OCT 1 0 2018

MILLER THOMSON
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October 4, 2018

Sherry A. Kettle
Direct Line: 519.931.3534
skettle@millerthomson.com

File: 0217040.0004

Delivered Via Courier

Swanick and Associates
101-225 Duncan Mill Road
North York, ON M3B 3K9
Attention: Bruce A. Simpson and Michael Ly

- and -

Office of the Superintendent of Bankruptcy
Federal Building
451 Talbot Street, Suite 303
London, ON N6A 5C9

- and -

MNP Ltd.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
Attention: Sheldon Title

Dear Sir:

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

Please find enclosed the Responding Motion Record of Transit Petroleum Inc. which is hereby served pursuant to the *Rules of Civil Procedure*.

Yours truly,

MILLER THOMSON LLP

Per: Sherry Kettle

Sherry A. Kettle
SAK/sj
Enc.
c: client

34504638.1

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

RESPONDING MOTION RECORD OF TRANSIT PETROLEUM INC.

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.

TO: The Service List

34247360.1

SERVICE LIST

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.

TO:

Office of the Superintendent of Bankruptcy
Federal Building
451 Talbot Street, Suite 303
London, ON N6A 5C9

Fax: 519.645.5139

AND TO:

MNP Ltd.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4

Sheldon Title
Tel: 416.323.5240

Trustee of 1787930 Ontario Inc.

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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ONTARIO
SUPERIOR COURT OF JUSTICE
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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

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.

<u>July 3, 2018 PAD Submission to Credit Union</u>

4. I was advised by Monique Paul ("**Monique**"), a credit analyst at Transit, on September 27 and September 28, 2018 that on July 3, 2018 Transit submitted a pre-authorized debit ("**PAD**") to the Libro Credit Union (the "**Credit Union**"), which included a line item (among others to other customers), for $83,734.05 (the "**Agreed Payment**") to be debited from 178's account on July 5, 2018.

5. The PAD was submitted to the Credit Union for the Agreed Payment on July 3 at 11:45:29 a.m. The amount of that submission includes multiple customers (7 pages, single

2

spaced). Two line items in the 7 pages are associated with 178 (account 96242510 for $69,121.02, and account 96246010 in the amount of $14,613.03). The total of that PAD, including the Agreed Payment, was credited to our account on July 5, 2018. Attached hereto an 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).

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Letter to 178's Lawyer

28. Transit received a copy of the First Report of the Proposal Trustee dated July 26, 2018, a copy of which, without exhibits, is attached hereto as **Exhibit "G"**.

29. By letter dated August 8, 2018, Transit's lawyer, Sherry Kettle, sent a letter to 178's lawyer, Bruce Simpson, setting out Transit's position. Attached hereto as **Exhibit "H"** is a copy of this letter.

30. I am advised by Ms. Kettle that she did not receive a response to her request for details of 178's attempt(s) to stop the payment of the Agreed Payment "by approaching Transit Petroleum and then by contacting its credit union" on July 4 and 5, 2018 or details of the attempts by Transit to stop the payment of the Agreed Payment, as suggested by the statement that "[n]either Transit Petroleum or the credit union were able to stop the payment", as stated in the First Report of the Proposal Trustee.

31. I note that at paragraphs 36 and 37 of the First Report of the Proposal Trustee, the proposal trustee states when it became apparent to 178 that Transit was not prepared to continue providing fuel to 178, 178 approached Petro Canada on July 23, 2018. The report also states that Petro Canada sought protection for payment and a security payment to secure post-NOI supplies.

32. Transit received a copy of the Second Report of the Proposal Trustee dated September 10, 2018, a copy of which, without exhibits, is attached hereto as **Exhibit "I"**.

33. I note that at paragraph 15(a)(iii) of the Second Report of the Proposal Trustee, the proposal trustee states that 178 advanced $80,000 to Petro Canada as a security deposit to secure the supply of fuel. This is contrary to what Nathan told us during our July 9, 2018 telephone call when we were negotiating post-NOI payment terms. Nathan specifically told us that 178 could not provide a security deposit as the proposal trustee told him that it would amount to preferential treatment.

34. Transit specifically relied on the representations of 178, including Louise, Blaine and Nathan, that all purchases would be paid for by 178 and that the Agreed Payment had been allowed to go through so that 178 could continue in business. Transit continued to supply fuel to 178 post-NOI at 178's request and continued to do business with 178 in good faith and based on 178's representations.

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

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

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

A Commissioner for taking Affidavits *(or as may be)*

Don Poort

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

EXHIBIT "A"

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Cindy Burchett

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

This is Exhibit ....A..... referred to in the affidavit of ..Don Poort..... sworn before me, this ...4..... day of ....October..... 20.18....

A COMMISSIONER FOR TAKING AFFIDAVITS

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

There is one PAD for Transit Petroleum due on July 5

497,734.13 ✓ 272

Thank You

Diane McBay

OK

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
REPORT TOTALS	27522	03555267353	7/5/2018

PAYMENT CODE	CURRENCY	HOME	NATURAL
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

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

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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

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

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

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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

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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

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Customer Code	Customer Name	Receipt Control Number	Amount	Doc Date
			1,671.82	07/05/2018
			122.25	07/05/2018
			126.52	07/05/2018
			108.47	07/05/2018
			504.63	07/05/2018
			1,606.86	07/05/2018
			3,271.04	07/05/2018
			1,234.79	07/05/2018
			8,677.71	07/05/2018
			80.57	07/05/2018
			1,393.12	07/05/2018
			569.13	07/05/2018
			2,703.38	07/05/2018
			492.19	07/05/2018
			524.48	07/05/2018
			31.69	07/05/2018
			180.54	07/05/2018
			378.32	07/05/2018
			939.69	07/05/2018
			378.03	07/05/2018
			1,439.06	07/05/2018
			4,554.98	07/05/2018
			376.16	07/05/2018
			5,176.59	07/05/2018
			121.01	07/05/2018
			585.51	07/05/2018
			436.92	07/05/2018
			6,537.91	07/05/2018
			349.21	07/05/2018
			468.68	07/05/2018
			142.26	07/05/2018
		Proposed Debit	**$ 497,734.13**	
		Report Total	**$ 497,734.13**	

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SEBROCO CORP

Statement of Account (Bank)

Thursday, July 05, 2018

Account Name:	Account:	Branch:	Currency:
Transit Petroleum			CAD

B/D	Description	Debit	Credit	Date	Balance
	Balance Forward			07/05/2018	-
	TWTP127520 0157 EFT		$497,734.13	07/05/2018	
	Closing Balance			07/05/2018	

EXHIBIT "B"

19

Jarrell, Susan

From: Nathan McDaniel <nathan@messengerfreight.ca>
Sent: Wednesday, July 11, 2018 3:31 PM
To: Don Poort
Subject: RE: in re: proposal

Importance: High

This is Exhibit 15 referred to in the affidavit of Don Poort sworn before me, this 4 day of October 2018

A COMMISSIONER FOR TAKING AFFIDAVITS

Hi Don,

My apologies for missing your call. Please only execute the PAP that I authorized: $36,000 for estimated fuel purchases on 7/9/18, 7/10/18 & 7/11/18. I need to talk to you regarding the remaining balance for the week. My cell is 519-319-7086.

Cheers,

Nathan

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

From: Don Poort [mailto:dpoort@hoggfuel.com]
Sent: July 11, 2018 1:54 PM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: FW: in re: proposal

I am not around much longer this afternoon.

We will be submitting (today) a PAD for $62,639.03 dated tomorrow (July 12) ($50,639.03 + $12,000).

As it turns out, I don't actually get the funds until the end of the day (10pm), so I will take $24,000 on Friday. That way, as agreed, by Friday night I will have enough to cover fuel draws for Friday plus funds in advance of the following day (in this case, on the weekend and Monday). On Monday, I will be drawing $12,000 in funds for Tuesday's fuel, etc.

Thanks.

From: Don Poort
Sent: Wednesday, July 11, 2018 12:35 PM
To: 'Nathan McDaniel' <nathan@messengerfreight.ca>
Subject: RE: in re: proposal

Nathan

Please find the information that answers your question (attached). We have gone through a detailed review of your account to ensure that all numbers are accurate and complete with current information up to July 8.
I need to have a conversation with you early this afternoon about one more point for our discussion. What time after 1PM can I call you?

Thanks

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From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Tuesday, July 10, 2018 3:57 PM
To: Don Poort <dpoort@hoggfuel.com>
Subject: RE: in re: proposal

Hi Don,

Much thanks for making the time to talk today. I am fine with the PAD for $36,000 to come out tomorrow to cover the estimated fuel (i.e. $12,000/day) for the period July 9, July 10, and July 11. Would you please send me a revised amount owing for the period July 3 – July 8?

Cheers,

Nathan

From: Don Poort [mailto:dpoort@hoggfuel.com]
Sent: July 10, 2018 3:03 PM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: in re: proposal

I am here

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Tuesday, July 10, 2018 2:59 PM
To: Don Poort <dpoort@hoggfuel.com>
Subject: RE: in re: proposal

Hi Don,

My apologies for missing your call...I will call you in a few minutes.

Thanks,

Nathan

From: Don Poort [mailto:dpoort@hoggfuel.com]
Sent: July 10, 2018 2:16 PM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: in re: proposal

Left you a voicemail.
I am back in the office (519-579-5330) – have me paged.
Thanks.

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Tuesday, July 10, 2018 1:34 PM
To: Don Poort <dpoort@hoggfuel.com>
Subject: RE: in re: proposal

Hi Don,

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Thank you for sending your proposal. Would you please give me a call at your earliest convenience?

Cheers,

Nathan

From: Don Poort [mailto:dpoort@hoggfuel.com]
Sent: July 10, 2018 11:35 AM
To: Nathan McDaniel <nathan@messengerfreight.ca>
Subject: RE: in re: proposal
Importance: High

Thank you for your proposal.

Given the current situation, until we have been brought current under the terms described below, effective July 11, 2018, Messenger will be restricted to a daily maximum fuel draw of $5,000.

Your balance with Transit as at end of business on July 9, 2018 is as follows:

Amounts up to and including July 2:

- Account # 96242510 (Transit Cardlocks): $ 170,745.30
- For Account # 96246010: (Ultramar Cardlocks): $ 32,746.52 (estimated for July 1 and July 2 included)
- Total under NOI: $ 203,491.82

Your balance from July 3 – July 9 is: $62,989.06

In order to eliminate the daily maximum, Messenger is required to pay the July 3 – July 9th balance above PLUS:

- For Account # 96242510 (Transit Cardlocks): Transit will be executing a PAD pull in the amount of $12,000. This represents an approximation of daily draw by Messenger.
- For Account # 96246010: (Ultramar Cardlocks): Transit will also be executing a PAD for your Ultramar draw in the amount of $11,000. This represents an approximation of the weekly draw by Messenger within the Ultramar system.

To be clear, if paid on July 10, 2018, Transit requires a payment in the amount of $85,989.06 prior to lifting the daily maximum restriction. Each day beyond July 10, 2018, an additional $12,000 will be required.

From the date of payment forward:

- For Account # 96242510: Each week day morning Transit will inform Messenger of the prior day's fuel purchases and will simultaneously execute a PAD pull for that full amount.
- For Account # 96246010: On Tuesday of each week Transit will inform Messenger of the prior week's fuel purchases through the Ultramar system, and will simultaneously execute a PAD pull for that amount.

For the period in time during which Transit is required to perform these additional administrative services, Messenger will be charged an Administration fee of $1,000 per week. This amount will be added to each Monday's PAD draw.

Once we are back to normal credit terms, we will require a $50,000 deposit on the account, and the initial maximum daily limit will be $15,000 per day.

Thank you

Don Poort, CPA, CA
CFO
Transit Petroleum

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From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Monday, July 09, 2018 2:43 PM
To: Don Poort <dpoort@hoggfuel.com>
Subject: in re: proposal

Hi Don,

Much thanks for making the time to talk today. With the NOI filed we can commit to the following for payments:

*Payments of $12,000 per day billed on Monday, Tuesday, Thursday and Friday for COD fuel purchases.
*If the amounts received throughout the week are in excess of the invoices for the current week's fuel purchases, the excess would be applied as a credit for future invoices (i.e. no arrears payment applications)
*If the amounts received throughout the week are deficient to the invoices for the current week's fuel purchases, the deficiency would be covered on the Monday payment.
*Payment of $60,000 on Thursday of the current week (7/12/18) [Total payments for the current week would be $120,000].

I would be fine with the payments being made via PAP starting tomorrow ($24,000 on 7/10/18). Please let me know if you have any questions.

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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EXHIBIT "C"

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Jarrell, Susan

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

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

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

Nathan 519-631-9604 ext 107

Thanks,

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

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

A COMMISSIONER FOR TAKING AFFIDAVITS

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

EXHIBIT "D"

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Kettle, Sherry

From: Sheldon Title <Sheldon.Title@mnp.ca>
Sent: Friday, July 20, 2018 3:14 PM
To: Kettle, Sherry
Cc: Bruce Simpson
Subject: FW: Messenger Freight: Your Client Transit Hogg

Importance: High

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

A COMMISSIONER FOR TAKING AFFIDAVITS

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

Sherry,

Please see Bruce Simpson's email below.

There is an error in your email message, and accordingly, you will not have received it. Bruce, copied on this message, is out of the office and asked that I forward it to you.

Regards,
Sheldon

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

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

Member of Praxity, AISBL
Global Alliance of Independent Firms

MNP PROUDLY CELEBRATES THE CANADIAN ENTREPRENEURIAL DRIVE

From: Bruce Simpson <bruce@bruceasimpson.com>
Sent: July 19, 2018 5:33 PM
To: Sherry Kettle (skettle@millerthjomson.com) <skettle@millerthjomson.com>
Cc: Sheldon Title <Sheldon.Title@mnp.ca>
Subject: Messenger Freight: Your Client Transit Hogg
Importance: High

Ms. Kettle,
We are legal counsel to Messenger with respect to matters arising out of the filing of an NOI. We are advised that your client, Transit Hogg, are wrongfully retaining the sum of $83,734.05 more than they are entitled to for the payment of post NOI obligations. As you will appreciate, this is giving rise to serious complications for the completion of the Trustee's report. If the funds are not returned prior to noon on Monday July 23, 2018, time being of the essence, reference to the wrongful retention of funds will have to be included in the Trustee's initial report to the court. The sum being retained is liable to have a catastrophic effect on Messenger's ability to refinance properly. By means

of this correspondence your client is put on notice that all damages resulting from their improper retention of the funds will be claimed by Messenger and those of us who will be financially harmed by this conduct.
Your timely resolution of this matter is required.
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

EXHIBIT "E"

This is Exhibit ....E..... referred to in the affidavit of ....Dan Peart.... sworn before me, this ....4.... day of ....October.... 20..18...

A COMMISSIONER FOR TAKING AFFIDAVITS

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

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Transit Petroleum

TRANSIT

5 Hill Street, P.O. Box 1720, Kitchener, Ontario N2G 4R3 Tel: (519) 571-1220 Fax: (519) 576-6520 Email: info@transitfuel.com

INVOICE

FUEL MANAGEMENT SYSTEM DISPENSING REPORTS

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

INVOICE NO.: 1100632

H.S.T. REG. NO. 105348619 PAGE NO.: 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 1½% 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
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MESSENGER FREIGHT SYSTEMS 962425404
150 DENNIS RD.,
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N5P0B6

INVOICE NO.: 1100632

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

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	09-Jul-2018	05:06	62044	62044	147541	30.01	77.43	23.24
12	DIESEL EXHAUST FLUID (DEF)			Total KM	27	30.01		23.24
	L / 100 KM 111.148			COST / KM 0.861				
	Miles / GAL 2.541			COST / MILE 1.386				
#62047 62047	Previous Odom: 1 KM As of: 08-Jul-2018							
2	09-Jul-2018	18:06	62047	62047	1	19.88	77.43	15.39
2	10-Jul-2018	17:22	62047	62047	1	15.60		12.08
12	DIESEL EXHAUST FLUID (DEF)					35.48		27.47
#62055 62055	No Prior Odom Reading Available. No Mileage calculations.							
3	11-Jul-2018	18:31	62055	62055	95159	20.67	77.43	16.00
12	DIESEL EXHAUST FLUID (DEF)					20.67		16.00
#62064 62064	Previous Odom: 19 KM As of: 01-Jul-2018							
2	09-Jul-2018	12:33	62064	62064	0	32.68	77.43	25.30
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	32.68		25.30
#62087 62087	Previous Odom: 141075 KM As of: 07-Jul-2018							
2	09-Jul-2018	02:31	62087	62087	93325	38.67	77.43	29.94
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	38.67		29.94
#62089 62089	No Prior Odom Reading Available. No Mileage calculations.							
2	09-Jul-2018	06:45	62089	62089	175693	16.86	77.43	13.05
2	10-Jul-2018	15:28	62089	62089	176587	14.86		11.51
2	11-Jul-2018	16:18	62089	62089	0	25.72		19.91
12	DIESEL EXHAUST FLUID (DEF)					57.44		44.47
#62102 62102	Previous Odom: 647148 KM As of: 04-Jul-2018							
2	10-Jul-2018	03:08	62102	62102	591470	42.93	77.43	33.24
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	42.93		33.24
#62112 62112	Previous Odom: 163552 KM As of: 08-Jul-2018							
2	09-Jul-2018	19:40	62112	62112	149950	21.00	77.43	16.26

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

PAST DUE INTEREST CHARGED AT 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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Transit Petroleum

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INVOICE NO.: 1100632

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

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	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

Please pay this amount

TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX 593.42 L 0.00 /L 0.00

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

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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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

INVOICE NO.: 1099424

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

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE 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

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

PAST DUE INTEREST CHARGED AT 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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Transit Petroleum

TRANSIT

INVOICE

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

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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

INVOICE NO.: 1099424

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

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
2	07-Jul-2018	01:06	62012	62012	0	292.60	109.58	320.63
4	#2 ULS DIESEL, CLEAR					540.50		591.41
#62014 62014	Previous Odom: 524199 KM As of: 29-Jun-2018							
2	04-Jul-2018	21:10	62014	62014	524199	201.00	110.73	222.57
2	05-Jul-2018	20:28	62014	62014	524207	102.70	109.23	112.18
2	06-Jul-2018	20:47	62014	62014	524207	314.90		343.97
4	#2 ULS DIESEL, CLEAR			Total KM	8	618.60		678.72
#62015 62015	Previous Odom: 160473 KM As of: 30-Jun-2018							
2	03-Jul-2018	17:19	62015	62015	161806	155.00	110.30	170.96
2	05-Jul-2018	17:33	62015	62015	174197	416.00	109.23	454.40
2	07-Jul-2018	16:11	62015	62015	166162	115.00	109.58	126.02
4	#2 ULS DIESEL, CLEAR			Total KM	5689	686.00		751.39
	L / 100 KM 12.058			COST / KM 0.132				
	Miles / GAL 23.422			COST / MILE 0.213				
#62019 62019	No Prior Odom Reading Available. No Mileage calculations.							
3	02-Jul-2018	22:11	62019	62019	0	208.10	110.30	229.53
3	05-Jul-2018	07:08	62019	62019	0	182.10	109.23	198.91
4	#2 ULS DIESEL, CLEAR					390.20		428.44
#62020 62020	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	17:07	62020	62020	0	156.70	110.30	172.84
2	02-Jul-2018	09:25	62020	62020	0	170.30		187.84
2	02-Jul-2018	20:18	62020	62020	0	153.80		169.64
2	04-Jul-2018	16:26	62020	62020	0	363.90	110.73	402.95
2	08-Jul-2018	06:58	62020	62020	0	252.10	109.58	276.25
4	#2 ULS DIESEL, CLEAR					1096.80		1209.52
#62023 62023	Previous Odom: 507166 KM As of: 26-Jun-2018							
3	01-Jul-2018	17:46	62023	62023	599757	271.00	110.30	298.91
2	02-Jul-2018	18:35	62023	62023	128931	281.00		309.94
2	04-Jul-2018	01:37	62023	62023	570799	310.00	110.73	343.26
2	05-Jul-2018	01:00	62023	62023	569129	258.00	109.23	281.81
2	05-Jul-2018	21:23	62023	62023	613374	233.00		254.51
3	08-Jul-2018	21:58	62023	62023	571980	143.00	109.58	156.70
4	#2 ULS DIESEL, CLEAR			Total KM	64814	1496.00		1645.13
	L / 100 KM 2.308			COST / KM 0.025				
	Miles / GAL 122.361			COST / MILE 0.041				

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FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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

INVOICE NO.: 1099424

H.S.T. REG. NO. 105348619

PAGE NO.: 3

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62025 62025	Previous Odom: 595188 KM As of: 30-Jun-2018							
5	03-Jul-2018	00:30	62025	62025	600198	235.07	110.30	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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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	444444	359.40	109.23	392.57
2	07-Jul-2018	15:32	62038	62038	44444	96.90	109.58	106.18
4	#2 ULS DIESEL, CLEAR					675.70		740.75
#62041 62041	No Prior Odom Reading Available. No Mileage calculations.							
2	02-Jul-2018	18:45	62041	62041	0	132.20	110.30	145.82
2	03-Jul-2018	20:39	62041	62041	0	265.20		292.52
2	04-Jul-2018	14:18	62041	62041	0	265.00	110.73	293.43
2	04-Jul-2018	23:17	62041	62041	0	106.40		117.82
2	06-Jul-2018	19:49	62041	62041	0	299.00	109.23	326.60
2	07-Jul-2018	21:19	62041	62041	0	162.00	109.58	177.52
4	#2 ULS DIESEL, CLEAR					1229.80		1353.71
#62044 62044	Previous Odom: 161563 KM As of: 25-Jun-2018							
2	03-Jul-2018	17:16	62044	62044	134996	147.10	110.30	162.25
2	04-Jul-2018	16:39	62044	62044	146359	235.00	110.73	260.22
2	05-Jul-2018	17:04	62044	62044	146681	141.00	109.23	154.01
2	06-Jul-2018	16:52	62044	62044	147742	153.70		167.89
2	07-Jul-2018	15:08	62044	62044	147514	108.00	109.58	118.35
4	#2 ULS DIESEL, CLEAR			Total KM	******	784.80		862.72
#62047 62047	Previous Odom: 111 KM As of: 26-Jun-2018							
2	01-Jul-2018	18:26	62047	62047	11	102.20	110.30	112.73
2	03-Jul-2018	17:01	62047	62047	111	95.90		105.78
2	05-Jul-2018	07:29	62047	62047	111	147.30	109.23	160.90
2	05-Jul-2018	17:41	62047	62047	111	93.00		101.58
2	08-Jul-2018	16:06	62047	62047	1	102.80	109.58	112.65
4	#2 ULS DIESEL, CLEAR			Total KM	******	541.20		593.64
#62053 62053	Previous Odom: 9604 KM As of: 29-Jun-2018							
5	04-Jul-2018	06:03	62053	62053	542165	322.50	110.73	357.10
2	06-Jul-2018	07:30	62053	62053	513228	399.50	109.23	436.37
4	#2 ULS DIESEL, CLEAR			Total KM	503624	722.00		793.47

L / 100 KM 0.143 COST / KM 0.002
Miles / GAL 1970.037 COST / MILE UNKNOWN

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INVOICE NO.: 1099424

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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
#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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FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
3	02-Jul-2018	18:31	62078	62078	427811	215.30	110.30	237.48
2	04-Jul-2018	19:50	62078	62078	428398	223.00	110.73	246.93
4	#2 ULS DIESEL, CLEAR			Total KM	2400	438.30		484.41
	L / 100 KM 18.263			COST / KM 0.202				
	Miles / GAL 15.465			COST / MILE 0.325				
#62079 62079	Previous Odom: 10 KM As of: 27-Jun-2018							
2	03-Jul-2018	05:10	62079	62079	7845	339.90	110.30	374.91
2	04-Jul-2018	15:01	62079	62079	7845	252.60	110.73	279.70
2	07-Jul-2018	11:15	62079	62079	7845	385.50	109.58	422.43
4	#2 ULS DIESEL, CLEAR			Total KM	7835	978.00		1077.04
	L / 100 KM 12.482			COST / KM 0.137				
	Miles / GAL 22.626			COST / MILE 0.221				
#62080 62080	Previous Odom: 614128 KM As of: 30-Jun-2018							
2	03-Jul-2018	10:48	62080	62080	614618	200.00	110.30	220.60
2	04-Jul-2018	20:48	62080	62080	615600	340.00	110.73	376.48
4	#2 ULS DIESEL, CLEAR			Total KM	1472	540.00		597.08
	L / 100 KM 36.685			COST / KM 0.406				
	Miles / GAL 7.699			COST / MILE 0.653				
#62081 62081	Previous Odom: 150332 KM As of: 26-Jun-2018							
2	03-Jul-2018	06:53	62081	62081	177444	239.00	110.30	263.62
2	04-Jul-2018	15:42	62081	62081	149007	126.00	110.73	139.52
4	#2 ULS DIESEL, CLEAR			Total KM	******	365.00		403.14
#62082 62082	Previous Odom: 125957 KM As of: 25-Jun-2018							
2	02-Jul-2018	20:27	62082	62082	0	335.30	110.30	369.84
2	03-Jul-2018	21:50	62082	62082	148700	299.40		330.24
3	04-Jul-2018	22:11	62082	62082	138765	200.40	110.73	221.90
2	05-Jul-2018	20:26	62082	62082	178550	208.20	109.23	227.42
4	#2 ULS DIESEL, CLEAR			Total KM	52593	1043.30		1149.40
	L / 100 KM 1.984			COST / KM 0.022				
	Miles / GAL 142.372			COST / MILE 0.035				
#62083 62083	Previous Odom: 159061 KM As of: 29-Jun-2018							
2	04-Jul-2018	15:52	62083	62083	601205	326.40	110.73	361.42
4	#2 ULS DIESEL, CLEAR			Total KM	442144	326.40		361.42
	L / 100 KM 0.074			COST / KM 0.001				
	Miles / GAL 3825.769			COST / MILE UNKNOWN				

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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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FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. 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			Total KM	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			Total KM	474718	946.10		1036.82
	L / 100 KM 0.199			COST / KM 0.002				
	Miles / GAL 1417.111			COST / MILE UNKNOWN				

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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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

INVOICE NO.: 1099424

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

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#62114 62114	No Prior Odom Reading Available. No Mileage calculations.							
2	04-Jul-2018	06:32	62114	62114	0	406.00	110.73	449.56
2	06-Jul-2018	14:28	62114	62114	0	71.40	109.23	77.99
4	#2 ULS DIESEL, CLEAR					477.40		527.55
#62115 62115	No Prior Odom Reading Available. No Mileage calculations.							
3	03-Jul-2018	14:49	62115	62115	0	331.50	110.30	365.64
2	04-Jul-2018	20:07	62115	62115	0	230.40	110.73	255.12
2	06-Jul-2018	22:01	62115	62115	0	104.80	109.23	114.47
2	07-Jul-2018	21:20	62115	62115	0	200.60	109.58	219.82
4	#2 ULS DIESEL, CLEAR					867.30		955.05
#62117 62117	No Prior Odom Reading Available. No Mileage calculations.							
3	05-Jul-2018	16:54	62117	62117	0	193.10	109.23	210.92
2	06-Jul-2018	14:46	62117	62117	0	143.50		156.75
4	#2 ULS DIESEL, CLEAR					336.60		367.67
#62118 62118	Previous Odom: 626898 KM As of: 29-Jun-2018							
2	04-Jul-2018	12:32	62118	62118	91646	232.00	110.73	256.89
2	04-Jul-2018	15:20	62118	62118	617271	425.00		470.60
2	06-Jul-2018	20:50	62118	62118	618561	502.70	109.23	549.10
4	#2 ULS DIESEL, CLEAR			Total KM	******	1159.70		1276.59
#62121 62121	Previous Odom: 148167 KM As of: 27-Jun-2018							
2	04-Jul-2018	16:16	62121	62121	161919	314.40	110.73	348.14
2	08-Jul-2018	10:55	62121	62121	179361	272.60	109.58	298.72
4	#2 ULS DIESEL, CLEAR			Total KM	31194	587.00		646.86

L / 100 KM 1.882 COST / KM 0.021
Miles / GAL 150.085 COST / MILE 0.033

Subtotal		43574.90
ON HST @ 13% Registration #105348619		5664.74
4 #2 ULS DIESEL, CLEAR		
Total	39637.33	49239.64
Please pay this amount		

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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
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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INVOICE NO.: 1099425

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

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	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	555	24.11	58.00	13.98
2	08-Jul-2018	13:17	62000	62000	8	48.56		28.16
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	72.67		42.14
#62001 62001	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	13:09	62001	62001	0	24.21	58.00	14.04
12	DIESEL EXHAUST FLUID (DEF)					24.21		14.04
#62002 62002	No Prior Odom Reading Available. No Mileage calculations.							
2	07-Jul-2018	07:44	62002	62002	0	21.21	58.00	12.30
12	DIESEL EXHAUST FLUID (DEF)					21.21		12.30
#62005 62005	Previous Odom: 88125 KM As of: 28-Jun-2018							
2	03-Jul-2018	17:56	62005	62005	129852	27.00	58.00	15.66
5	04-Jul-2018	17:33	62005	62005	180363	17.11		9.92
2	08-Jul-2018	15:55	62005	62005	172539	15.01		8.71
12	DIESEL EXHAUST FLUID (DEF)			Total KM	84414	59.12		34.29
	L / 100 KM 0.070			COST / KM UNKNOWN				
	Miles / GAL 4032.600			COST / MILE 0.001				
#62009 62009	Previous Odom: 587834 KM As of: 30-Jun-2018							
2	04-Jul-2018	12:07	62009	62009	588914	28.03	58.00	16.26
2	06-Jul-2018	06:22	62009	62009	542983	27.30		15.83
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	55.33		32.09
#62011 62011	Previous Odom: 492232 KM As of: 29-Jun-2018							
2	05-Jul-2018	10:29	62011	62011	493739	12.62	58.00	7.32
5	06-Jul-2018	18:48	62011	62011	494704	7.00		4.06
12	DIESEL EXHAUST FLUID (DEF)			Total KM	2472	19.62		11.38
	L / 100 KM 0.794			COST / KM 0.005				
	Miles / GAL 355.840			COST / MILE 0.007				
#62012 62012	No Prior Odom Reading Available. No Mileage calculations.							
2	03-Jul-2018	02:39	62012	62012	0	17.66	58.00	10.24
2	07-Jul-2018	01:01	62012	62012	0	21.37		12.39

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PAST DUE INTEREST CHARGED AT 1.7% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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H.S.T. REG. NO. 105348619 PAGE NO.: 2

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
12	DIESEL EXHAUST FLUID (DEF)					39.03		22.63
#62014 62014	Previous Odom: 524199 KM As of: 29-Jun-2018							
2	05-Jul-2018	20:26	62014	62014	524207	23.00	58.00	13.34
12	DIESEL EXHAUST FLUID (DEF)			Total KM	8	23.00		13.34
#62015 62015	Previous Odom: 160473 KM As of: 30-Jun-2018							
2	07-Jul-2018	16:05	62015	62015	166162	15.25	58.00	8.85
12	DIESEL EXHAUST FLUID (DEF)			Total KM	5689	15.25		8.85
	L / 100 KM 0.268			COST / KM 0.002				
	Miles / GAL 1053.589			COST / MILE 0.003				
#62028 62028	No Prior Odom Reading Available. No Mileage calculations.							
2	01-Jul-2018	00:50	62028	62028	0	22.68	58.00	13.15
12	DIESEL EXHAUST FLUID (DEF)					22.68		13.15
#62031 62031	Previous Odom: 716533 KM As of: 29-Jun-2018							
2	05-Jul-2018	03:36	62031	62031	481170	30.01	58.00	17.41
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	30.01		17.41
#62041 62041	No Prior Odom Reading Available. No Mileage calculations.							
2	02-Jul-2018	18:42	62041	62041	0	19.03	58.00	11.04
2	03-Jul-2018	20:36	62041	62041	0	33.90		19.66
2	04-Jul-2018	23:15	62041	62041	0	16.93		9.82
12	DIESEL EXHAUST FLUID (DEF)					69.86		40.52
#62047 62047	Previous Odom: 111 KM As of: 26-Jun-2018							
2	01-Jul-2018	18:24	62047	62047	11	20.81	58.00	12.07
2	03-Jul-2018	16:59	62047	62047	111	13.65		7.92
2	05-Jul-2018	07:26	62047	62047	111	20.64		11.97
2	05-Jul-2018	17:39	62047	62047	11	14.69		8.52
2	08-Jul-2018	16:04	62047	62047	1	8.77		5.09
12	DIESEL EXHAUST FLUID (DEF)			Total KM	******	78.56		45.57
#62053 62053	Previous Odom: 9604 KM As of: 29-Jun-2018							
2	06-Jul-2018	07:22	62053	62053	513228	33.70	58.00	19.55

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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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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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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
					Please pay this amount			==========

TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX 1212.40 L 0.00 /L 0.00

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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

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

INVOICE NO.: 1100631

H.S.T. REG. NO. 105348619

PAGE NO.: 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			COST / KM 0.074				
	Miles / GAL 47.409			COST / MILE 0.119				
#62006 62006	No Prior Odom Reading Available. No Mileage calculations.							
3	09-Jul-2018	12:01	62006	62006	0	357.50	123.58	441.80
4	#2 ULS DIESEL, CLEAR					357.50		441.80
#62009 62009	Previous Odom: 542983 KM As of: 06-Jul-2018							
2	10-Jul-2018	17:14	62009	62009	543576	218.10	123.10	268.48
2	11-Jul-2018	15:13	62009	62009	592168	303.90	123.95	376.68
4	#2 ULS DIESEL, CLEAR			Total KM	49185	522.00		645.16
	L / 100 KM 1.061			COST / KM 0.013				
	Miles / GAL 266.114			COST / MILE 0.021				
#62012 62012	No Prior Odom Reading Available. No Mileage calculations.							
2	10-Jul-2018	06:30	62012	62012	0	133.70	123.10	164.58
2	10-Jul-2018	20:30	62012	62012	0	218.70		269.22
4	#2 ULS DIESEL, CLEAR					352.40		433.80
#62014 62014	Previous Odom: 524207 KM As of: 05-Jul-2018							
2	10-Jul-2018	04:43	62014	62014	524199	118.80	123.10	146.24
2	10-Jul-2018	22:43	62014	62014	524209	201.10		247.55
4	#2 ULS DIESEL, CLEAR			Total KM	2	319.90		393.79

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

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
4	#2 ULS DIESEL, CLEAR			Total KM	804	306.10		376.81
	L / 100 KM 38.072			COST / KM 0.469				
	Miles / GAL 7.418			COST / MILE 0.754				
#62036 62036	Previous Odom: 156910 KM As of: 05-Jul-2018							
2	10-Jul-2018	14:14	62036	62036	178508	195.00	123.10	240.04
4	#2 ULS DIESEL, CLEAR			Total KM	21598	195.00		240.05
	L / 100 KM 0.903			COST / KM 0.011				
	Miles / GAL 312.812			COST / MILE 0.018				
#62038 62038	Previous Odom: 44444 KM As of: 07-Jul-2018							
2	11-Jul-2018	08:15	62038	62038	44444	386.60	123.95	479.19
4	#2 ULS DIESEL, CLEAR					386.60		479.19
#62041 62041	No Prior Odom Reading Available. No Mileage calculations.							
2	09-Jul-2018	13:41	62041	62041	0	303.50	123.58	375.07
2	09-Jul-2018	22:47	62041	62041	0	87.00		107.51
2	10-Jul-2018	14:19	62041	62041	0	185.00	123.10	227.74
2	11-Jul-2018	01:00	62041	62041	0	105.90	123.95	131.26
4	#2 ULS DIESEL, CLEAR					681.40		841.58
#62044 62044	Previous Odom: 147514 KM As of: 07-Jul-2018							
2	10-Jul-2018	05:24	62044	62044	147504	295.00	123.10	363.14
2	11-Jul-2018	16:50	62044	62044	149569	230.20	123.95	285.33
4	#2 ULS DIESEL, CLEAR			Total KM	2055	525.20		648.48
	L / 100 KM 25.557			COST / KM 0.316				
	Miles / GAL 11.051			COST / MILE 0.508				
#62047 62047	Previous Odom: 1 KM As of: 08-Jul-2018							
2	09-Jul-2018	18:08	62047	62047	1	154.30	123.58	190.68
2	10-Jul-2018	06:19	62047	62047	1	134.50	123.10	165.57
2	10-Jul-2018	17:23	62047	62047	1	102.10		125.69
2	11-Jul-2018	16:49	62047	62047	111	123.60	123.95	153.20
4	#2 ULS DIESEL, CLEAR			Total KM	110	514.50		635.14
	L / 100 KM 467.727			COST / KM 5.774				
	Miles / GAL 0.604			COST / MILE 9.292				
#62053 62053	Previous Odom: 513228 KM As of: 06-Jul-2018							
2	10-Jul-2018	05:39	62053	62053	601336	220.00	123.10	270.82

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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 74.468			COST / KM 0.920				
	Miles / GAL 3.793			COST / MILE 1.481				
#62055 62055	No Prior Odom Reading Available. No Mileage calculations.							
3	11-Jul-2018	18:37	62055	62055	95159	244.10	123.95	302.56
4	#2 ULS DIESEL, CLEAR					244.10		302.56
#62060 62060	Previous Odom: 593310 KM As of: 07-Jul-2018							
2	09-Jul-2018	13:53	62060	62060	501015	299.10	123.58	369.63
2	10-Jul-2018	11:38	62060	62060	595222	303.90	123.10	374.10
4	#2 ULS DIESEL, CLEAR			Total KM	1912	603.00		743.73
	L / 100 KM 31.538			COST / KM 0.389				
	Miles / GAL 8.955			COST / MILE 0.626				
#62064 62064	Previous Odom: 19 KM As of: 01-Jul-2018							
2	09-Jul-2018	12:40	62064	62064	0	253.50	123.58	313.28
2	11-Jul-2018	13:01	62064	62064	0	136.80	123.95	169.56
4	#2 ULS DIESEL, CLEAR			Total KM	******	390.30		482.84
#62074 62074	Previous Odom: 672289 KM As of: 08-Jul-2018							
2	11-Jul-2018	16:13	62074	62074	603717	66.10	123.95	81.93
4	#2 ULS DIESEL, CLEAR			Total KM	******	66.10		81.93
#62076 62076	Previous Odom: 128348 KM As of: 01-Jul-2018							
2	11-Jul-2018	15:43	62076	62076	598260	221.50	123.95	274.55
4	#2 ULS DIESEL, CLEAR			Total KM	469912	221.50		274.55
	L / 100 KM 0.047			COST / KM 0.001				
	Miles / GAL 5991.671			COST / MILE UNKNOWN				
#62078 62078	Previous Odom: 428398 KM As of: 04-Jul-2018							
2	10-Jul-2018	11:26	62078	62078	412398	216.30	123.10	266.27
4	#2 ULS DIESEL, CLEAR			Total KM	******	216.30		266.27
#62079 62079	Previous Odom: 7845 KM As of: 07-Jul-2018							

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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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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	02:39	62087	62087	93325	190.30	123.58	235.17
3	10-Jul-2018	04:04	62087	62087	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					519.80		641.61
#62093 62093	Previous Odom: 146700 KM As of: 28-Jun-2018							
2	10-Jul-2018	21:34	62093	62093	178459	426.80	123.10	525.39
4	#2 ULS DIESEL, CLEAR			Total KM	31759	426.80		525.39
	L / 100 KM 1.344			COST / KM 0.017				
	Miles / GAL 210.159			COST / MILE 0.027				
#62094 62094	No Prior Odom Reading Available. No Mileage calculations.							
2	11-Jul-2018	01:00	62094	62094	0	112.20	123.95	139.07
4	#2 ULS DIESEL, CLEAR					112.20		139.07
#62096 62096	No Prior Odom Reading Available. No Mileage calculations.							
2	10-Jul-2018	13:29	62096	62096	0	163.90	123.10	201.76
2	11-Jul-2018	14:22	62096	62096	0	363.40	123.95	450.43
4	#2 ULS DIESEL, CLEAR					527.30		652.19
#62097 62097	No Prior Odom Reading Available. No Mileage calculations.							
2	09-Jul-2018	01:15	62097	62097	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					850.10		1050.01
#62098 62098	No Prior Odom Reading Available. No Mileage calculations.							
5	11-Jul-2018	08:19	62098	62098	0	400.09	123.95	495.91
4	#2 ULS DIESEL, CLEAR					400.09		495.91

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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 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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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
				Please pay this amount				

TAXES INCLUDED IN ABOVE SUBTOTAL

FEDERAL EXCISE TAX	18394.74 L	4.00 /L	735.79
ON PROVINCIAL FUEL TAX	18394.74 L	14.30 /L	2630.45

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

PAST DUE INTEREST CHARGED AT 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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Customer Information

Printed: 10/1/2018 2:23:07 PM
Page: 1

Customer Code: 96246010
Customer Name: MESSENGER FREIGHT SYSTEMS - CST*

Attention Name : Nathan McDaniel ext 107
Attention Phone: (519) 631-9604 ext.

Street : 1787930 ONTARIO INC 150 DENNIS RD N5P 0B6
City : ST THOMAS
State : ONTARIO
Postal Code : N5P 0B6

Phone 1 : (
Terms : NET 14 DAYS FROM INVOICE DATE
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 / Desc	Doc Date / Doc Num	Due Date / Doc Date	Amt Net / Amount	Amt Paid / On Acct	Balance	Cust PO#
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

POST NOT

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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-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099442

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

LOC	VEHICLE DESC DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
#0006 UNIT 1001	Previous Odom: 616733 KM As of: 28-Jun-2018							
ON H	01-Jul-2018	20:25	80006	UNIT 1001	617962	496.87	111.80	555.50
ON H	03-Jul-2018	01:37	80006	UNIT 1001	619249	503.03		562.39
ON H	04-Jul-2018	05:17	80006	UNIT 1001	620585	471.08	106.00	499.34
QC H	05-Jul-2018	18:58	80006	UNIT 1001	691945	489.03	109.20	534.02
QC H	06-Jul-2018	19:26	80006	UNIT 1001	623123	479.96	109.40	525.08
ON H	08-Jul-2018	23:20	80006	UNIT 1001	624274	404.77	105.90	428.65
4 #2 ULS DIESEL, CLEAR				Total KM	7541	2844.74		3104.98
L / 100 KM	37.724			COST / KM 0.412				
Miles / GAL	7.487			COST / MILE UNKNOWN				
#0016 DRIVER 9	No Prior Odom Reading Available. No Mileage calculations.							
ON H	04-Jul-2018	06:28	80016	DRIVER 9	747336	727.32	107.75	783.69
ON H	05-Jul-2018	22:13	80016	DRIVER 9	748920	700.73	108.95	763.45
ON H	08-Jul-2018	23:27	80016	DRIVER 9	750466	659.14	115.29	759.92
4 #2 ULS DIESEL, CLEAR						2087.19		2307.06
#0024 DRIVER 17	Previous Odom: 600146 KM As of: 21-Jun-2018							
ON H	03-Jul-2018	23:57	80024	DRIVER 17	601597	550.60	109.25	601.53
ON H	05-Jul-2018	19:26	80024	DRIVER 17	602905	503.52	107.74	542.49
4 #2 ULS DIESEL, CLEAR				Total KM	2759	1054.12		1144.02
L / 100 KM	38.207			COST / KM 0.415				
Miles / GAL	7.392			COST / MILE 0.667				
#0496 DRIVER 15	Previous Odom: 729153 KM As of: 26-Jun-2018							
ON H	02-Jul-2018	16:15	80496	DRIVER 15	731555	388.47	108.00	419.55
ON H	03-Jul-2018	16:38	80496	DRIVER 15	732619	464.88		502.07
ON H	04-Jul-2018	20:36	80496	DRIVER 15	733773	467.96	107.75	504.23
ON H	05-Jul-2018	17:18	80496	DRIVER 15	734705	202.80	110.30	223.69
ON H	05-Jul-2018	17:24	80496	DRIVER 15	734705	171.76		189.45
4 #2 ULS DIESEL, CLEAR				Total KM	5552	1695.87		1838.99
L / 100 KM	30.545			COST / KM 0.331				
Miles / GAL	9.246			COST / MILE 0.533				
#0498 DRIVER 33	No Prior Odom Reading Available. No Mileage calculations.							
ON H	02-Jul-2018	10:18	80498	DRIVER 33	0	530.44	107.50	570.22
ON H	03-Jul-2018	10:39	80498	DRIVER 33	0	478.28	109.25	522.52
ON H	04-Jul-2018	20:27	80498	DRIVER 33	0	499.28	107.75	537.97
4 #2 ULS DIESEL, CLEAR						1508.00		1630.71

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PAST DUE INTEREST CHARGED AT 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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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
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		11350.03
TAXES INCLUDED IN ABOVE SUBTOTAL				Please pay this amount				

FEDERAL EXCISE TAX	9189.92 L	4.00 /L	367.60
ON PROVINCIAL FUEL TAX	8220.93 L	14.30 /L	1175.59
QC PROVINCIAL FUEL TAX	968.99 L	varies /L	195.74

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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460205
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1099443

H.S.T. REG. NO. 105348619

PAGE NO.: 1

FOR THE PERIOD ENDING: 08-Jul-2018

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	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

Please pay this amount

TAXES INCLUDED IN ABOVE SUBTOTAL

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 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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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
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	6558.88
ON HST @ 13% Registration #105348619		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 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
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INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 962460105
1787930 ONTARIO INC.
150 DENNIS ROAD,
ST. THOMAS, ON
N5P0B6

INVOICE NO.: 1100647

H.S.T. REG. NO. 105348619

PAGE NO.: 2

FOR THE PERIOD ENDING: 15-Jul-2018

LOC	VEHICLE DESC. DATE	TIME	CARD NO.	DRIVER NAME	ODOMETER READING	QUANTITY (LITRES)	PRICE	AMOUNT
TAXES INCLUDED IN ABOVE SUBTOTAL								
	FEDERAL EXCISE TAX					5431.22 L	4.00 /L	217.25
	ON PROVINCIAL FUEL TAX					5431.22 L	14.30 /L	776.66

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

PAST DUE INTEREST CHARGED AT 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC.

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Transit Petroleum

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

INVOICE

FUEL MANAGEMENT SYSTEM
DISPENSING REPORTS

MESSENGER FREIGHT SYSTEMS-CST 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)				Total KM 2660	38.01		29.91
	L / 100 KM 1.429			COST / KM 0.011				
	Miles / GAL 197.646			COST / MILE 0.018				
#0496 DRIVER 15	Previous Odom: 734705 KM As of: 05-Jul-2018							
ON H	09-Jul-2018	19:35	80496	DRIVER 15	735932	62.76	78.70	49.39
12	DIESEL EXHAUST FLUID (DEF)				Total KM 1227	62.76		49.39
	L / 100 KM 5.115			COST / KM 0.040				
	Miles / GAL 55.216			COST / MILE 0.065				
#0498 DRIVER 33	No Prior Odom Reading Available. No Mileage calculations.							
ON H	09-Jul-2018	08:50	80498	DRIVER 33	0	45.35	78.69	35.69
12	DIESEL EXHAUST FLUID (DEF)					45.35		35.69

Subtotal 170.08

ON HST @ 13% Registration #105348619 22.11

12 DIESEL EXHAUST FLUID (DEF)

Total 216.12 192.19

Please pay this amount

TAXES INCLUDED IN ABOVE SUBTOTAL

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 1½% PER MONTH (19.56%) PER ANNUM ON UNPAID OVERDUE BALANCES
PLEASE MAKE ALL PAYMENTS TO TRANSIT PETROLEUM INC

EXHIBIT "F"

65

Customer Information

Printed: 10/1/2018 2:20:44 PM
Page: 1

Customer Code: 96242510
Customer Name: MESSENGER FREIGHT SYSTEMS*
Street : 1787930 ONTARIO INC 150 DENNIS RD N5P 4B1
City : ST THOMAS
State : ONTARIO
Postal Code : N5P 4B1

Attention Name : Nathan- nathan@messengerfreight.ca
Attention Phone: (519) 631-9604 ext.
Phone 1 : (
Terms : NET 14 DAYS FROM INVOICE DATE
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 / Desc	Doc Date / Doc Num	Due Date / Doc Date	Amt Net / Amount	Amt Paid / On Acct	Balance	Cust PO#
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 NSF

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

A COMMISSIONER FOR TAKING AFFIDAVITS

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

EXHIBIT "G"

67

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

A COMMISSIONER FOR TAKING AFFIDAVITS

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

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 below[1]:

Year Ended July 31 (CAD $)	F2016	F2017
	Unaudited	
Revenue	**$20,440,844**	**$20,665,200**
% Growth	*N/A*	*1%*
Cost of Goods Sold	15,774,476	15,937,798
Gross Margin	**4,666,368**	**4,727,402**
Gross Margin (%)	*23%*	*23%*
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 parties[2] 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, respectively[3].

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.

27. In accordance with the provisions of the BIA, the Companies filed with the Official Receiver a projected cash flow statement dated July 12, 2018, which was reviewed by the Proposal Trustee for reasonableness and signed by the Proposal Trustee and the Companies (the "**Cash Flow Projections**"). A copy of the Cash Flow Projections and related reports, are attached hereto as **Exhibit "B"**.

28. 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.

29. The principal assumptions of the Cash Flow Projections are that:

    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 pursuant to the Factoring Agreement.

    d. The supply of goods and services are assumed to be on a cash on delivery basis.

    e. Wages, salaries and benefits are based on current payroll and contract requirements.

30. The Cash Flow Projections reflect that the Companies are expected to require funding of approximately $154,200 through to the period ending September 28, 2018. Since filing the projections, the Companies, with the assistance of the Proposal Trustee, have negotiated arrangements whereby BNS has agreed to receive payments on account of interest only during the proposal proceedings. This accommodation arrangement with BNS will eliminate approximately $132,000 of this deficiency. 173 ONT advises the Proposal Trustee that it also sought and 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 13-week projection), can be deferred.

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.

44. During the extension period, the Companies, with the assistance of the Proposal Trustee, will facilitate further due diligence requests and site visits.

45. The refinancing may also provide the Companies' the financial means of making a viable proposal to its creditors.

XI. REQUEST FOR AN EXTENSION OF TIME FOR FILING A PROPOSAL

46. In order to allow the Companies' sufficient time to carry out a financial restructuring or refinancing of its business, and work towards filing a proposal to its creditors, the Companies seeks an extension of the time for filing of a proposal to September 14, 2018.

47. In view of the foregoing, the Trustee supports the Companies' request for an extension and has also considered:

    a. that the Companies are acting in good faith and with due diligence;

    b. that the extension should not adversely affect or prejudice creditors as the Companies are projected to have sufficient funds to pay post-filing services and supplies in the amounts contemplated in the Cash Flow Forecast; and

    c. it is contemplated that the efforts to source refinancing will be fully negotiated or completed during the extension period.

XII. CONCLUSION AND RECOMMENDATION

48. Based on the foregoing, the Proposal Trustee respectfully recommends that the Court make an order granting the relief detailed in paragraph 7.

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

EXHIBIT "H"

81

MILLER THOMSON
AVOCATS | LAWYERS

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August 8, 2018

Sherry A. Kettle
Direct Line: 519.931.3534
skettle@millerthomson.com

File: 0217040.0064

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

A COMMISSIONER FOR TAKING AFFIDAVITS

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

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.

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

EXHIBIT "I"

85

This is Exhibit ...I..... referred to in the affidavit of ....Don.....Poort..... sworn before me, this .....4..... day of ....October..... 20..18.

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

Court No.: 35- 2395487 and 35-2395481

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

SECOND REPORT TO THE COURT SUBMITTED BY MNP LTD.

SEPTEMBER 10, 2018

I. INTRODUCTION

1. On July 2, 2018, 1787930 Ontario Inc. cob as Messenger Freight ("**Messenger**") and 1732427 Ontario Inc. ("**173 ONT**", and collectively with Messenger, the "**Companies**") each filed a Notice of Intention to Make a Proposal ("**NOI**") pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), wherein MNP Ltd. ("**MNP**") was named as proposal trustee (the "**Proposal Trustee**") of the Companies. Copies of the NOIs are attached hereto and marked as **Exhibit "A"**.

2. On July 23, 2018, the Companies' filed Notice of Motion and a Motion Record returnable July 31, 2018, seeking, among other things, a Court Order extending the time within which the Companies had to file a proposal. The Proposal Trustee served its first report, dated July 27, 2018 (the "**First Report**"). A copy of the First Report, without exhibits, is attached hereto and marked as **Exhibit "B"**.

3. On July 31, 2018, the Court ordered the following:

   a. The date for the filing of the Companies' proposal be extended to September 14, 2018 (the "**First Extension Deadline**");

   b. That the proposal proceedings for Messenger and 178 ONT be administratively consolidated; and

   c. The granting of Administration Charge of $75,000 in favour of the Proposal Trustee, counsel to the Proposal Trustee and counsel to the Companies.

4. Information regarding the proceedings has been posted to the Proposal Trustee's website at https://mnpdebt.ca/en/corporate/engagements/1787930-ontario-inc.

5. The primary purposes of these proceedings are to provide stability to the Companies while the Companies, with the assistance and under the supervision of the Proposal Trustee, engage in a process of soliciting refinancing of the Companies' current debt facilities, with the view of formulating and presenting a viable proposal to its creditors.

II. RESTRICTIONS

6. In preparing this Report and making the comments herein, the Proposal Trustee has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, the Affidavits of Louise Vonk, dated July 12, 2018 and August 23, 2018, the Companies' books and records, discussions with employees and management of the Companies and information from other third-party sources (collectively, the "**Information**"). Except as described in this Report, the Proposal Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada.

7. The Proposal Trustee also bases its report on the Companies' cash flow projections and underlying assumptions and notes that its review and commentary thereon were performed in accordance with the requirements set out in the Canadian Association of Insolvency and Restructuring Professionals' Standards of professional Practice No. 99-5 (Trustee's Report

on Cash Flow Statement). Certain of the information referred to in this report consists of financial forecasts and/or projections. An examination or review of financial forecasts and projections and procedures, in accordance with standards set by Chartered Professional Accountants Canada, has not been performed. Future oriented financial information referred to in this Report was prepared based on estimates and assumptions provided by the Companies' management. Readers are cautioned that, since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from the projections, and such variations could be material.

III. PURPOSE OF THIS REPORT

8. The purpose of this Report is to:

   a. Provide information to the Court with respect to the administration of the Companies' proposal proceedings, including:

      i. report on the Companies' cash flows for the period July 2, 2018 to August 31, 2018 and to compare such actual results to the Companies' forecast for the same time frame;
      ii. the Proposal Trustee's observations in respect of the Companies' Updated Cash Flow Projections (as such term is later defined below);
      iii. provide an update on the status of the Companies' restructuring and refinancing efforts; and
      iv. provide information in respect of the Companies' request for an extension of time to file a Proposal.

   b) Provide the Court with the Proposal Trustee's recommendation for an Order, *inter alia*:

      i. extending the time for filing a proposal to October 12, 2018 (the "**Second Extension Deadline**"); and
      ii. approving the activities of the Proposal Trustee as set out in this Report.

IV. BACKGROUND INFORMATION[1]

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 $
Revenues	$3,669,231	$3,370,176	($299,055)
Cost of Trucking/Warehousing	$3,191,602	$3,100,936	($90,666)
Gross Profit	$477,629	$269,240	($208,389)
%	13%	8%	
Operating Expenses	$518,423	$251,228	($267,194)
Earnings from Operations	($40,794)	$18,012	$58,806
Provision for Taxes	($6,119)	$0	$6,119
Net Earnings for the Period	($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.

All of which is respectfully submitted on this 10th day of September 2018.

MNP Ltd.
In its capacity as Trustee in re
the Notice of Intention to Make a Proposal of
1787930 Ontario Inc. and 1732427 Ontario Inc.
Per:

Matthew Lem
Licensed Insolvency Trustee

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.

<u>Communications prior to the July 5 Meeting</u>

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

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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)

<u>July 3, 2018 PAD Submission to the Credit Union</u>

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.

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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.

<u>The July 5 Meeting</u>

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.

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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 A. Paul
Monique Paul

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

EXHIBIT "A"

102

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 out 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

This is Exhibit ..A..... referred to in the affidavit of Monique Paul..... sworn before me, this ....4..... day of ....October..... 20.18....

.....
A COMMISSIONER FOR TAKING AFFIDAVITS

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

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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

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

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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

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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

EXHIBIT "B"

108

Kettle, Sherry

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

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Tuesday, July 3, 2018 9:17 AM
To: Nathan McDaniel
Subject: RE: MESSENGER FREIGHT SYSTEMS

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 out 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,

110

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

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

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

July 5	$83,734.05	(50% of the arrears amount)
July 12	regular amount plus $27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus $27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus $27,911.35	(16.67% of the arrears amount)

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

Cheers,

Nathan

Nathan McDaniel
Financial Controller
Messenger Freight System
150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604 x107
Fax: 519-631-1135
http://www.messengerfreight.ca

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,

112

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

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

EXHIBIT "C"

115

Jarrell, Susan

This is Exhibit C referred to in the affidavit of Monique Paul sworn before me, this 4 day of October 2018

A COMMISSIONER FOR TAKING AFFIDAVITS

From: Monique Paul <mpaul@hoggfuel.com>
Sent: Tuesday, July 03, 2018 11:17 AM
To: Nathan McDaniel
Subject: RE: MESSENGER FREIGHT SYSTEMS

Nathan,

I did not hear back from you by 10am so I have submitted for Thursday July 5, 2018 $83,734.05

Thanks,

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 out terms are Net 7 with our supplier.

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

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

Thanks,

Monique Paul
Credit Analyst

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

From: Nathan McDaniel [mailto:nathan@messengerfreight.ca]
Sent: Wednesday, June 27, 2018 5:40 PM
To: Monique Paul
Subject: RE: MESSENGER FREIGHT SYSTEMS

Good afternoon Monique,

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

July 5	$83,734.05	(50% of the arrears amount)
July 12	regular amount plus $27,911.35	(16.67% of the arrears amount)
July 19	regular amount plus $27,911.35	(16.67% of the arrears amount)
July 26	regular amount plus $27,911.35	(16.67% of the arrears amount)

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

Cheers,

Nathan

Nathan McDaniel
Financial Controller
Messenger Freight System
150 Dennis Road
P.O. Box 100
St. Thomas, ON N5P 0B6
Bus: 519-631-9604 x107
Fax: 519-631-1135
http://www.messengerfreight.ca

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

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 $83,734.05
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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

EXHIBIT "D"

122

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 *20*18

A COMMISSIONER FOR TAKING AFFIDAVITS

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

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.

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5. From this point, Monique communicated with Nathan about the timing and amounts to be withdrawn. Attached hereto and marked as **Exhibit "A"** is an email string dated June 22, 2018 through June 28, 2018, between Monique and Nathan.

6. It was mutually agreed between Monique and myself that we would accept Nathan's proposal dated Wednesday, June 27, 2018 at 5:40pm. In the past, 178 had always lived up to the agreed obligations so we had no reason to believe that they would not this time.

July 3, 2018 PAD Submission to Credit Union

7. I was advised by email from Monique that on July 3, 2018 Transit would be submitting a PAD to the Credit Union for the amount of $83,734.05 (the "**Agreed Payment**") to be debited from 178's account.

8. No one at 178 told me that the PAD for the Agreed Payment should not be submitted.

9. I was not contacted by anyone at 178 to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

10. I was not contacted by the Credit Union regarding any request made to it to stop the PAD for the Agreed Payment that was submitted on July 3, 2018.

The July 5 Meeting

11. I attended a meeting on Thursday, July 5, 2018 at around 1 p.m. at the Transit office (the "**July 5 Meeting**"). In attendance at that meeting on behalf of 178 was Louise Vonk ("**Louise**"), who I understand is the owner of 178, and Blaine Skirtschak ("**Blaine**"), the General Manager of 178. In addition to myself, Monique attended the meeting on behalf of Transit.

12. At the July 5 Meeting, Louise and Blaine together told us that CRA froze 178's bank account around mid-June. They told us that 178 then contacted MNP Ltd. ("**MNP**") who suggested that 178 should file a Notice of Intention to Make a Proposal ("**NOI**") to restrict further action by CRA and to give 178 some breathing room to re-organize financially in order to carry on with business.

13. During the July 5 Meeting, Louise and Blaine told us that MNP filed the NOI on Monday, July 2, 2018 and that the NOI papers would be sent out to creditors in the following

days. Louise told us that she wanted to meet with us before we received the NOI papers to provide advance notice and to explain the process. Louise said that she understood that 178 required the support of its three or four key vendors for fuel, trucks and contract drivers in order to continue to operate.

14. During the July 5 Meeting, Louise indicated that she was aware that the terms of payment between Transit and 178 would change for post-NOI purchases and that she was willing to do whatever was necessary to keep Transit as their supplier of fuel. During that meeting Louise made it clear that the outstanding balance for both pre-NOI and post-NOI purchases owing to Transit would be paid in full.

15. During the July 5 Meeting, Louise made it very clear that 178 had insisted that MNP allow the Agreed Payment to Transit to go through because 178 needed Transit as a supplier and because Transit was an important vendor in order for 178 to remain in business.

16. During the July 5 Meeting, there was no request by Louise or Blaine for a return of the Agreed Payment.

17. Prior to the July 5 Meeting, I did not know that 178 had filed an NOI on July 2, 2018.

Communications After the July 5 Meeting

18. I was present during a telephone conference with Nathan as well as other representatives of Transit, being Monique and Don Poort ("**Don**"), the Chief Financial Officer of Transit, on Monday, July 9, 2018.

19. During this call, Don indicated to Nathan that 178 must provide a security deposit to Transit in order for Transit to continue to supply fuel to 178. Nathan told Don that 178 was not able to provide a security deposit under the NOI. The conversation ended relatively abruptly after this as neither Transit nor 178 were willing to change their position on this requirement.

20. No one at 178 or MNP has asked me to direct Transit to return the Agreed Payment to 178.

21. Transit specifically relied on the representations of 178, including Louise, Blaine and Nathan, that all purchases would be paid for by 178 and that the Agreed Payment had been

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

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

A Commissioner for taking Affidavits *(or as may be)*

Trevor Chambers

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

EXHIBIT "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)

This is Exhibit ..A..... referred to in the affidavit of ..Trevor Chambers..... sworn before me, this ..4..... day of ..October..... 20.18....

A COMMISSIONER FOR TAKING AFFIDAVITS

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

From: Monique Paul
Sent: June-28-18 8:26 AM
To: Trevor Chambers
Subject: FW: MESSENGER FREIGHT SYSTEMS

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)
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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
Messenger Freight System
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P.O. Box 100
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Bus: 519-631-9604 x107
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Sent: June 26, 2018 11:55 AM
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Nathan

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Financial Controller
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Bus: 519-631-9604 x107
Fax: 519-631-1135

http://www.messengerfreight.ca

intended recipient, you should destroy the email message and any attachments or copies, and you are prohibited from retaining, distributing, disclosing or using any information contained. Please inform us of the delivery error by return email. Thank you for your cooperation.

From: Monique Paul [mailto:mpaul@hoggfuel.com]
Sent: June 22, 2018 10:36 AM
To: nathan@messengerfreight.ca
Subject: MESSENGER FREIGHT SYSTEMS
Importance: High

Nathan,

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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 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

RESPONDING MOTION RECORD OF TRANSIT PETROLEUM INC.

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.

34247360.1