate that an incest victim ... 'acquiesced' in the sexual assaults made against her" (at p. 80). Similarly, in my opinion, cogent and compelling evidence is required to establish that an incest victim acquiesced in the failure of a 'bystander' parent to intervene to protect the victim from the abusing parent's wrongful conduct.

54 The plaintiff's knowledge of her rights is the critical element in the acquiescence branch of the doctrine of laches. As La Forest J. emphasized in *M. (K.)* at pp. 78-79:

It is not enough that the plaintiff knows of the facts that support a claim in equity; she must also know that the facts give rise to that claim. ... However, this Court has held that knowledge of one's claim is to be measured by an objective standard ... [T]he question is whether it is reasonable for a plaintiff to be ignorant of her legal rights given her knowledge of the underlying facts relevant to a possible legal claim. [Citations omitted and emphasis added.]

55 Justice La Forest also offered this description of acquiescence: "[A]fter the deprivation of her rights and in the full knowledge of their existence, the plaintiff delays. This leads to an inference that her rights have been waived" (at p. 78).

56 Similarly, in *R. Meagher, W.M.C. Gummow and J.R.F. Lehanes Equity Doctrines & Remedies*, 4th ed. (Sydney: Butterworths LexisNexis, 2002) at 1031, the authors suggest that, as an element of laches, acquiescence "denote[s] a plaintiff's behaviour in refraining from seeking redress once he knows his rights have been violated ... and to denote his acceptance of the fact that his rights have been violated". [Emphasis added.]

57 What was required in this case for a finding of acquiescence was proof of K.K.'s delay and, further, proof of her knowledge that K.W.G.'s failure to intervene to protect her gave rise to a claim against K.W.G. Given that K.K.'s delay was manifest, the core question was whether it could reasonably be inferred that: (i) K.K. knew that her rights had been violated by her mother as well as by her father; (ii) K.K. also knew that her mother's violation gave rise to a claim; and (iii) nonetheless, K.K. refrained from seeking redress against her mother.

58 In my opinion, on the record before him, it was open to the trial judge to conclude that these inferences should not be drawn. I say this for four reasons.

59 First, the trial judge was alert to the centrality of the issue of K.K.'s knowledge in assessing K.W.G.'s laches defence. As he correctly observed: "Knowledge is fundamental to the operation of both the common law discoverability doctrine and the determination of acquiescence in relation to an equitable claim."

60 Second, the trial judge expressly considered and rejected K.W.G.'s contention that K.K., with full knowledge of her rights, delayed bringing suit until motivated to do so by a desire to seek retribution against her mother for conduct unrelated to P.G.'s sexual abuse, including the threat of disinheritance and other financial and family tensions.

61 In so doing, the trial judge took into account K.K.'s denial of any improper motive, as well as the evidence of the many family conflicts and tensions that K.W.G. said formed the real basis for K.K.'s lawsuit. He also noted the absence of any evidence that K.K. was aware, prior to the commencement of her action, that her mother had taken steps to alter the terms of her will. Indeed, as the trial judge pointed out, it was K.K.'s evidence that she knew that her mother would likely take action to disinherit her *if* she commenced legal proceedings.

62 Having considered this evidence, the trial judge concluded:

I suspect the conflict that preceded the commencement of this action may have made it easier for the plaintiff to summon the resolve to proceed, but I do not accept the defendant's contention it was the reason.

Having reviewed the record, it is my view that this conclusion was available to the trial judge on the evidence.

63 Third, the trial judge accepted that K.K.'s only reason for commencing the litigation was "to force her mother to take some responsibility for what had happened".⁷ At trial, when pressed for an explanation of the timing of her lawsuit, K.K. testified: "[I] was suffering a lot with the sexual abuse and I wanted my mother to realize exactly what I was going through. It was — I wanted her to know what my pain and suffering was". K.K. expressly denied that her lawsuit was precipitated by any improper motive relating to disputes or conflicts with her mother or her sisters about matters unrelated to the sexual abuse.

64 Having considered the entirety of the evidence, the trial judge reasoned:

In my opinion, it cannot be reasonably inferred that the plaintiff acquiesced in the defendant's conduct. After escaping from the abuse, the plaintiff coped with the pain and shame by remaining silent. She had no reason to believe that disclosure after she left her parents' home would result in her receiving any more support than she had received when the abuse was occurring. Time and the broken confidence by [E.N.] eventually led to disclosure of the abuse, but there was no acknowledgment of responsibility by the defendant and, in my view, never any acceptance by the plaintiff of her mother's denial of knowledge. I therefore, conclude that acquiescence is not demonstrated and the defence of laches is not established. [Emphasis added.]

65 In *M. (K.)*, when discussing the application of the discoverability rule to incest, La Forest J. commented at p. 35:

I am satisfied that the weight of scientific evidence establishes that in most cases the victim of incest only comes to an awareness of the connection between fault and damage when she realizes who is truly responsible for her childhood abuse.

66 Thus, in the context of a limitation period defence in an incest case, *M. (K.)* stresses that the question of when an incest victim became fully cognizant of "who bears the responsibility for her childhood abuse" is a pivotal consideration, for it is only "then that she realizes the nature of the wrong done to her" (at p. 45).

67 In my opinion, the trial judge was directing his attention to this factor when he said, "[T]here was no acknowledgment of responsibility by the defendant and, in my view, never any acceptance by the plaintiff of her mother's denial of knowledge." Although the trial judge referred to K.K.'s lack of acceptance of K.W.G.'s "denial of knowledge" of the abuse, rather than to her lack of acceptance of K.W.G.'s failure to intervene in the face of the abuse, he also said: "[I]t cannot be reasonably inferred that the plaintiff acquiesced in the defendant's conduct". I understand the trial judge to have concluded that when K.K. gained knowledge of her rights, she did not accept or condone her mother's failure to protect her or her mother's proffered explanation for that failure. This was tantamount to a finding that K.K. never accepted, waived or forgave her mother's breach of trust and violation of her rights.

68 Fourth, this critical finding is supported by the record. Other than not commencing proceedings earlier, there was no evidence at trial that K.K. knowingly did anything to signal a waiver, release or abandonment of a claim against K.W.G. Indeed, there is no indication on this record of knowledge by K.K. at any time prior to the summer of 2000 that she had a claim against her mother arising from her mother's failure to intervene to protect her from P.G. For instance, although the trial judge held that K.K. knew in 1993, as a result of the grandmother incident, "that her mother was aware of the abuse but was not prepared to intervene", there is no evidence that K.K. also knew that she had a right to sue her mother because of this failure to intervene. Nor is there any evidence of a decision by K.K. to refrain from suing K.W.G., knowing that she had a claim against her.

69 Absent such evidence, or evidence that it was unreasonable in the circumstances for K.K. to be unaware of a possible claim against K.W.G., it cannot be said that, by her conduct, K.K. waived, affirmed or released her mother's breach of fiduciary duty so as to bar equitable relief on the ground of acquiescence.

70 I conclude, therefore, that this record falls short of affording what La Forest J. termed in *M. (K.)* the "particularly compelling evidence" that would be required to demonstrate that K.K. acquiesced in her mother's failure to intervene to stop P.G.'s incestuous conduct.

Justice as between the parties

71 I am also not persuaded that justice as between the parties compels the application of the doctrine of laches in this case.

72 I observe first, as the trial judge noted, that K.W.G.'s laches defence at trial rested solely on the first branch of the doctrine of laches — acquiescence. K.W.G. did not argue at trial, as she does before this court, that "justice as between the parties" provides a discrete basis for the invocation of laches. It is therefore not surprising that the trial judge's reasons contain no explicit analysis of this issue.

73 I do not read *M. (K.)* as holding that the objective of achieving justice as between the parties is a third and independent component of the doctrine of laches. Rather, this objective informs the requisite inquiries under the first and second branches of the doctrine. Under either branch, equitable relief may be refused on the ground of laches in circumstances where the plaintiff's conduct would make it unjust to grant the relief sought. See *Lindsay Petroleum Co. v. Hurd* (1874), L.R. 5 P.C. 221 (Ontario P.C.), at 239-40; and *Erlanger v. New Sombrero Phosphate Co.* (1878), (1877-78) L.R. 3 App. Cas. 1218 (U.K. H.L.) at 1279-80.

74 K.W.G.'s claim that justice as between the parties mandates the denial of equitable relief to K.K. is predicated on the assertion that K.K.'s delay in commencing or prosecuting her action irreparably prejudiced K.W.G. because she was unable to testify and instruct counsel at trial. In the unusual circumstances of this case, I disagree.

75 The evidence at trial indicated that K.W.G. was competent in 2000 when K.K.'s action was commenced and was still competent in 2001 when she was examined for discovery. It appears that 2003-2004 marked the onset of her dementia. There is no suggestion that her dementia was foreseeable. Nor, apart from the fact of K.W.G.'s advancing age, is there any evidence to support such a claim.

76 In particular, there is no assertion on K.W.G.'s behalf that K.K. knew or could have known, either before or when she initiated her lawsuit, that K.W.G. would become incompetent. Nor does K.W.G. contend that K.K. was responsible for any delay in bringing the action to trial.

77 Consequently, while K.W.G.'s mental disorder is most unfortunate, there is no basis on this record to visit the consequences of her illness on K.K., or to conclude that the timing of the commencement of her lawsuit or its pace after commencement was influenced by her mother's health. K.W.G. simply succumbed to an unforeseen mental illness — dementia — after the commencement of K.K.'s lawsuit.

78 This factor must be balanced against K.K.'s rights. To hold that K.W.G.'s unexpected illness bars any equitable relief for K.K. would be to deny all redress for an admitted incest victim on account of an unforeseen development that was entirely beyond her control. That outcome would scarcely serve the interests of justice.

79 Importantly, the record in this case is not silent as to K.W.G.'s history and version of events. As I have mentioned, although K.W.G. was unable to participate at trial due to her mental illness, the trial judge granted K.K. leave to read in K.W.G.'s discovery evidence as if it were her testimony at trial. He also admitted K.W.G.'s memoir, which provided some insights into her background, life experiences and personality. The reception of this evidence is not challenged on this appeal.

80 In addition, contrary to K.W.G.'s submission, the trial judge's reasons indicate that he had the issue of alleged prejudice to K.W.G. well in mind. In his analysis of the defence assertion that K.K. acquiesced in K.W.G.'s conduct, the trial judge said this:

I also reject the submission that acquiescence is established because of the prejudice that has resulted from age and infirmity intervening to prevent the defendant from testifying in her own defence. Such an argument might be sustainable if the action was delayed until after the defendant had succumbed to dementia, but that is not the case.

81 I would stress two additional factors. First, R.G. was appointed as K.W.G.'s litigation guardian over the objections of K.K. In her sworn affidavit materials filed in support of her motion to be appointed litigation guardian, R.G. essentially represented that, unlike other potential litigation guardian candidates, she was in an informed position to represent her mother's interest, she had been involved in K.K.'s lawsuit from the beginning, and she intended to try and settle the action. In his ruling allowing R.G.'s motion, the motion judge relied on this evidence to hold that R.G. was capable of properly assessing her mother's legal situation so as to "make appropriate decisions concerning this lawsuit". This finding, and R.G.'s evidence on which it was based, undercut the submission that K.W.G.'s personal inability to instruct counsel at trial deprived her of the opportunity to properly defend the action.

82 Second, and more generally, the fiduciary nature of K.W.G.'s relationship with K.K. must again be emphasized. The existence of a power imbalance, and the vulnerability of the beneficiary of the relationship to the fiduciary, is inherent to a fiduciary relationship. It is difficult to conceive of a fiduciary relationship that involves a greater inequality of positions, or a more overriding degree of dependency, than that which arises in a young child's relationship with his or her custodial parents. For this reason, the law imposes on the parent a duty to act loyally and to ensure that the parent's interests do not overtake those of the child in a manner that abuses the child's trust or constitutes an abuse of power. See *K.L.B., supra*; and *G. (E.D.) v. Hammer, supra*. Where these duties are breached in the manner established in this case, it is my opinion that justice mandates that the denial of equitable relief to the aggrieved plaintiff should be rare.

Conclusion on laches

83 I do not accept that the timing of the initiation and prosecution of K.K.'s action worked a fundamental injustice on K.W.G. that should be charged to K.K. so as to justify the application of the doctrine of laches.

84 K.W.G.'s response to K.K.'s claims of abuse and breach of fiduciary duty was documented in her pleading and her discovery evidence. K.K.'s sisters testified for the defence. That K.W.G.'s litigation guardian was able to instruct counsel concerning her defence is evident from the defence decision, taken shortly before trial, to concede — at that late date — the fact of P.G.'s sexual abuse of K.K. In my view, K.W.G.'s litigation guardian was positioned to maintain her defence, to instruct counsel and, if so advised, to compromise K.W.G.'s defence.

85 K.W.G. was a passive bystander to P.G.'s abuse. However, this is not a case where the 'bystander' parent learned of the sexual abuse, for the first time, years after it occurred. This is a case where, on the trial judge's findings, the bystander parent knew of the abuse when it was ongoing but took no action of any kind to stop it or to obtain assistance for her victimized child. In so doing, K.W.G. breached her fundamental trust obligation to her daughter.

86 In all these circumstances, I conclude that the trial judge did not err in rejecting K.W.G.'s defence of laches.

(2) The Knowledge Issue

87 K.W.G. argues that the trial judge's finding that she knew of P.G.'s abuse of K.K. is unsustainable because the trial judge: (i) erred in "processing" the evidence bearing on this key issue, by disregarding or misapprehending relevant evidence and by making unsupportable findings regarding K.K.'s evidence; and (ii) further erred by providing insufficient reasons in support of the impugned finding. I will consider each of these complaints in turn.

88 First, the alleged "processing" error. K.W.G. faces a significant hurdle to succeed on this ground of appeal. A processing error occurs where a trial judge fails to appreciate the evidence relevant to a factual issue, either by disregarding or misapprehending that evidence. A processing error warrants appellate intervention if it taints that part of the trial judge's reasoning process that was essential to the challenged finding of fact. See *Keljanovic Estate v. Sanseverino*

(2000), 186 D.L.R. (4th) 481 (Ont. C.A.) at para. 30, leave to appeal to S.C.C. refused, (S.C.C.); and *Waxman v. Waxman*, [2004] O.J. No. 1765 (Ont. C.A.) at para. 334, leave to appeal to S.C.C. refused, (2005) (S.C.C.). That said, as I have already indicated, the factual findings of a trial judge attract a high degree of deference from an appellate court and, absent palpable and overriding error, appellate interference with such findings is precluded. See *Housen, supra*; *Waxman*.

89 Accordingly, to displace a factual finding on the basis of an alleged processing error by the trial judge, it is necessary to demonstrate both that the error occurred and that it was palpable and overriding. Neither requirement is met here.

90 The evidence said by K.W.G. to have been ignored or misapprehended by the trial judge consists of evidence by K.K. and/or her sisters of events surrounding K.K.'s and I.H.'s disclosures of P.G.'s sexual abuse; K.K.'s reactions to, and conduct after, learning of I.H.'s claim of abuse; and events at the 1993 family meeting when, according to K.K., K.W.G. acknowledged the grandmother incident. The evidence of K.K.'s sisters on these issues conflicted with that of K.K. in many respects. As well, there were inconsistencies between the testimony of each of the sisters concerning many events in the 1990s.

91 The trial judge's reasons indicate that he was aware of and considered the competing versions of events that took place in the 1990s advanced by K.K. and her sisters. In particular, he noted the contradictions between K.K.'s testimony and that of her sisters concerning the discussion of the grandmother incident at the 1993 family meeting, which I have earlier set out. Although the trial judge did not explicitly refer in his reasons to all the conflicting evidence on these issues, he was not obliged to do so. See *Waxman* at paras. 343-345. There is no basis on this record to conclude that he failed to consider, or that he fundamentally misapprehended, the evidence of K.K. or her sisters on the key factual issues in dispute. I am not persuaded, therefore, that the trial judge made the processing error alleged by K.W.G.

92 In any event, even if it is assumed that the trial judge so erred, it is far from clear that this error would have had any effect on his essential reasoning. In the trial judge's view, the conflicting evidence of the recollections of K.K. and her sisters on events in the early 1990s and on the issue whether K.W.G. acknowledged the grandmother incident at the 1993 family meeting was of little consequence. For example, with respect to the 1993 meeting, he stated:

I do not see that this conflict in the testimony of the plaintiff and her sisters is critical in determining whether [the grandmother] incident occurred. I believe it did occur because of the convincing nature of the plaintiff's description of the incident. That event, like none other, must have had an enormous impact on the plaintiff. It was then that the plaintiff came to know for certain that her mother was aware of the abuse but was not prepared to intervene.

93 Thus, the impugned finding of knowledge by K.W.G. was firmly anchored in the trial judge's conclusion that the grandmother incident in fact occurred, as described by K.K. This conclusion was not dependent on resolution of the witnesses' conflicting evidence concerning K.W.G.'s alleged acknowledgment, years later, of the incident. K.K.'s evidence of the *fact* of the grandmother incident, once accepted by the trial judge, was sufficient to fix K.W.G. with knowledge of her husband's sexual abuse of K.K.

94 I also disagree with K.W.G.'s assertion that the trial judge's treatment of K.K.'s evidence is tainted by the failure to consider or to correctly apprehend critical evidence in any material respect. This argument, in effect, challenges the trial judge's weighing of the evidence of K.K. and her sisters and his appreciation of their credibility. One example will suffice to illustrate this point. In her factum on appeal, K.W.G. argued that the trial judge erred by characterizing certain of K.K.'s evidence as "extravagant" while also accepting that the substance of her evidence about P.G.'s sexual abuse was truthful and accurate. These are matters going to the heart of K.K.'s credibility, the assessment of which was squarely within the trial judge's domain. These findings attract great deference from this court. I see no basis on which to conclude that they are tainted by reversible error.

95 Finally, I would reject K.W.G.'s attack on the sufficiency of the trial judge's reasons. Those reasons are 26 pages and 90 paragraphs in length. Properly read, they reveal the trial judge's reasoning in support of his critical findings, including his key finding that K.W.G. knew of P.G.'s sexual abuse, and amply provide for meaningful appellate review.

Accordingly, they meet the sufficiency of reasons standard set out in *R. v. Sheppard*, [2002] 1 S.C.R. 869 (S.C.C.) and *R. v. Braich* (2002), 162 C.C.C. (3d) 324 (S.C.C.).

(3) *The Standard of Proof Issue*

96 K.W.G. next argues that the trial judge erred by holding that, in order to establish a defence to K.K.'s claim of breach of fiduciary duty, K.W.G. was obliged to prove with "absolute certainty" that she was powerless to intervene to prevent P.G.'s abuse.

97 This submission must be placed in context. The defence led evidence at trial that K.W.G.'s personal history and characteristics may have prevented her from acting in the face of knowledge that K.K. was being sexually abused. For example, the evidence indicated that while interned in a Russian labour camp, K.W.G. was herself subjected to repeated sexual abuse, as well as other atrocities. Dr. Klassen testified that this history of sexual trauma, combined with K.W.G.'s alleged fear of her husband and other factors, "may have contributed to a style of adaptation that *could conceivably* have caused problems for her in dealing with various problems in her family, including the sexual abuse of her daughters". [Emphasis added.]

98 In respect of this theory of an 'inability to intervene', the trial judge stated:

Indeed, I have no difficulty in accepting that a mother who is unable to act should not be held in breach of the duty to protect. A fiduciary duty arises from the nature of the relationship and the ability to fulfill the duty is inferred from the relationship. It is an inference that may be rebutted, but the evidentiary burden for doing so rests with the person on whom the duty is imposed by virtue of the relationship. It is, therefore, incumbent upon the fiduciary to demonstrate that she did not have the ability, awareness and means to act.

99 The trial judge thus held that if K.K. established a breach of fiduciary duty by K.W.G., the onus of proof shifted to K.W.G. to establish any asserted defence to that breach, including a defence based on a posited inability to intervene to prevent the abuse that gave rise to the breach.

100 It is important to emphasize that K.W.G.'s challenge on appeal concerns the *standard* of proof allegedly applied by the trial judge. It does not concern the *burden* of proof. K.W.G. does not contest the trial judge's allocation of an evidential burden to her. To the contrary, K.W.G.'s counsel acknowledged before this court that K.W.G. bore the onus at trial to establish the defence contention that she was unable to intervene to prevent P.G.'s abuse.

101 Thus, this case does not turn on the issue of burden of proof. Rather, K.W.G.'s complaint is that the trial judge, in assessing her ability to intervene, applied too stringent a standard of proof by requiring proof to a standard of "absolute certainty". In my opinion, this ground of appeal fails.

102 The defence advanced the theory of K.W.G.'s inability to intervene in response to the allegation that she breached her fiduciary obligation to protect K.K. K.W.G., therefore, did not merely deny the breach but also advanced the substantive defence of an alleged inability to act. In these circumstances, while K.K. was obliged to establish the breach, K.W.G. bore an evidential burden to establish that her inability to act was a live issue, by either adducing sufficient evidence or pointing to other evidence on the record of her claimed inability to act. See John Sopinka, Sidney N. Lederman and Alan W. Bryant, *The Law of Evidence in Canada* (Toronto and Vancouver: Butterworths, 1992) at 56 and 60-65. If this threshold was met, the issue was whether the trial judge was ultimately persuaded on the evidence, to the requisite civil standard of proof, of K.W.G.'s alleged inability to act.

103 There is nothing in the trial judge's language or reasoning to explicitly suggest that he applied any standard of proof other than the civil standard of proof on a balance of probabilities in determining whether K.W.G. was powerless to intervene to protect her daughter from P.G.'s sexual abuse.

104 Nor do I think that the error alleged arises by necessary implication. The trial judge reviewed the expert evidence bearing on K.W.G.'s alleged powerlessness, including, especially, Dr. Klassen's evidence. On my reading of his reasons, he accepted this evidence — as far as it went — but concluded that it lacked sufficient cogency to support anything more than merely a theoretical possibility that K.W.G. had been powerless to protect K.K. The trial judge said:

I accept that [K.W.G.'s] history and circumstances may have conspired to prevent her from acting in the face of knowledge that the plaintiff was being abused by P.G. However, a determination that the defendant *may* have lacked the personal resources to intervene, as Dr. Klassen suggests, is not sufficient to support a finding that she was unable to act. [Emphasis in original.]

105 When the trial judge's reasons are read as a whole, it is apparent that he viewed the expert evidence of K.W.G.'s asserted inability to intervene as too tentative and hypothetical to ground a finding that K.W.G. in fact experienced such powerlessness. In my view, this is a fair reading of the evidence. For example, as the trial judge noted, Dr. Klassen indicated that he was not in a position to comment on whether K.W.G. "would have been able to deal, psychologically, with the notion [that K.K.] was being sexually abused" or "on the extent to which [K.W.G.] ... may have ... lacked the personal resources, for reasons not of her choosing, to intervene". Instead, Dr. Klassen listed several "*possible*" circumstances, that he said "*may*" have rendered K.W.G. unable to intervene.

106 Two of K.K.'s sisters, R.G. and I.H., testified that K.W.G. feared P.G., as they did. The third sister, E.N., said that "maybe" K.W.G. was afraid of P.G. and, like her daughters, "did what [she was] told and everything was good". The trial judge indicated that K.K. testified that her mother was "unafraid" of P.G. In making this statement, the trial judge misapprehended the evidence. K.K. testified that while she did not know whether her mother feared P.G., she thought that K.W.G. "should have been fearful of him because I was". However, as I indicate below, it was not K.K.'s evidence but the evidence of K.W.G. herself on discovery from which the trial judge was entitled to conclude that K.W.G. was unafraid of P.G.

107 On discovery, K.W.G. said: P.G. was not "a tough guy" but, rather "a pussycat"; in their early years in Canada, she persuaded P.G. to give up a heavy drinking habit; when P.G. yelled at her, she "start[ed] laughing"; she would have left P.G. if he ever hit her; on one occasion when P.G. did strike her, she "packed her things" and threatened to leave him; when P.G. yelled at the children, she talked to him and told him that he "better shut up" and "Just leave them alone"; P.G. listened to her when she admonished him on that occasion; and, if she had seen P.G. hitting their children, she would have "took over for sure" and "Then I would be the boss".

108 Two parts of K.W.G.'s discovery testimony are especially telling. According to K.W.G., if she had ever witnessed her husband acting in a sexually inappropriate manner with their children, "I might be in jail because I might have killed him. Things like that wouldn't work with me if I would have seen this" and "If I would have seen something, you think I would let that happen? I would be in jail. I would have killed him." Then this exchange took place:

Q. Would you say he's the head of the family or was that something you shared?

A. No, we shared that. I had the same rights.

This is not the picture of a woman frozen into inaction by a domineering and abusive spouse.

109 In any event, the evidence of whether K.W.G. feared her husband was but one factor among many to be assessed by the trial judge in determining if K.W.G. was powerless to protect K.K. Other evidence at trial contradicted the defence hypothesis of an inability on the part of K.W.G. to intervene to protect K.K. This included K.K.'s evidence that her mother presented as strong, cold and self-assured and the evidence of K.W.G.'s long-standing solicitor — an independent witness — who described K.W.G. as a woman "who knows her own mind", "a dominant personality" and a "drama queen". This evidence also supported the conclusion that K.W.G. was not powerless to intervene against her husband.

110 I am persuaded that, in the end, the trial judge simply weighed the evidence that supported and countered the defence theory of K.W.G.'s inability to intervene and, while acknowledging the hypothetical possibility that she might have experienced such powerlessness, concluded on the evidence that this theory was unsustainable. I see no reviewable error in this assessment of the evidence.

(4) The Damages Issues

Damages for lost income

111 At trial, K.K. claimed damages for lost income from 1959 until March 2006 — when she turned 65. In support of this claim, she relied on Karen Dalton's evidence of various methods by which her economic loss might be calculated. On Ms. Dalton's evidence, K.K.'s total lost income for the years in question ranged from \$178,200 to \$622,902.

112 K.K. also relied on the evidence of Dr. Jaffe, who testified that the symptoms associated with child sexual abuse diminish the effectiveness of the victim at school or in the workplace. Dr. Jaffe offered the opinion that K.K. did not achieve to her potential and that "it was more likely than not that the abuse had adversely impacted her ability to do so".

113 K.W.G. responded with the evidence of her economic loss expert, Errol Soriano, and that of Dr. Klassen. As I have said, unlike Dr. Jaffe, Dr. Klassen was not accepted at trial as an expert qualified to give opinion evidence on the economic consequences of sexual abuse. Nonetheless, it appears that he did offer opinions on this issue during his testimony.

114 Dr. Klassen said that it was unlikely that P.G.'s sexual abuse was implicated in K.K.'s educational or occupational "trajectories". In his written report dated September 8, 2005, Dr. Klassen stated: "[I]t is not clear to me that [K.K.'s educational and occupational] course is referable to or predicated on the history of sexually assaultive behaviour." For his part, Mr. Soriano was critical of Ms. Dalton's analysis of K.K.'s economic loss. In his opinion, K.K. failed to adduce sufficient information to permit quantification of her claim for past lost income.

115 The trial judge rejected Ms. Dalton's analysis in its entirety and accepted Mr. Soriano's opinion that K.K.'s lost income claim "defie[d] calculation". He also accepted Dr. Klassen's evidence that factors other than P.G.'s sexual abuse affected K.K.'s educational and occupational achievements.

116 However, the trial judge also expressly held that P.G.'s sexual abuse did have an adverse impact on K.K.'s income earning capacity. With respect to K.W.G.'s conduct, he found that her failure to protect K.K. from P.G. not only exposed K.K. to "the physical trauma, humiliation and desperation of persistent abuse over many years" but also caused K.K. "psychological injury that has diminished her ability to function in virtually every aspect of her life" including "her effectiveness at school and in the workplace" and that this impediment was "significant".

117 The trial judge's conclusion concerning K.K.'s economic loss claim was expressed in these terms:

Notwithstanding my concerns about the shortcomings of the evidence relating to the plaintiff's economic loss, I am satisfied that there is sufficient evidence for me to find that the defendant's failure to protect the plaintiff from her father's abuse diminished her effectiveness at school and in the workplace and thereby impeded her ability to achieve her full potential. In my view, this impediment had an adverse impact on her ability to earn income. Although the claim defies precision in quantification, I am satisfied the impediment was significant and award the plaintiff damages of \$100,000.00 for loss of income to March 16, 2006.

118 Against this backdrop, K.W.G. advances two propositions. She submits that there was no evidentiary foundation: (i) for determining that K.W.G.'s breach of fiduciary duty impeded K.K.'s earning capacity; and (ii) for calculating any economic loss that she may have suffered.

119 K.W.G.'s first proposition is incorrect. Dr. Jaffe's and K.K.'s evidence supported the trial judge's finding that K.W.G.'s breach negatively affected K.K.'s ability to achieve her life potential, including her educational and occupational potential. For example, on Dr. Jaffe's evidence, K.W.G.'s failure to protect K.K. from P.G.'s abuse accounted for the extent and duration of the abuse and aggravated K.K.'s "level of dysfunction". A finding based on this evidence cannot be characterized as a finding without evidentiary support.

120 K.W.G.'s second proposition, however, is supported by the record and the trial judge's findings. Once Ms. Dalton's evidence of proposed scenarios for the calculation of K.K.'s lost income was rejected by the trial judge, there was no evidentiary foundation for quantification of this claim.

121 As the above-quoted passages from his reasons indicate, the trial judge recognized this important deficiency in the record. However, this evidentiary shortcoming did not mean that K.K.'s economic loss claim was to be rejected entirely.

122 In *Martin v. Goldfarb* (1998), 163 D.L.R. (4th) 639 (Ont. C.A.) at para. 34, leave to appeal to the S.C.C. refused, (1999) (S.C.C.), Finlayson J.A. made the point that a plaintiff should not be able to recover a higher damages award merely because his or her claim is characterized as a breach of fiduciary duty, as opposed to breach of contract or tort. Proof of damages is still required. See also *Waxman, supra* at para. 661. He further held that a plaintiff is not entitled to have damages assessed by guesswork when he or she fails to discharge his or her burden of adducing proof of damages (at paras. 67 and 74). In the absence of such proof, rendering it impossible to assess damages, a plaintiff is entitled to nominal damages at best. However, where there are complex contingencies, incapable of proof, a court must then do its best to assess the quantum of damages (at para. 75).

123 This is not a case where the absence of evidence makes it impossible to assess damages, thereby reducing K.K.'s entitlement to only nominal damages at best. In this case, unlike in *Goldfarb*, K.K. called evidence that assisted the court in proving and identifying the loss she suffered. The trial judge was satisfied that her loss was "significant". What the trial judge rightly rejected was the basis for the calculation of K.K.'s loss. What K.K. suffered was a lost opportunity to be in a safe environment that would have allowed her to continue her education at the time in her life when her career choices mattered most. This lost opportunity is distinct from the general damages that the trial judge awarded. See for example, *T. (K.A.) v. B. (J.H.)*, [1998] B.C.J. No. 1141 (B.C. S.C.) at para. 60.

124 While the trial judge did his best to assess K.K.'s damages for economic loss, the factors on which he based his award significantly overlapped with those pertinent to his assessment of general damages. Respectfully, the trial judge also failed to adequately consider the many other complex contingencies that had to be taken into account in assessing damages for the lost opportunity suffered by K.K.

125 Accordingly, the trial judge's award of damages for lost income cannot stand. In my opinion, on this record, \$20,000 is a reasonable estimate of K.K.'s damages for her lost opportunity to maximize her earning potential.

Damages for future care

126 K.W.G. also challenges the trial judge's award of damages in the amount of \$30,000 for future care on the basis that K.K. had been receiving and could continue to receive publicly-funded counselling services. As a result, K.W.G. maintains, the award of damages for future care amounts to "double recovery". I disagree.

127 Drs. Jaffe and Klassen agreed that K.K. would benefit from ongoing treatment and counselling to deal with the effects of the sexual abuse that she endured. Indeed, Dr. Jaffe recommended long term counselling on a weekly basis for up to ten years. The trial judge's reasons reveal that he considered the evidence regarding the publicly-funded psychological and psychiatric services in the community where K.K. resides and concluded that the availability of timely and accessible services was uncertain. He was also of the view that K.K. was entitled to "some reasonable choice in her selection of available therapeutic regimes" and that she should have the opportunity to access private psychological counselling.

128 In the result, he reduced K.K.'s claim for future care damages from the sum of \$85,000 to \$30,000, to take account of K.K.'s duty to mitigate her damages. This significantly reduced award, in the trial judge's view, was sufficient to meet K.K.'s "reasonable long term therapeutic needs". I see no basis on which to interfere with this assessment of damages.

(5) The Cross-Appeal

129 Prior to trial, K.K. made an offer to settle under Rule 49 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194. The offer was not accepted. When the offer proved to be more favourable to K.W.G. than the result at trial, K.K. sought recovery of her costs on a partial indemnity scale to the date of her offer and on a substantial indemnity scale thereafter, in accordance with rule 49.10(1). The trial judge declined to award costs on a substantial indemnity scale and, instead, awarded K.K. her costs throughout on a partial indemnity scale. K.K. cross-appeals from that decision.

130 A trial judge has a broad discretion regarding the awarding of costs in civil proceedings. A trial judge's costs determination is entitled to appellate deference. It will not be set aside on appeal unless the trial judge made an error in principle or the costs award was plainly wrong: *Hamilton v. Open Window Bakery Ltd.* (2003), [2004] 1 S.C.R. 303 (S.C.C.) at para. 27; *Murphy v. Alexander* (2004), 236 D.L.R. (4th) 302 (Ont. C.A.) at para. 55.

131 The costs consequences of a rejected offer to settle as enunciated in rule 49.10(1), while important to the conduct of civil litigation, are not automatic. The language of rule 49.10(1) expressly permits a trial judge to depart from a strict application of the rule. This court has held that the trial judge is in the best position to determine whether such a departure is warranted on an exceptional basis in a particular case. See *Orlando Corp. v. Dufferin Roofing Ltd.* (2004), 1 C.P.C. (6th) 144 (Ont. C.A.) at para. 14.

132 In this case, after considering the evidence and the issues at trial and the unusual circumstances arising from K.W.G.'s mental illness, the trial judge held that rule 49.10(1) should not be strictly applied. I cannot say that this discretionary decision was plainly wrong or tainted by an error in principle. Accordingly, I would not interfere with the trial judge's costs award.

V. Disposition

133 For the reasons given, I would allow the appeal in part, by setting aside the trial judge's award of damages for lost income and substituting an award of \$20,000. I would dismiss the appeal in all other respects. Although I would grant leave to the respondent to appeal costs, I would also dismiss the cross-appeal. As success in these proceedings is divided, I would make no award of costs in respect of the appeal and cross-appeal.

K.M. Weiler J.A.:

I agree.

R.A. Blair J.A.:

Overview

134 I have had the opportunity to read the draft reasons of my colleague Justice Cronk. I agree with her reasons and her disposition with respect to the trial judge's award of \$100,000 for lost income and with her decision to substitute an award of \$20,000 in its stead. Like her, as well, I would grant leave to appeal the trial judge's costs award but would dismiss the cross-appeal.

135 Respectfully, however, my analysis leads me to a different conclusion concerning the appellant's liability. I would allow the appeal in that regard for two reasons. First, while I agree with the trial judge — and with my colleagues — that the appellant mother owed a fiduciary duty to her daughter to protect her from sexual abuse by her father if able to do

so, the trial judge erred in arriving at his conclusion that the appellant had the ability to do so in these circumstances. Secondly, he erred in failing to apply the doctrine of *laches* in favour of the appellant.

136 Both of these issues take their texture from the fact that the appellant, who was eighty-two years old at the time of trial, was by then suffering from dementia, had become legally incapacitated, and was unable to provide instructions, participate, or testify at the trial. Through no fault of her own she was not there to defend herself in a case that turned on issues of credibility.

Liability for Breach of Fiduciary Duty

137 I do not question that a fiduciary relationship exists between parent and child: see *M. (K.) v. M. (H.)*, [1992] 3 S.C.R. 6 (S.C.C.). I also do not question that a mother owes a fiduciary duty to protect a child from sexual abuse by the child's father where she is capable of doing so and fails to take reasonable steps to do so in the circumstances: see, for example, *J. (L.A.) v. J. (H.)* (1993), 13 O.R. (3d) 306 (Ont. Gen. Div.); *T. (L.) v. T. (R.W.)* (1997), 36 B.C.L.R. (3d) 165 (B.C. S.C.); and *B. (P.) v. E. (R.V.)*, [2007] B.C.J. No. 2305 (B.C. S.C.). I also accept without hesitation the dreadful nature of the incestual abuse inflicted on the respondent by her father as well as its grave and enduring consequences.

138 Respectfully, however, the trial judge erred by concluding, in effect, that because the expert, Dr. Klassen, could only say that the appellant *may* have lacked the personal resources to intervene on behalf of her daughter, the appellant had not met the burden of establishing she was incapable of acting in furtherance of her fiduciary obligations. Two things concern me about this.

139 First, the appellant had no such burden. By conflating an "evidential burden" to show there is sufficient evidence of a fact to put it in play with an "ultimate burden" to establish a fact, the trial judge lost sight of the plaintiff's overall burden. The plaintiff's overall burden is to show, on a balance of probabilities, that the appellant had breached her fiduciary duty by failing to take reasonable steps to prevent the abuse. The trial judge erred by placing the onus on the appellant to demonstrate that she was incapable of acting.

140 Secondly, the trial judge's analysis of this issue is tainted by his failure to consider the argument of appellant's counsel at trial that it was the cumulative effect of the evidence of the father's dominance at home, the trauma from sexual and other abuse she had suffered while interred in a prison camp in the former Soviet Union, and the societal realities of the 1950's that affected the appellant's ability to respond. Although the trial judge acknowledged this argument, he gave it little — if any — consideration in his analysis, instead focusing primarily on the evidence of the expert witness Dr. Klassen.

The Onus Question

141 On behalf of the appellant, Mr. Honickman argued that the trial judge imposed an impossible standard on the appellant by requiring her to prove with "absolute certainty" that she was powerless to intervene. I am not able to find anything in the reasons of the trial judge that articulates or suggests such a standard. What the trial judge did do, however, was to infer a rebuttable presumption that the appellant had the ability to fulfill her fiduciary duty from the existence of the relationship itself. He also held that she had failed to meet the evidentiary burden of rebutting that inference. He said at para. 55:

A fiduciary duty [between a mother and child] arises from the nature of the relationship and the ability to fulfill the duty is inferred from the relationship. It is an inference that may be rebutted, but the evidentiary burden for doing so rests with the person on whom the duty is imposed by virtue of the relationship. *It is, therefore, incumbent upon the fiduciary to demonstrate that she did not have the ability, awareness and means to act.* [Emphasis added.]

142 The trial judge cited no authority for the proposition that the existence of a fiduciary relationship creates a rebuttable inference that the person on whom the duty is imposed by virtue of the relationship has the ability to fulfill that duty. He nonetheless rejected the appellant's argument on this ground at trial because he concluded that Dr. Klassen's

evidence that the appellant *may* have lacked the resources to intervene was "not sufficient to support a finding that she was unable to act." In my view, the issue was not whether there was sufficient evidence to support a finding that she was unable to act, much less whether the defendant fiduciary had demonstrated that fact. Although such a finding would clearly result in the dismissal of the claim, it was not necessary that it be made. The question was whether the plaintiff had met her overall burden of demonstrating that the appellant had breached her fiduciary obligation by failing to take reasonable steps in the circumstances to intervene when she had the ability to do so.

143 Mr. Honickman conceded that there was an evidentiary shift in the burden in cases of this nature. Nonetheless, the ultimate or "persuasive" burden remains on the plaintiff. In law, the evidentiary burden is not a burden "to establish" anything. As Dickson C.J.C. pointed out in *R. v. Schwartz*, [1988] 2 S.C.R. 443 (S.C.C.), at 466-467:

The party who has the persuasive burden is required to persuade the trier of fact, to convince the trier of fact that a certain set of facts existed. Failure to persuade means that the party loses. *The party with an evidential burden is not required to convince the trier of fact of anything, only to point out evidence which suggests that certain facts existed.* [Emphasis added.]

144 I agree with my colleague's view of the nature of the evidentiary shift, as expressed in para. 102 of her reasons:

In these circumstances, while K.K. was obliged to establish the breach, K.W.G. bore an *evidential burden to establish that her inability to act was a live issue*, by either adducing sufficient evidence or pointing to other evidence on the record of her claimed inability to act. See John Sopinka, Sidney N. Lederman and Alan W. Bryant, *The Law of Evidence in Canada* (Toronto and Vancouver: Butterworths, 1992) at 56 and 60-65. [Emphasis added.]

145 Respectfully, however, that is not the test or standard the trial judge applied.

146 Justice J.S. Sigurdson accurately expressed that burden in cases of this nature, in my view, in *B. (P.) v. E. (R.V.)*, *supra*. At paras. 246-247 he said:

However, in the circumstances, I have concluded that the evidence is not sufficiently clear and cogent to find liability on the part of [the mother].

Although I prefer the evidence of [the daughter] generally over that of her mother, I find that insofar as the claim against her mother is concerned, there is *insufficient evidence to demonstrate that [the mother] was capable of and failed to take steps* that were reasonable in the circumstances to protect her daughter from [her father]. [Emphasis added.]

147 Sigurdson J.'s reference to "clear and cogent" evidence to support liability warrants some reflection as well, given the nature of the allegations. Courts have held that they are to take greater care in scrutinizing the evidence in civil cases when allegations of a serious nature — such as sexual misconduct or other conduct of a morally blameworthy nature — are made. Allegations that a mother has breached her fiduciary duty by failing to protect her daughter from sexual abuse by her father fall into a similar category, in my opinion. This view of the civil burden does not represent a change in the balance of probabilities standard, but merely the application of that standard "with careful scrutiny of the evidence in a manner that is proportionate with the serious claims being alleged": *B. (P.) v. E. (R.V.)* at para. 127. See *Continental Insurance Co. v. Dalton Cartage Co.*, [1982] 1 S.C.R. 164 (S.C.C.), at 169-171; *C. (R.) v. McDougall* (2007), 68 B.C.L.R. (4th) 203 (B.C. C.A.), leave to appeal to S.C.C. granted, (S.C.C.); and *W. (G.) v. Sisters of The Good Shepherd* (2000), 227 N.B.R. (2d) 16 (N.B. C.A.). See also Linda R. Rothstein, Robert A. Centa, and Eric Adams, "Balancing Probabilities: The Overlooked Complexity of the Civil Standard of Proof" (Paper delivered at The Law of Evidence Conference, June 2003) (Toronto: The Law Society of Upper Canada, 2004) 455.

148 The need for "careful scrutiny of the evidence" takes on significance in the context of the *laches* issue as well. I shall return to this point later in these reasons.

Application of the Burden

149 Here, the trial judge acknowledged the defence contention that the appellant was powerless to intervene given the cumulative effect of the father's dominance within the family, the historical trauma that the appellant had suffered while interred in a prison camp prior to immigrating to Canada, and the societal mores of the 1950's about revealing issues of familial sexual abuse. He also acknowledged the plaintiff's argument that the appellant's own evidence in a memoir she had written concerning her life experiences and on her examination for discovery was sufficient to show that she was not intimidated by her husband. But he did not analyse either of these positions.

150 After outlining these positions, the trial judge's reasons regarding the appellant's capacity to act consist of the following:

[58] Dr. Klassen addressed the issue of the defendant's capacity to act in the following excerpt from his report of September 8, 2005:

In addition to being unable to comment on whether or not [the respondent's] mother may or may not have known about the alleged sexual behaviour, including its scope or duration, on a cognitive level, I am also not in a position to comment on whether or not [the respondent's] mother would have been able to deal, psychologically, with the notion that her daughter was being sexually assaulted by her husband. By means of example, one cannot rule out the possibility that [the respondent's] mother herself was traumatized in one or more ways, leading to extensive use of denial and repression to manage conflict. As well, there may have been a relationship dynamic between [the respondent's] mother and father that may have made it difficult for [the respondent's] mother to feel empowered to act on information that she may have had, given that [the respondent's] father was described as violent and domineering. In short, I believe that it is impossible for me to comment on the extent to which [the appellant] may have known of the sexually assaultive behaviour, and *it is similarly difficult if not impossible for me to comment meaningfully on the extent to which [the respondent's] mother, if she knew, may have engaged in wilful neglect of [the respondent], as opposed to having lacked the personal resources, for reasons not of her choosing, to intervene.* [Emphasis added.]

[59] Notwithstanding the bravado displayed by the defendant in her memoir and on her examination for discovery, I accept that her history and circumstances may have conspired to prevent her from acting in the face of knowledge that the plaintiff was being abused by [the father]. However, a determination that the defendant *may* have lacked the personal resources to intervene, as Dr. Klassen suggests, is not sufficient to support a finding that she was unable to act.

[60] I, therefore, conclude that the defendant breached her fiduciary duty to the plaintiff when she failed to protect the plaintiff from the physical and sexual abuse that she knew was being perpetrated by [the father].

151 The trial judge's analysis, then, focuses on Dr. Klassen's comment that the appellant *may* have lacked the personal wherewithal to intervene, from which he concluded there was not sufficient evidence "to support a finding that [the appellant] was unable to act."

152 This was considered insufficient to meet the *appellant's* onus, and therein lies the error regarding the burden of proof, in my view. The trial judge's discounting of the "bravado" displayed by the appellant in her memoir and on discovery, and his acceptance "that her history and circumstances may have conspired to prevent her from acting in the face of knowledge that the plaintiff was being abused by [the father]" were enough to make the appellant's inability to intervene "a live issue" — to adopt my colleague's phraseology. The question should then have become whether on all of that evidence, the *plaintiff* had met her onus of demonstrating that the appellant had breached her fiduciary duty by failing to take reasonable steps to prevent the abuse when she was able to do so. That is not the question the trial judge asked, however. Instead, he essentially asked only whether *the appellant* had demonstrated that she *did not* have

the ability, awareness and means to act; he did not direct his mind to determining whether *the plaintiff* had demonstrated in all the circumstances that the appellant *did* have the ability, awareness and means to act.

153 For example, considerable evidence was led at trial about the dynamics of the family and the father's role in it, and about the historical sexual and other abuse the mother herself was subjected to in the Russian prison camp. In addition, the appellant had attempted to deal with those issues in her memoir and she gave evidence about them on her examination for discovery. The trial judge did review some of that evidence earlier in his reasons. But except for his general reference to it in the passage from his reasons cited immediately above, he gives no indication how that evidence played into his determination about the appellant's ability to fulfill her fiduciary obligations.

154 Furthermore, the trial judge misapprehended a key piece of the respondent's evidence. The respondent has three sisters. The evidence of the sisters was that their father was the dominating force in the family and that they, *and their mother*, were afraid of him. He was the boss, they said, and everyone — again, including the appellant — did what he told them to do. In contrast, the trial judge said that the respondent described the appellant as "unafraid of her father". The respondent did volunteer that comment in the context of an answer to the effect that her mother would talk back to her father. However, it was not the thrust of the respondent's evidence that her mother was "unafraid of her father", a man whom she described variously as "cruel", "vicious" and a "monster". In fact her evidence on this issue was at least neutral and arguably was to the contrary. In cross-examination the following exchange took place:

Q. When did your mother stand up to your father?

A. *She would talk back to him. She wasn't afraid of him.*

Q. *Well, I thought you said before that you agreed that she may have been fearful of him?*

A. *Well, that — I thought that, but I don't know if she was. I just felt she should have been fearful of him because I was.*

Q. And I wrote down different words that you've used at different times describing your father, cruel, correct?

A. Yes.

Q. Fault-finding?

A. Yes.

Q. Terrifying, humiliating, correct?

A. Yes.

Q. And you have absolutely no idea, I'm going to suggest to you, the scope, for example, of any abuse if there was any against your mother by your father, correct?

A. No, I haven't.

Q. You have no idea?

A. No.

Q. Could have been, verbally? Was he — he was verbally abusive in front of you to your mother, correct?

A. Yes.

Q. You don't know if he was physically abusive?

A. No, I don't.

Q. You have absolutely no idea of what when on, to use the vernacular, behind closed doors, behind the two of them, do you?

A. No, I don't.

Q. You don't know what level of trauma, if any, your mother may have experienced at the hands of your father, do you?

A. No.

Q. And — and you agree with me, you have no idea what was going on with your mother psychologically back then in the 1950's with respect to her own personal trauma and what she could do or couldn't do, correct? You have no idea, right?

A. I have no idea.

.....

Q. *And was it your perception back then that your mother was fearful of your father at any time?*

A. *It wasn't my perception. I just felt she — she was possibly fearful of him, because I was fearful of him.*

[Emphasis added.]

155 The trial judge's view that the appellant was "unafraid of her father [the husband]" is troubling, and significant. The trial judge made no findings of credibility as between the respondent and her three sisters. Indeed, he went out of his way not to do so, taking the view that there were understandable inaccuracies in all of their testimonies and that it was unnecessary for him to make such findings. However, his disposition of the case can only be supported on the basis that he accepted the evidence of the respondent where he had to do so, and this, in turn, has implications for his acceptance or rejection of the appellant's version of events as set out on her examination for discovery, particularly when the appellant was incapable of presenting that version of events personally to the judge at trial. I shall return to this specific point in more detail when dealing with the issue of *laches*. For present purposes, it is sufficient to say that the trial judge misapprehended the respondent's evidence on a very key point.

156 The evidence of the respondent's three siblings was that they were all afraid of their father, including the appellant mother. The evidence of the respondent — at best — was that she did not know, but that she too thought that her mother was afraid of her abuser. Had that evidence been considered by the trial judge in the course of his analysis about whether the appellant had the ability to intervene to protect her daughter — along with the evidence of the other sisters and the appellant about her historical abuse, and with some recognition of societal mores in the 1950's at least discouraging the public disclosure of such events — it might well have affected the trial judge's decision on this issue. This might be so, particularly, had the trial judge concentrated, as he should have, on the *plaintiff's* overall burden to show that the appellant breached her fiduciary duty by failing to take reasonable steps to intervene when she had the ability to do so rather than placing the burden on the appellant to establish that fact. This is all enhanced by the trial judge's downplaying of the appellant's attempts in her memoir and on discovery to portray herself as a strong independent woman by dismissing them as bravado.

157 I would allow the appeal and, in other circumstances, would have ordered a new trial on this ground alone. Because of the view I take on the application of the doctrine of *laches* in this case, however, I am satisfied that the appeal should be allowed and the plaintiff's action dismissed. I turn to the issue of *laches* now.

The Doctrine of Laches

158 My colleague has outlined the principles governing the application of the doctrine of *laches*, as articulated by La Forest J. in *M. (K.) v. M. (H.)*. There are two branches to the doctrine, and it is well-established that mere delay — even extensive delay — does not, by itself, disentitle an applicant to equitable relief. For convenience, I repeat the statement of La Forest J. at pp. 77-78 of *M. (K.) v. M. (H.)* defining the doctrine:

Thus there are two distinct branches to the laches doctrine, and either will suffice as a defence to a claim in equity. What is immediately obvious from all of the authorities is that mere delay is insufficient to trigger laches under either of its two branches. Rather, the doctrine considers whether the delay of the plaintiff constitutes acquiescence or results in circumstances that make the prosecution of the action unreasonable. Ultimately, laches must be resolved as a matter of justice as between the parties, as is the case with any equitable doctrine. [Emphasis added.]

159 For purposes of disposing of the appeal I need not accept the appellant's argument that the trial judge erred by concluding that acquiescence on the part of the respondent had not been established. I say that because I am satisfied that he did err in failing to hold that the equitable relief claimed by the respondent should be denied "as a matter of justice between the parties" because the inescapable reality is that, by the time of trial, the delay had resulted in a situation where it was unjust to find and impose liability on the appellant in the circumstances. The appellant was eighty-two years of age by then. She was legally incapacitated, unable to instruct her counsel, and incapable of participating or testifying at trial. This in a case that turned fundamentally on issues of credibility and involved an elderly woman who was herself a victim of abuse. The events in question had taken place almost fifty years earlier and the frailties of age had caught up with her. She did not have the capacity, or the ability, to defend herself at trial.

160 With respect to my colleague and the trial judge, I do not accept that the operative moment for the purposes of *laches* in these circumstances is when the action was commenced (the appellant was competent at that time). Nor do I take the existence of her memoir or the fact that she was able to be examined for discovery prior to trial to be particularly determinative of this issue. In circumstances such as these, the colour and texture of aids such as these depend very much on what the witness says about them at trial — and how the witness says it.

161 It is the *effect* of the delay that is critical. The appellant was elderly when the action was commenced. Indeed, the respondent had cared for her during a period of serious illness in the 1990's when she almost died. The fact that she might become incapacitated at any time was reasonably foreseeable. The effect of the delay is that she was incapacitated by the time of trial and the trial judge did not have the benefit of seeing her and listening to her testimony in relation to these issues. While no one can overlook — and I do not wish to minimize for an instant — the appalling abuse to which the respondent was subjected, it was in my view manifestly unfair to impose liability for that abuse on the non-committing parent who was incapable of defending herself and telling her story at the only time it counted in a case such as this: the trial. It was the respondent's delay in bringing her action that permitted this unjust situation to arise.

162 This view is consistent with the summary of the principles relating to *laches* cited by Justice La Forest in the passage immediately preceding the one outlined above from *M. (K.) v. M. (H.)* at p. 77:

The rule developed in [*Lindsay Petroleum Co. v. Hurd* (1874), L.R. 5 P.C. 221] is certainly amorphous, perhaps admirably so. However, some structure can be derived from the cases. A good discussion of the rule and of *laches* in general is found in Meagher, Gummow and Lehane, *supra*, at pp. 755-65, where the authors distill the doctrine in this manner, at p. 755:

It is a defence which requires that a defendant can successfully resist an equitable (although not a legal) claim made against him if he can demonstrate that the plaintiff, by delaying the institution or prosecution of his case, *has either* (a) acquiesced in the defendant's conduct *or* (b) caused the defendant to alter his position in reasonable reliance on the plaintiff's acceptance of the status quo, *or otherwise permitted a situation to arise which it would be unjust to disturb...* [Emphasis added.]

163 Relying on statements contained in *M. (K.) v. M. (H.)* to the effect that the rigorous application of limitation periods is inapt in incest cases⁸, my colleague concludes that "the applicable jurisprudence and the policy considerations that underlie it tell strongly against a rigorous application of the doctrine of *laches* in an incest case, whether claims are advanced against the abusive or the 'bystander' parent". I would prefer to leave for another day consideration of whether the same "rigorous" ethic that the courts have applied to limitation period defences in sexual assault and incest cases as between the victim and the direct perpetrator of the abuse should be extended to parties that are arguably more remote participants. For myself, I do not see the doctrine of *laches* as being the subject of either a "rigorous" or "non-rigorous" application. *Laches* is an equitable doctrine designed to be applied flexibly on the facts of each case to ensure, ultimately, that the case is "resolved as a matter of justice as between the parties."

164 My reluctance on this issue is driven partly by the fact that much is unknown about the relatively new concept of imposing liability for abuse on the parent — usually the mother — who did not perpetrate the abuse directly. This is particularly so in the context of historical incest or sexual abuse committed in a different social era, as is the case here. Elizabeth K.P. Grace and Susan M. Vella highlight some of these concerns in their article "Vesting Mothers with the Power They Do Not Have: The Non-Offending Parent in Civil Sexual Assault Cases: *J.(L.A.) v. J.(H.)* and *J.(J.)*" (1994) 7 Can. J. Women & L. 184-196. The following comments at pp. 186-187 are instructive:

Non-offending mothers' role in and accountability for sexual abuse perpetrated against children by father figures raises many difficult and intractable questions. For instance, given the comparatively greater power that mothers as adults have vis-à-vis their children, under what circumstances should legal responsibility be pinned on individual mothers for failing to protect their children from sexual violence? Is it appropriate to use the civil courts to vindicate a survivor's feelings of anger and betrayal against her mother and to reduce her self-blame when the mother is essentially being blamed for her powerlessness? *The propriety of imposing liability on mothers must be considered in light of the gender inequality that permeates our social, economic, and political structures (including families)*, as well as the lack of publicly-funded shelters and treatment facilities for victims of sexual and physical abuse. Before more dangerous precedents like *J. (L.A.)* are set, there needs to be a process of debate and reflections, both within the broader feminist movement and among lawyers doing plaintiff-side sexual assault work, about the degree to which non-offending mothers should be made responsible *in law* for the sexual abuse suffered by their children at the hands of father figures.

It may be too late and, indeed, undesirable to turn back the clock on recent advances in the law pertaining to sexual assault that have imposed private law duties of care and fiduciary obligations on persons and institutions in positions of power and trust. *However, there is a sad, if predictable, irony to these developments being used against one of the weakest links in the chain of child sexual abuse — namely non-offending mothers.* Unquestionably, mothers owe both a duty of care and a fiduciary duty to their children. The issue to be considered is whether, so long as they are denied viable choices and the power to prevent the abuse, mothers should be held to have breached their legal obligations. *Otherwise, an enormous gulf will continue to develop between a system of legal regulation that imposes partial, privatized solutions by vesting individual, non-offending mothers with power they probably did not have, and a society that refuses to provide the means by which real choices can be exercised.* [Emphasis added.]

165 The concerns expressed by Grace and Vella resonate in the context of the debate about the application of the doctrine of *laches* here, in my view. Their comments are directed at the problem of using modern day standards to inform a duty that existed in a different social era. These concerns evoke even more caution — and even more concern about *laches* in circumstances such as this — in the present context, in my view. We are dealing with family incest occurring almost half a century before the trial, in a societal era with quite different perspectives and coping mechanisms respecting such abuse than the era in which the case was tried. We are dealing, as well, with a family itself coming from an abusive post-World War II prison camp experience.

166 As previously noted, the trial judge acknowledged the argument of appellant's counsel at trial that it was the cumulative impact of her husband's dominance within the family, the trauma she experienced in the prison camp, and

the prevailing societal mores of the 1950's that led to the appellant's powerlessness to intervene. In the absence of the appellant's participation at the trial, however, the trial judge appears not to have assessed these matters in the context of the *laches* debate. Moreover, as noted above in the section of these reasons dealing with the burden of proof, the trial judge misapprehended the respondent's testimony on a key point going to the appellant's ability to intervene — concluding erroneously that the respondent's evidence was that her mother was "unafraid" of her father. The testimony of her siblings was to the contrary. The absence of the appellant's testimony at trial to provide the trial judge with some direct insight into this central issue only highlights the unfairness resulting from the delay between the underlying events and the trial.

167 Here, I recall again the need for "clear and cogent" evidence, and for "careful scrutiny" of that evidence, in cases of this nature. There is particular meaning to this in the *laches* context where — as here — a party is incompetent and cannot participate or testify at trial. The trial judge is deprived of the opportunity to weigh the evidence of that party in determining whether the burden of proof has been met. Although the proceedings can lead to a high stigma finding of liability and the evidence thus requires a high level of scrutiny, some of the most important evidence — the testimony of the appellant herself — was not available at trial and was therefore subjected to a much lower level of scrutiny.

168 Some reliance is placed on the fact that the appellant was able to testify at her examination for discovery and that over the course of that examination, and in her memoir, she portrayed herself as an independent woman able to stand up to her husband. Justice Cronk outlines some of this evidence at paras. 107-109 of her reasons. I do not doubt that parts of the memoir and the discovery evidence could be interpreted in that fashion. However, to the extent that this part of the record was referred to by the trial judge, as I have earlier observed, he appears to have discounted it as "bravado" on the part of the appellant. Whether the trial judge's reaction — had he been able to hear and see a competent appellant give evidence at trial — would have been to interpret the bravado as even greater bravado or to interpret it as something else is something we cannot know. Therein lies the unfairness in forcing the appellant to undergo a trial in which she could not defend herself in the most important of ways — by testifying — and in finding her legally responsible in such circumstances.

169 At paras. 77-78 of her reasons Justice Cronk states:

Consequently, while K.W.G's mental disorder is most unfortunate, there is no basis on this record to visit the consequences of her illness on K.K., or to conclude that the timing of the commencement of her lawsuit or its pace after commencement was influenced by her mother's health. K.W.G. simply succumbed to an unforeseen mental illness — dementia — after the commencement of K.K.'s lawsuit.

This factor must be balanced against K.K.'s rights. To hold that K.W.G's unexpected illness bars any equitable relief for K.K would be to deny all redress for an admitted incest victim on account of an unforeseen development that was entirely beyond her control. That outcome would scarcely serve the interests of justice.

170 In this respect I simply see the case differently than my colleague. While I do not suggest that either the commencement or the pace of the lawsuit by the respondent were influenced by the appellant's health, dementia in a person approaching or in her eighties is hardly uncommon or unforeseeable and it is not a situation that was "entirely beyond the [respondent's] control". She could have — and should have — started her action sooner. The trial judge found that it was during the discussion about the grandmother incident in 1993 "that the plaintiff came to know for certain that her mother was aware of the abuse but was not prepared to intervene." The respondent could have started her action at least by then. But she did not. Instead, she waited seven years, a period during which she knew — because she had cared for her mother at a time when she almost died — that the appellant's health was failing. In so doing she permitted a situation to arise where, "as a matter of justice as between the parties," it was unjust to make adverse findings against her and to impose liability.

Disposition

171 For the foregoing reasons, then, I would allow the appeal, set aside the judgment below, and substitute a judgment dismissing the action. I would award the appellant her costs of the appeal on a partial indemnity basis.

Appeal allowed in part; cross-appeal dismissed.

Footnotes

- 1 In the trial judge's reasons, K.W.G.'s daughters are identified by the initials of their maiden names. In these reasons, they are referred to by the initials used in K.W.G.'s factum on appeal.
- 2 See also the minority judgment of McLachlin J., as she then was, in *Norberg v. Wynrib*, [1992] 2 S.C.R. 226 (S.C.C.), additional reasons at [1992] 2 S.C.R. 318 (S.C.C.).
- 3 In her factum on appeal, K.W.G. also invoked the second branch of the doctrine of laches by arguing that the trial judge erred by failing to consider whether the circumstances of this case rendered the prosecution of K.K.'s action unreasonable. This ground of appeal was abandoned during oral argument of the appeal.
- 4 This rule holds that a cause of action arises for the purpose of a limitation period when the material facts on which it is based have been or ought to have been discovered by the plaintiff by the exercise of reasonable diligence. See *M. (K.)* at pp. 33-34.
- 5 See also the companion decisions of the Supreme Court of Canada in *G. (E.D.) v. Hammer*, [2003] 2 S.C.R. 459 (S.C.C.) and *B. (M.) v. British Columbia*, [2003] 2 S.C.R. 477 (S.C.C.).
- 6 I find additional support for a relaxed application of laches in the incest context in the contemporary legislative approach to limitation periods and sexual assault. In Ontario, the *Limitations Act, 2002*, S.O. 2002, c. 24, Sch. B. recognizes that, in the case of sexual assault, the passage of considerable time may be required before the claimant both appreciates the assault and its effects and is sufficiently empowered to advance a legal claim. Under the Act, the standard two-year limitation period does not run in respect of a claim based on sexual assault during any time in which the claimant is incapable of commencing the proceeding (s. 10(1)). Instead, a sexual assault claimant is presumed to be incapable of commencing litigation before his or her action is actually initiated, unless this presumption is rebutted by evidence of an earlier capability to sue (s. 10(3)).
- 7 In contrast to the facts in *M. (K.)*, there is no suggestion here that K.K.'s realization of her rights presumptively materialized upon the commencement of therapy. While K.K. began counselling for sexual abuse in October 2000, she acknowledged at trial that she had consulted a lawyer and decided to sue K.W.G. sometime in the summer of 2000.
- 8 Buttressed by the presumption in Ontario's current limitation legislation that victims of assault and sexual assault are incapable of commencing litigation sooner than they do.

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

COSTS SUBMISSIONS OF TRANSIT PETROLEUM INC.

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“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

**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

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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 Court File No.
Court File No Nos. 35-2395487 and 35-2395481

COURT OF APPEAL FOR ONTARIO

Proceeding commenced at LONDON

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TAB

“21”

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 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.

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
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COURT OF APPEAL FOR ONTARIO

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