

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

B E T W E E N :

THE TORONTO-DOMINION BANK

Applicant

- and -

BOSS LOGO PRINT & GRAPHICS INC.

Respondent

APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

**MOTION RECORD
(Re: Expansion of Powers of Ex Parte)
(Returnable October 31, 2018)**

October 30, 2018

LERNERS LLP
130 Adelaide Street West, Suite 2400
Toronto, ON M5H 3P5

Domenico Magisano LS#: 45725E
dmagisano@lernalers.ca
Tel: 416.601.4121 / Fax: 416.601.4123

Emily Y. Fan LS#: 59788H
efan@lernalers.ca
Tel: 416.601.2390 / Fax: 416.867.2452

Lawyers for the MNP Ltd., in its capacity as
privately-appointed Receiver of Boss Logo
Print & Graphics Inc.

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**NOTICE OF MOTION
(Returnable October 31, 2018)
re expansion of powers *ex parte***

MNP Ltd. in its capacity as the Court-appointed receiver (“**MNP**” or the “**Receiver**”) of the undertaking, property and assets of Boss Logo Print & Graphics Inc. (the “**Debtor**”) will make a motion, *ex parte*, to the Court on Wednesday, October 31, 2018, at 9:30 a.m. or as soon after that time as the motion can be heard, at 330 University Avenue, Toronto, Ontario.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION, *EX PARTE*, IS FOR:

1. An Order substantially in the form attached at Tab 3 to this Motion Record, for the following relief:
 - (a) dispensing with service of this Motion Record;
 - (b) expanding the Receiver’s powers in order to fully investigate the disposition of the Debtor’s Assets (as defined below), including, but not

limited to the nature and uses of the Secreted Funds (as defined in the Receiver's Second Report dated October 30, 2018 to the First Report of the Receiver to the Court, and the attachments thereto (the "**Second Report**"));

- (c) An Order:
 - (i) For Judgment against the Debtor's principal shareholder and CEO, Kapil Sunak ("**Kapil**") in the amount of the Secreted Funds, \$352,544.83, plus post-judgment interest as prescribed by the *Courts of Justice Act*, RSO 1990 c C43;
 - (ii) in the alternative to 1(c)(i) above, an Order declaring that the Secreted Funds are the property of the Receiver and authorizing the Receiver to register a lien on title to the Kapil Property (as defined in the Second Report) in the principal amount of the Secreted Funds;
 - (iii) in the alternative to 1(c)(ii) above, an Order authorizing the Receiver to register a lien on title to the Kapil Property in the principal amount of the Secreted Funds and an Order requiring Kapil to either: (1) provide the Receiver with the Secreted Funds; or (2) serve a responding affidavit with respect to the Secreted Funds within ten (10) days of said Order;
- (d) an Order pursuant to section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, RSC 2000, c 5 ("**PIPEDA**") authorizing and directing the Canadian Imperial Bank of Commerce ("**CIBC**") to provide the Receiver the banking and related information listed in the Receiver's letter dated October 2, 2018, including, but not limited to, bank statements and cancelled cheques for the Kapil Account (as defined in the Second Report);

- (e) an Order authorizing CIBC to answer any questions and provide additional information requested with respect to matters listed in paragraph 1(d), above, or other accounts held by Kapil at CIBC;
- (f) an Order pursuant to section 7(3)(c) of *PIPEDA* authorizing and directing Fibernetics (as defined in the Second Report) to provide the Receiver with the customer name and contact information associated with the Telephone Numbers (as defined in the Second Report);
- (g) an Order pursuant to section 7(3)(c) of *PIPEDA* authorizing and directing Kapil and the PB Operators (as defined below) to disclose all customer information, revenues, orders, invoices, bank statements and related information to the Receiver by no later than 10 days from the date of the Order;
- (h) an Order directing the Receiver shall not publicly disclose or disseminate any of the information received in paragraphs 1(e) to (g) above, absent a further Court Order;
- (i) an Order authorizing and directing the Receiver and/or its counsel to issue a Notice of Examination upon Kapil requiring that Kapil attend an examination at a court reporter's office on three (3) business days' notice; and
- (j) an Order that Kapil and/or the owners, controllers, operators or other individuals or entities (the "**PB Operators**") with care and control of the PB Website and/or the Backup PB Website (as those terms are defined in the Second Report) cease and desist from using the Debtor's source codes, board schematics, or other website related information relating to the Debtor's website, including but not limited to web page design elements, colour schemes, type styles and interactive elements;
- (k) an Order that Kapil and/or the PB Operators cease and desist from using the Debtor's name, logo or other marks on the PB Website and/or the Backup PB Website;

- (l) an Order that Kapil and/or the PB Operators cease and desist from using any of the Debtor's data that was copied, from back-up copies or otherwise, including but not limited to customer names, addresses, phone numbers, email addresses, usernames, passwords, account details job history and invoices;
 - (m) an Order that Kapil and/or the PB Operators shall deliver to the Receiver: a list of customers that have purchased products from the PB Website and/or the Backup PB Website and the invoices and amounts from these purchases;
 - (n) an Order that Kapil and/or the PB Operators shall comply with paragraphs 1(g), and (i) to (m), above, within 7 days of receiving a copy of such Order;
 - (o) an Order that the Receiver shall not publicly disclose or disseminate the customer lists provided at paragraph 1(l), above, absent a further Court Order;
 - (p) an Order authorizing the Receiver to commence contempt proceedings against Kapil if he fails to comply with paragraphs 1(g), and (i) to (n), above;
 - (q) an Order sealing Confidential Appendices "1" to "3" (collectively the "**Confidential Appendices**") to the Second Report until further order of this court;
 - (r) an Order approving the Second Report and the Receiver's activities as set out in the Second Report; and
2. such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

A. BACKGROUND

3. By Order of the Honourable Justice Hainey, dated September 19, 2018, MNP was appointed as Receiver over the property, assets and undertaking (collectively the “**Assets**”) of the Debtor (the “**Appointment Order**”). Prior to the Appointment Order and since September 4, 2018, MNP was a privately-appointed receiver (the “**Private Receiver**”) pursuant to a general security agreement dated June 20, 2017, granted by the Debtor to its senior secured lender, The Toronto-Dominion Bank (“**TD Bank**”).

4. The Debtor provided trade printing services from its premises located at 3115 15th Avenue, Suites 4 to 7, Markham, Ontario (the “**Premises**”).

5. Pursuant to the terms of the Appointment Order, the Receiver was empowered and authorized to act in respect of the Assets, including, but not limited to, taking possession and exercising control over the Assets. The Appointment Order also authorized the Receiver to conduct a sales process which yielded a successful bid for substantially all of the Assets.

B. EXPANSION OF RECEIVER’S POWERS

6. In MNP’s capacity as a Private Receiver, it investigated the Debtor’s business and affairs, and attended at the Premises on a number of occasions. Specifically, the Private Receiver noted the following through its investigation, none of which have been resolved to the Receiver’s satisfaction and for which it requires expanded powers to investigate:

- (a) virtually all books, records and equipment (including computers) located in the office area of the Premises had been removed. The Private Receiver subsequently discovered that Kapil had sent a text message to the Debtor’s employees to come to work over the 2018 Labour Day long weekend to assist with removing records, inventory and equipment from the Premises;
- (b) all print jobs were moved over the Labour Day long weekend to another company’s premises in Mississauga, Ontario;

- (c) Kapil did not immediately deliver control of the Debtor's website to the Private Receiver and instead posted a note on the website stating that the Debtor was restructuring and all orders could be retrieved at the other company's premises; and
- (d) the evidence suggested that certain desktop computers containing some or all of the Debtor's books and records were moved to Kapil's residence.

7. Since MNP's above investigation and becoming a court-appointed Receiver, the following events occurred:

- (a) the Debtor's website was used by Kapil to deliver another message. Kapil advised in that message that the Debtor had closed and that he had accepted a job at another company. That company operates from a Concord, Ontario address, which is the same address used by a former competitor of the Debtor, MPI Print Group ("**MPI**") (the "**MPI Premises**");
- (b) the Receiver was initially denied access to the MPI Premises when it requested access. It was then provided with highly limited and supervised access to the MPI Premises. While it did not find any of the Debtor's assets there, the Receiver cannot conclusively determine this given its limited access to the MPI Premises; and
- (c) the Receiver was able to wrest control of the Debtor's domain name, certain servers and source codes. Upon doing so, the Receiver was contacted by, Usman Bhatti, who had been retained as Kapil's counsel. The Receiver had previously been introduced to Mr. Bhatti as counsel to MPI, and subsequently confirmed that he now acted for both MPI and Kapil.

8. Pursuant to its contraction obligations with TD Bank, the Debtor was supposed to use its TD Bank account for deposits. TD Bank discovered that the Debtor operated a separate account at the Bank of Montreal (the "**BMO Account**"), which the Debtor agreed to close as part of its forbearance agreement with TD Bank. Upon taking possession of the Debtor's Assets, the Receiver discovered that the Debtor had not

closed the BMO Account. In fact, funds were deposited into the BMO Account during the forbearance period. Further, the Receiver discovered that during the forbearance period, \$352,544.83 (the “**Secreted Funds**”) had been transferred, withdrawn, or otherwise dispersed from the BMO Account to an account at CIBC, listing Kapil as the account holder. The Receiver has written to CIBC to request information regarding this account, but such information has not yet been provided.

9. Kapil also continued to use the Debtor’s Telephone Numbers (as defined in the Second Report) and is now associating them with a new business related to him, Printer Boss. Fibernetics is the carrier of the Telephone Numbers, which appear not to be in the Debtor’s name.

10. The website for Printer Boss is almost the mirror image of the Debtor’s website, and used the same platform. The coding behind the PB Website revealed connections to the Debtor’s website. The PB Website also used the Debtor’s name, logo, and/or other marks.

11. The Receiver is concerned about Kapil’s history of conduct, as set out above, and in particular, the removal of the Secreted Funds and dissipation and/or removal of the Debtor’s Assets. The Receiver requires additional powers in order to fully investigate the disposition of the Debtor’s Assets, including, but not limited to the nature and uses of the Secreted Funds, while protecting the Receiver’s ability to retrieve the Secreted Funds from Kapil.

C. SEALING OF CONFIDENTIAL APPENDICES

12. The Receiver requests an Order sealing the Confidential Appendices until further order of this court,

D. APPROVAL OF SECOND REPORT AND ACTIVITIES

13. The Receiver seeks approval of the Second Report and the Receiver’s activities as set out in the Second Report.

14. Section 101 of the *Courts of Justice Act*, RSO 1990 (as amended), section 243 of the *Bankruptcy and Insolvency Act*, RSC 1985 c B-3 (as amended, and Rule 37.07(2) of Ontario's *Rules of Civil Procedure*, RRO 1990, Reg 194 (as amended).

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

- (a) the Second Report and the attachments thereto;
- (b) Draft Order; and
- (c) such further and other evidence as counsel may advise and this Honourable Court may permit

October 30, 2018

LERNERS LLP
130 Adelaide Street West, Suite 2400
Toronto, ON M5H 3P5

Domenico Magisano LS#: 45725E
dmagisano@lernalers.ca
Tel: 416.601.4121 /Fax: 416.601.4123

Emily Y. Fan LS#: 59788H
efan@lernalers.ca
Tel: 416.601.2390 / Fax: 416.867.2452

Lawyers for MNP Ltd., in its capacity as the
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Graphics Inc.

THE TORONTO-DOMINION
BANK and BOSS LOGO PRINT &
Applicant GRAPHICS INC.
Respondent

Court File No.: CV-18-00605297-00CL

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

Proceeding commenced at Toronto

**NOTICE OF MOTION
(Returnable October 31, 2018)
(re expansion of powers, *ex parte*)**

LERNERS LLP
130 Adelaide Street West, Suite 2400
Toronto, ON M5H 3P5

Domenico Magisano LS#: 45725E
dmagisano@lernalers.ca
Tel: 416.601.4121 /Fax: 416.601.4123

Emily Y. Fan LS#: 59788H
efan@lernalers.ca
Tel: 416.601.2390 / Fax: 416.867.2452

Lawyers for the MNP Ltd., in its capacity as the
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**ONTARIO
SUPERIOR COURT OF JUSTICE
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BETWEEN:

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- and -

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**SECOND REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF
BOSS LOGO PRINT & GRAPHICS INC
October 30, 2018**

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APPENDICES

Appendix "A"	Receivership filing acknowledgment dated September 7, 2018
Appendix "B"	Certificate of Appointment dated September 14, 2018
Appendix "C"	Private Receiver's Report (without Appendices), date d September 17, 2018
Appendix "D"	Appointment Order, dated September 19, 2018
Appendix "E"	Trustee's Preliminary Report
Appendix "F"	Ontario Land Registry - Parcel Register Search for PT LT 5 Con. 8, Pickering PT 6, 40RD23; City of Pickering dated October 18, 2018
Appendix "G"	Message that was posted to the bosslogo.com website (September 21, 2018)
Appendix "H"	Screen shot of an excerpt of the coding behind the www.printerboss.com website (September 20, 2018)
Appendix "I"	E-mail exchange between Mr. Bhatti and Mr. Magisano (September 24, 2018 to September 26, 2018)
Appendix "J"	Screen shots of the www.printerboss.com website and web page source code (After September 24, 2018)
Appendix "K"	A copy of the email from Great Minds Software Solutions Inc. (formerly Great Minds Consulting), dated October 25, 2018, with attachments

CONFIDENTIAL APPENDICES

- Confidential Appendix “1” Boss Logo Print & Graphics Inc’s Bank of Montreal bank statements from May 1 to August 31, 2018
- Confidential Appendix “2” Summary of Withdrawals by and Payments and Transfers to the Kapil Sunak from Boss Logo Print & Graphics Inc’s Bank of Montreal account – June 1 to 31 August 31, 2018, including supporting documentation
- Confidential Appendix “3” A copy of the Receiver’s letter to Canadian Imperial Bank of Commerce, dated October 2, 2018

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**SECOND REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF
BOSS LOGO & GRAPHICS INC
October 30th, 2018**

INTRODUCTION AND PURPOSE OF THIS REPORT

1. On September 4, 2018, (the **"Date of Receivership"**) MNP Ltd. (**"MNP"**) became the privately-appointed receiver (the **"Private Receiver"**) of the assets, property and undertakings (the **"Collateral"**) of the Boss Logo Print & Graphics Inc (the **"Company"** or **"BLPG"**) that are subject to the security interests of The Toronto-Dominion Bank (the **"TD Bank"**) pursuant to the General Security Agreement, dated June 20, 2017. A copy of the receivership filing acknowledgment dated September 7, 2018 issued by the Office of Superintendent of Bankruptcy Canada is attached hereto as **Appendix "A"**.

2. On September 14, 2018, the BLPG made an assignment in bankruptcy and MNP was appointed as Licensed Insolvency Trustee (the “**Trustee**”) of BLPG’s bankruptcy estate, subject to affirmation at the first meeting of creditors (the “**FMOC**”). A copy of the Certificate of Appointment dated September 14, 2018 issued by the Office of Superintendent of Bankruptcy Canada is attached hereto as **Appendix “B”**.
3. On September 17, 2018, MNP in its capacity as Private Receiver issued its Report to the Court (the “**Private Receiver’s Report**”) in support of the TD Bank’s application for a court-appointed receivership. The Private Receiver’s Report reported on, among other things, the conduct of the Company, the Company’s principal shareholder and CEO, Kapil Sunak (“**Kapil**”), and the status of the Company’s property, assets and undertaking, as compared to prior to the Private Receiver’s appointment. A summary of the Private Receiver’s findings is described in more detail later in this report. A copy of the Private Receiver’s Report (without Appendices) is attached hereto as **Appendix “C”**.
4. On September 19, 2018, the TD Bank sought and obtained an Order (the “**Appointment Order**”) in the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) appointing MNP as court-appointed receiver of the property, assets and undertaking (the “**Assets**”) of the Company (in this capacity, the “**Receiver**”). A copy of the Appointment Order is attached hereto as **Appendix “D”**.
5. On October 1, 2018 the FMOC was convened for BLPG’s bankruptcy, wherein the Trustee was affirmed and provided its report to the creditors on the preliminary administration of the estate (the “**Trustee’s Preliminary Report**”). A copy of the Trustee’s Preliminary Report is attached hereto as **Appendix “E”**.
6. On October 24, 2018, the Receiver’s first report to the Court, dated October 23, 2018 (the “**First Report**”) was served in connection the Receiver’s Motion (returnable on October 31, 2018) for

an Order, seeking amongst other things:

- (a) approving the Asset Purchase Agreement dated October 23, 2018 (the “**APA**”) entered into between the Receiver and Keros Corporation (“**Keros**” or the “**Purchaser**”), and authorizing the Receiver to take all steps necessary to complete the transaction contemplated under the APA;
- (b) vesting title in and to the Purchased Assets (as such term is defined in the APA) in the Purchaser or as it may direct, free and clear of any encumbrances, save and except as otherwise contemplated by the APA; and
- (c) authorizing the Receiver to make an interim distribution(s) to the TD Bank, subject to a reserve.

7. The purpose of this report of the Receiver (the “**Second Report**”) is to:

- (a) update the Court on the results of the Receiver’s investigations of the Company and Kapil’s conduct prior to MNP’s appointment as the Private Receiver, in particular with regard to the certain funds that appear to have been paid to the Kapil in July and August 2018 (the “**Secreted Funds**”), as well as after; and,
- (b) provide support for the Receiver’s request for an Order of the Court, *inter alia*:
 - (i) expanding the Receiver’s powers (as more particularly detailed below in Paragraphs 20(a) through (o)) to:
 - (1) further investigate the disposition of the Property of BLPG, including, but not limited to, the nature and uses of the Secreted Funds;

- (2) obtain a judgment against Kapil with respect to the Secreted Funds, or alternatively, a lien over certain of Kapil's assets to ensure that there isn't a further dissipation of Kapil's assets until there is a final determination on repayment of said funds;
 - (3) further investigate the transfer and removal of the Property prior to the Date of Receivership; and
 - (4) stop the unauthorized use by Kapil or parties related and/or associated thereto to certain of the Property, including but not limited to BLPG's intellectual property and intangibles.
- (ii) sealing certain sensitive documents, pending further Order of this Court; and
 - (iii) approving the Receiver's activities to date and those of its independent legal counsel, Lerner LLP ("**Lerners**"), as set out in this Second Report

TERMS OF REFERENCE

8. In preparing this Second Report, the Receiver has relied on information regarding the Company and the Property:
 - (a) included in the materials filed with the Court by the Applicant in connection with these proceedings and particularly:
 - (b) the affidavit of Peter Hanke (the "**Hanke Affidavit**"), which formed part of the Application Record, dated September 18, 2018, filed with this Court in support of the application for the Appointment Order;

(c) information provided by Kapil, and the Company's directors and management, the Applicants and their respective legal counsel as detailed further in the Private Receiver's Report, the First Report, and this Second Report; and,

(d) as otherwise made available or provided to the Receiver and its counsel through MNP's appointment as Private Receiver and as Trustee.

9. Except as described in this Second Report, the Receiver 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 Handbook.

10. All currency references contained herein are in Canadian Dollars, unless otherwise specified. All capitalized terms not otherwise defined herein shall have the meanings as defined in the Appointment Order, unless otherwise specified.

BACKGROUND AND THE PRIVATE RECEIVERSHIP

11. As noted earlier, MNP was appointed as the Private Receiver on September 4, 2018. Prior to its appointment as the Private Receiver, MNP had acted as consultant to TD Bank¹ with respect to the business and affairs of BLPG. In that capacity, MNP had on a number of occasions attended and toured the Company's premises municipally known as 3115 14th Avenue, Suites 4 through 7, Markham, Ontario (the "**Premises**") and accordingly, was familiar the state of the Company's business and the Property².

12. As indicated in the First Report, BLPG provided trade printing services from the Premises. A significant portion of BLPG's business was driven through a proprietary e-commerce platform

¹ With the consent of BLPG as per the engagement letter dated July 10, 2018.

² Additionally, MNP had engaged an appraiser to provide a forced liquidation appraisal of BLPG's equipment.

(the “**E-commerce Platform**”). Customers of BLPG connected to the E-Commerce Platform through BLPG’s website (the “**Website**”) and web pages linked to various domain names, including but limited to bosslogo.com and 5000cards.com (collectively the “**Domain Names**”). The E-Commerce Platform included a customer portal for the customer to obtain pricing for their print job(s), submit their print job(s) and related artwork, as well as track the status of their print job(s). Through the E-Commerce Platform customers paid (via credit card charge) in advance of the delivery of their print job(s) and accordingly was a main repository of customer information and data associated with BLPG’s business (the “**Customer Data**”).

13. A summary of events that occurred between September 4, 2018 (the day on which MNP was appointed as Private Receiver) and September 17, 2018 (two days prior to MNP’s appointment as the Receiver) can be found at paragraphs 13 through 23 of the Private Receiver’s Report. In particular, the Private Receiver noted:

- a) virtually all books, records and equipment (including computers) located in the office area at the Premises had been removed. Kapil advised the Private Receiver that he had “cleaned up” the Premises by throwing out many of the paper books and records, as well as the office computers³;
- b) the plant area was noticeably devoid of paper inventory and skids of incomplete print jobs, as compared to what MNP has previously observed during the pre-receivership period when it previously attended the Premises. Kapil advised that all completed print jobs had been moved over the September 1 to 3, 2018 long weekend (the “**Labour Day Weekend**”) to premises municipally known as 1550 Caterpillar Road, Mississauga,

³ Kapil advised that the computer hard drives at the Premises were destroyed and thrown in the garbage as they were old and, according to Kapil, had personal information therein

Ontario (“**Mi5’s Premises**”) and belonging to Mi5 Print & Digital Communications Inc. (“**Mi5**”);

- c) Following the Date of Receivership, the Receiver discovered that the Website had been modified and had a banner at the top which stated as follows:

“We are restructuring and streamlining our production processes as such orders can now be picked up from 1550 Caterpillar Rd, Mississauga, ON L4X 1E7. Please call 416 657 2677 for more information.”

The address noted in the banner is the same as address as Mi5’s Premises.

- d) Additionally, on September 4, 2018 at 10:59 a.m. and just in advance of the Private Receiver’s attendance to take possession⁴ on the Date of the Receivership, customers of the Company were sent an email which providing the same message mentioned above.

- e) the Private Receiver has been advised by former employees that they believed that certain desktop computers which contained some or all of BLPG’s books and records were moved to Kapil’s personal residence located at 3050 Concession 8, Ashburn, Ontario (the “**Kapil Property**”). A copy of a parcel search confirming that Kapil owns the Kapil Property is attached hereto as **Appendix “F”**.

- f) the Private Receiver has further been advised by former employees that they believe certain parts of the Property were removed from the Premises over the Labour Day Weekend, including a five (5) stitcher heads to the Heidelberg Stitchmaster, as well as recently purchased and owned Apple desktop computers. All of the identified missing items have yet to be located.

⁴ The Private Receiver attended at the Premises to take possession on or about 12 noon on September 4, 2018.

14. Kapil had on or about the Date of Receivership pursued restarting BLPG's on-line printing business and had initially tried to form a business relationship with Mi5⁵. Based on discussions with Mi5, that relationship soon soured, resulting in Kapil moving to form a business relationship with another competitor.
15. Throughout this period and to this date, Kapil has continued to use certain of BLPG's Property, including the E-commerce Platform and the Website, in order to restart BLPG's on-line printing business, and initially still using the Website of BLPG. A discussion of the Kapil's use of BLPG's Property and the steps taken by the Receiver to stop his use are outlined in detail below.

RECEIVER FURTHER INVESTIGATIONS AND ACTIVITIES

16. Since the Private Receiver's Report was issued, the Receiver has discovered that:
 - (a) based on discussions with Mi5, Kapil purported to Mi5 that he owned BLPG's on-line printing business including the E-commerce Platform, the Website and associated Domain Names. The Receiver understands from Mi5, that upon further investigations by Mi5, it concluded that Kapil was not the owner of such property and confronted Kapil regarding same. Following which, and on or about September 15, 2018, Kapil vacated Mi5's Premises and took some computers it had brought there. As discussed below, the Receiver later discovered that Kapil had moved to a premise municipally known as 139 Basaltic Road, Concord, Ontario ("**MPI's Premises**") and belonging to MPI Print Group ("**MPI**").
 - (b) on issuance of the Appointment Order, the Receiver immediately contacted MPI and attempted to obtain access to MPI's Premises for the purpose of determining whether

⁵ Prior to the Private Receivership, BLPG had been actively soliciting offers from other companies in the printing industry, which included Mi5, MPI and others. As noted in Paragraphs 9 to 11 of the Private Receiver's Report, on August 24, 2018, Kapil presented to the TD Bank a draft offer from Mi5 to purchase the business, but it was not acceptable to the TD Bank.

any of BLPG's Property⁶ was relocated at said premises. After initially being denied access and following engaging security services to monitor the location, the Receiver was provided extremely limited and highly supervised access to MPI's Premises. While the Receiver did not find any BLPG assets at MPI's Premises, it was not able to conclusively determine whether any of BLPG's assets were located at MPI's Premises due to the extremely limited and highly supervised nature of the tour.

- (c) on or about September 17, 2018 Kapil posted or directed persons to post on the Website a message to redirect BLPG's customers to a new business associated with Kapil, Printer Boss. In this instance, Kapil advised that BLPG has "*closed down and has shut its doors*" and then advises that he has "accepted a position with www.printerboss.com as a President of Online Sale and Marketing" commencing September 17, 2018. A viewing of www.printerboss.com discloses that it operates from MPI's Premises. A copy of the message that was posted to the Website is attached as **Appendix "G"**.
- (d) The website for Printer Boss (www.printerboss.com) (the "**PB Website**"), represented almost a mirror image of the Website, including the E-commerce Platform that belonged to BLPG and was using the same the BLPG's E-commerce Platform and also the customer information belonging to BLPG contained therein. A review of the code behind the PB Website reveals the connections to Website of BLPG. A screen shot of an excerpt of the coding behind the PB Website is attached hereto as **Appendix "H"**.
- (e) Following receipt of the Appointment Order, and with powers afforded the Receiver therein, the Receiver based on its investigations associated the Domain Names, determined the location of the hosting servers (the "**Web Servers**") for the Website, as well as the PB Website, and on September 20, 2018, arranged for the removal of Kapil's

⁶ The Receiver was seeking to locate missing computers, and printing equipment parts as outlines above in Paragraphs 13(f).

access to the Web Servers. Additionally, the Receiver arranged for the Web Servers to be disconnected from the internet so that they could no longer be accessed by Kapil. The disconnection of the Web Servers also caused the Website and PB Website to go offline.

- (f) Upon doing so, the Receiver received correspondence from Usman Bhatti who purported to be counsel for Kapil. The Receiver had previously been introduced to Mr. Bhatti as counsel to MPI and has subsequently confirmed that he now acts for both MPI and Kapil.
- (g) Mr. Bhatti's e-mail to the Receiver resulted in an e-mail exchange between Mr. Bhatti and Domenico Magisano, of Lerner, counsel to the Receiver. Mr. Magisano advised Mr. Bhatti of the history relating to MNP's engagement both as Private Receiver and Receiver and requested his clients' cooperation with the Receiver as required by the Appointment Order. Mr. Magisano's e-mail also invited Mr. Bhatti's clients to submit a property proof of claim should they believe that the Receiver is in possession of property belonging to either of his clients.
- (h) The e-mail exchange ended with a telephone call between Mr. Magisano and Mr. Bhatti followed by an e-mail exchange wherein Mr. Usman confirmed that he would respond to Mr. Magisano later that day or the next day. Mr. Magisano did not receive a response from Mr. Bhatti and the Receiver did not receive a property proof of claim from either Kapil or MPI. A copy of the e-mail exchange between Mr. Bhatti and Mr. Magisano is attached hereto as **Appendix "I"**.
- (i) Additionally, and following the disconnection of the Web Servers on or about September 24, 2018 the website for Printer Boss (the "**Backup PB Website**") was back online. The Receiver has been advised by a former employee of BLPG and Kapil/Printer

Boss⁷ (the “**Former PB Employee**”) that the Back-up PB Website (together with the E-commerce Platform) was brought back up using a March 2018 back-up copy of the Website (together with the E-commerce Platform and Customer Data⁸) belonging to BLPG; additionally, the Former PB Employee has advised that he was asked to try and retrieve the Web Servers following the shut-down of the PB Website by the Receiver, but refused. As with the PB Website, it is evident from a review of the Back-up PB Website that it is simply a modified version of the Website and E-commerce Platform belonging to BLPG and forming part of the Property subject to this receivership proceeding. Attached hereto as **Appendix “J”** are screen shots of the Back-up PB Website that included BLPG graphics, name and references in source code that demonstrate that this website was a simply a modified version of the Website and E-commerce Platform associated with BLPG.

- (j) On October 25, 2018, the Receiver and its counsel received an email from Viimalan Y of Great Minds Software Solutions Inc (the “**Developer**”) advising that “the design and code that ran Bosslogo, white label technology, and the image extracting belongs to Great minds Software Solutions Inc. Only the deployed package belongs to Bosslogo.” A copy of the email from the Developer, together with the associated attachments are attached hereto as **Appendix “K”**. The Receiver is currently reviewing the information provided by the Developer in order to address his claim. However, the Former PB Employee has advised that he is knowledgeable of the Developers activities and has advised as follows:

⁷ Now working for Mi5

⁸ Albeit up to March 2018

“Kapil had mentioned to me several times that Mr. Manish Handa has created the initial site for him which was then called (5000cards.com) and Bosslogo.com was derived from the same source code.”

“Vimalan [the Developer] always used to complaint about how the system is based on older technolog and very time consuming to manipulate because he did not build the website from scratch, it makes it much harder to reverse engineer it first to restyle it again. Me and Vimalan [the Developer] worked on a project together called "WHITE LABEL WEBSITES". This was a unbranded version of bosslogo.com to sell to his clients so they could have their own website taking orders. Which will than come to bosslogo.com directly. I sold many white label websites and Vimalan [the Developer] had initiated their portals with SQL database and all the back office modules for live shipping rates and pricing of bosslogo.com”

17. Pursuant to the terms of the credit facility agreement between BLPG and the TD Bank, BLPG had an operating account at TD Bank (the “**TD Account**”) which was supposed to be used for all BLPG transactions. However, MNP⁹ became aware that BLPG had been operating a bank account at Bank of Montreal (the “**BMO Account**”) that was opened in early 2018. Pursuant to the Forbearance Agreement between TD Bank and BLPG, dated August 2, 2018, BLPG was supposed to have closed the BMO Account. Upon further investigation by the Receiver it was determined that between May 1 and August 31, 2018:
- (a) \$870,346.14 was deposited to the BMO Account of which approximately \$846,263.35 was credit card remittances settled through Moneris, BLPG’s point of sale payment processing supplier. A copy of the BMO bank statements from May 1 to August 31, 2018 will be provided to the Court as **Confidential Appendix “1”**;
 - (b) in the 4 months prior to MNP’s appointment as the Private Receiver, \$352,544.83 (the “**Secreted Funds**”) was transferred, withdrawn by Kapil, or otherwise dispersed out of the BMO Account to a Canadian Imperial Bank of Commerce (“**CIBC**”) account held in Kapil’s personal name (the “**Kapil Account**”); and,

⁹ During MNP’s engagement as a consultant to TD Bank

A summary of the withdrawals by and payments and transfers to the Kapil from the BMO Account to the Kapil from June 1 to August 31, 2018, including the supporting documents will be provided to the Court as **Confidential Appendix “2”**.

18. On October 2, 2018, the Receiver wrote to CIBC requesting further particulars regarding the disbursements listed in Confidential Appendix “2”. A copy of the Receiver’s letter to will be provided to the Court as **Appendix “3”**. As per the Receiver’s discussions with Ahmad Mozaffari, in house legal counsel at CIBC on October 24 and 26, 2018, we are advised that CIBC has reviewed the Appointment Order and are concerned with providing the information requested without a further Order of this Court, due the information being associated with Kapil, personally.
19. Prior to the Date of the Receivership, the following telephone numbers were associated with and used¹⁰ by BLPG in its business: 866-689-2677, 416-657-2677, and 905-477-5622 (collectively, the **“Telephone Numbers”**). Notwithstanding the receivership or its bankruptcy, Kapil has continued to use the Telephone Numbers and is now associating them with Printer Boss. The Receiver has recently determined that Fibernetics Corp.(**“Fibernetics”**) is the carrier for the Telephone Numbers. Fibernetics has advised that the Telephone Numbers are not in the name of BLPG and has advised that they cannot disclose the name of the owner due to privacy issues.
20. Given that certain of the above-mentioned documents potential sensitive and personal information (e.g. banking and bank account information), the Receiver is requesting that certain documents identified as a **“Confidential Appendix”** be sealed pending further Order of this Court.

¹⁰ Where listed in contact details for BLPG.

PROPOSED EXPANSION OF POWERS

21. The Receiver is concerned about Kapil's actions to date and, in particular, Kapil's removal of BLPG assets from the Premises and secretion of funds from the BMO Account to Kapil and the Kapil Account. Given Kapil's history of transferring assets immediately before the Receivership. The Receiver seeks the following relief:

- (a) Judgment against Kapil in the amount of \$352,544.83 plus post-judgment interest as prescribed by the *Courts of Justice Act*;
- (b) in the alternative to (a) above, an Order declaring that the Secreted Funds form part of the Property and authorizing the Receiver to register a lien on title to the Kapil Property¹¹ in the principal amount of the Secreted Funds;
- (c) in the alternative to (a) or (b) above, an Order authorizing the Receiver to register a lien on title to the Kapil Property in the principal amount of the Secreted Funds and an Order requiring Kapil to either: (i) provide the Receiver with the Secreted Funds; or (ii) serve a responding affidavit with respect to the Secreted Funds within ten (10) days of said Order; and
- (d) an Order pursuant to section 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act* ("PIPEDA") authorizing and directing CIBC to provide the Receiver with the banking and related information listed in the Receiver's letter of October 2, 2018, including, but not limited to, bank statements and cancelled cheques for the Kapil Account;

¹¹ The Kapil Property has a mortgage held by CIBC.

- (e) an Order authorizing CIBC to answer any questions and provide any additional informational requested with respect to the matters listed in (d) above or other accounts held by Kapil at CIBC;
- (f) an Order pursuant to section 7(3)(c) of PIPEDA authorizing and directing Fibernetics to provide the Receiver with the customer name and contact information associated with the Telephone Numbers;
- (g) an Order directing Kapil and/or the owners, controllers, operators or other individuals or entities with care and control of the www.printerboss.com website (“**Printer Boss Operators**”) to cease and desist from using BLPG’s source codes, board schematics or other website related information related to BLPG’s website, including but not limited to web page design elements, color schemes, type styles and interactive elements.
- (h) an Order directing Kapil and/or the Printer Boss Operators to cease and desist from using BLPG’s name, logo or other marks on the www.printerboss.com website;
- (i) an Order directing Kapil and/or the Printer Boss Operators to cease and desist from using any of BLPG’s data copied, from back-ups or otherwise, including but not limited to customer names, addresses, phone numbers, email addresses, usernames, passwords, account details, job history, and invoices;
- (j) an Order pursuant to section 7(3)(c) of PIPEDA authorizing directing Kapil and/or the Printer Boss Operators to disclose and deliver to the Receiver all customer information, including but not limited to list of customers, orders, invoices, and related information generated through the URLs associated with the www.printerboss.com domain name;
and

- (k) an Order directing Kapil and /or the Printer Boss Operators to comply with relief sought in Paragraphs 20(g) through (j) of this Second Report within seven (7) days of receiving a copy of said Order, failing which an Order authorizing the Receiver to commence contempt proceedings against Kapil and /or the Printer Boss Operators; and
- (l) an Order directing the Receiver not to publicly disclose the information received in Paragraphs 20(d) through (f) and 20(j) without further Order of this Court. However, nothing in this Order shall preclude the Receiver from delivering a copy of such aforementioned information to this Court by way of confidential brief.

22. The Receiver intends to serve this report and associated motion record upon CIBC, Kapil and Mr. Usman in his capacity as counsel to Kapil.

CONCLUSION AND RECOMMENDATIONS

23. Based on the foregoing, the Receiver respectfully recommends that the Court make an order granting the relief detailed in the draft order appended at Tab 3 of the Receiver's Motion Record.

All of which is respectfully submitted this 30th day of October 2018

MNP LTD.,

in its capacity as Court-appointed Receiver of
Boss Logo Print & Graphics Inc. and
not in its personal or corporate capacities

Per:



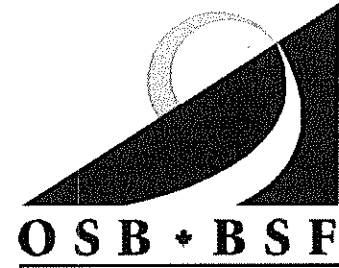
Matthew Lem, CIRP
Licensed Insolvency Trustee

APPENDIX "A"

From | De:

Carlos Da Silva

Assistant Bankruptcy
Office of the Superintendent of Bankruptcy Canada
Innovation, Science and Economic Development
Canada (ISED) / Government of Canada
Carlos.Dasilva@Canada.ca / Tel: 416-271-3582 / TTY: 1-866-694-8389
Adjointe des faillites
Bureau du Surintendant des Faillites Canada
Innovation, Sciences et Développement
économique Canada (ISDE) / Gouvernement du Canada
Carlos.Dasilva@Canada.ca / Tél.: 416-271-3582 / ATS: 1-866-694-8389



**FACSIMILE MESSAGE/TRANSMITTAL SLIP
FICHE DE MESSAGE/TRASMISSION PAR TÉLÉCOPIEUR**

No. of pages (including this form) No. de pages (incluant ce formulaire)		Pages: 2
Date:	Friday, September 7, 2018	
To À:	Matthew Lem	
Attention:	(416) 323-5240	
Fax:		

Re: Receivership of

**31-458536 SAFETY
BOSS LOGO PRINT & GRAPHICS INC.**

Message:

Please find attached the Receivership for the above referenced estates.

Best regards,

Carlos Da Silva



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

RECEIVER: MATTHEW ERIC LEM
MNP LTD / MNP LTÉE
111 Richmond ST W, Suite 300
Toronto, ONTARIO
M5H 2G4

DATE: September 7, 2018

RE: Filing of Receivership and Reporting Duties of Receiver

ESTATE NAME: BOSS LOGO PRINT & GRAPHICS INC.

ESTATE NO: 31-458536

Dear Sir/Madam,

We write to acknowledge receipt of Form 87, Notice and Statement of the Receiver, for the above noted receivership. Please note the assigned estate number and ensure this number is on all future correspondence.

As a reminder, subsection 246(2) of the Bankruptcy and Insolvency Act (BIA) and Rule 126 of the Bankruptcy and Insolvency General Rules require the receiver to prepare interim reports relating to the receivership at least once every six months and provide copies thereof to the Superintendent, to the insolvent person or the Licensed Insolvency Trustee (in the case of a bankrupt) and to any creditor who requested a copy.

In addition, pursuant to subsection 246(3) of the BIA and Rule 127, the receiver shall, after completion of his/her duties, prepare a final report and a statement of accounts containing the prescribed information relating to the receivership and provide a copy thereof to the Superintendent, to the insolvent person or the Licensed Insolvency Trustee (in the case of a bankrupt) and to any creditor who requested a copy.

Please contact this office should you have any questions regarding any of the above.

Superintendent of Bankruptcy

151 Yonge Street, 4th Floor, Toronto, ONTARIO, M5C 2W7, 877/376-9902

Canada

APPENDIX "B"



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-2420697
Estate No.: 31-2420697

In the Matter of the Bankruptcy of:

Boss Logo Print & Graphics Inc
Debtor

MNP LTD / MNP LTÉE
Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	September 14, 2018, 13:24	Security:	\$0.00
Date of trustee appointment:	September 14, 2018		
Meeting of creditors:	October 01, 2018, 13:00 111 Richmond ST W, Suite 300 Toronto, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: September 14, 2018, 13:32

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902

Canada

APPENDIX "C"

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

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

- and -

BOSS LOGO PRINT & GRAPHICS INC

Respondent

**APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C.43, AS AMENDED**

**REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS PRIVATELY-APPOINTED RECEIVER OF
BOSS LOGO PRINT & GRAPHICS INC**

September 17, 2018

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II TERMS OF REFERENCE 2

III BACKGROUND 3

IV TAKING POSSESSION 4

V PRELIMINARY INVESTIGATIONS 7

VI SALES PROCESS..... 9

VI CONCLUSION..... 12

APPENDICES

- Appendix "A" A copy of Private Receivership Appointment Letter, dated September 4, 2018
- Appendix "B" Pictures of the offices taken on September 4, 2018
- Appendix "C" A copy of the email sent to customers, dated September 4, 2018
- Appendix "D" Pictures of the Heidelberg Stitchmaster taken on September 15, 2018
- Appendix "E" A copy of the Information Memorandum, dated September 12, 2018
- Appendix "F" A copy of the Modified Sales Process and Time Lines

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

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

- and -

BOSS LOGO PRINT & GRAPHICS INC

Respondent

**APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C.43, AS AMENDED**

**REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS PRIVATELY-APPOINTED RECEIVER OF
BOSS LOGO PRINT & GRAPHICS INC**

September 17, 2018

I INTRODUCTION AND PURPOSE OF THIS REPORT

1. On September 4, 2018 (the “**Date of Receivership**”) and pursuant to the General Security Agreement, dated June 20, 2017 granted by Boss Logo Print & Graphics Inc (the “**Respondent**”) in favour of The Toronto-Dominion Bank (the “**TD Bank**”), MNP Ltd. (“**MNP**”) became the privately-appointed receiver (the “**Receiver**”) of the assets, property and undertakings of the Respondent that are subject to the security interests of the TD Bank (the “**Collateral**”). Attached hereto as **Appendix “A”** is a copy of the private receivership appointment letter.

2. Subsequently, on September 14, 2018 the Respondent made an assignment in bankruptcy and MNP was appointed as Licensed Insolvency Trustee of the Respondent, subject to affirmation of the appointment at the first meeting of creditors to be held on October 1, 2018.
3. On September 17, 2018, the TD bank filed an application (the “**Application**”) with Ontario Superior Court of Justice (Commercial List) (the “**Court**”) to convert the private receivership to a court-appointed receivership.
4. The purpose of this Report is to:
 - (a) provide the Court with information concerning the conduct of the Respondent, its owner and the Respondent’s assets, pre and post the Date of Receivership; and
 - (b) in support of the modification to the Model Receivership Order with respect to the approval of the Sales Process commenced by the Receiver, *nunc pro tunc*.

II TERMS OF REFERENCE

5. In preparing this Report, the Receiver has relied on information regarding the Respondent and the Collateral:
 - (a) included in the motion records and other materials filed with the Court by the Applicant in connection with these proceedings. Including, but not limited to information included in:
 - (i) the affidavit of Peter Hanke sworn September 17, 2018 (the “**Hanke Affidavit**”), which was attached to the Application Record;
 - (b) derived from discussions and information provided by the Respondent’s directors and management, former employees of the Respondent, customers of the

Respondent, representatives of the Respondent's landlord, trade creditors/suppliers of the Respondent, the TD Bank and its legal counsel; and

(c) as otherwise made available or provided to the Receiver and its counsel.

6. Except as described in this Report, the Receiver 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 Handbook.
7. All currency references contained herein are in Canadian Dollars, unless otherwise specified.

III BACKGROUND

8. From July 5, 2018 to September 4, 2018 (the "**Pre-receivership Period**"), MNP acted as a consultant to the TD Bank to review (the "**Business Review**") the business and financial affairs of the Respondent, including to make an assessment of the estimated net realizable value of the Collateral. As part of the Business Review, MNP had attended at the Respondent's premises, municipally known as 3115 14th Avenue, Suites 4,5,6 & 7, Markham Ontario (the "**Premises**") on multiple occasions and toured the facility. In addition, the Receiver had engaged an appraiser, who appraised (on a forced liquidation basis) and prepared an inventory of all of the Respondent's equipment.
9. On August 2, 2018, the TD Bank and the Respondent entered into a forbearance agreement (the "**Forbearance Agreement**") to allow the Respondent to fully explore self-initiated efforts to sell the business as a going-concern (the "**Respondent's Sales Efforts**"). Based on Kapil Sunak ("**Kapil**"), president and CEO of the Respondent representations that he was close to secure offers for the purchase of the Respondent's business and/or assets, one of the milestone terms, was

that the Respondent was to secure by 5 PM on August 31, 2018, at least one (1) binding written offer for the Respondent's business and/or assets for a price of not less than \$3 million (the "**Offer Requirement**"). A copy of the Forbearance Agreement has been attached as Exhibit "L" to the Hanke Affidavit. Additionally, as part of the Forbearance Agreement and among other things, the Respondent consented to the appointment of a receiver.

10. In connection with the Forbearance Agreement, on August 24, 2018, Kapil presented to the TD Bank a draft offer (asset purchase agreement) with a purchase price of less than \$3 million, which he had solicited (the "**Offer**").
11. On or about August 31, 2018, the TD Bank advised the Respondent that Offer was significantly less than the amount necessary to repay the Respondent's indebtedness to the TD Bank, and as such the TD Bank was not prepared to discharge its security registrations to facilitate the sale. In addition, Kapil was advised that he had not satisfied the Offer Requirement under the Forbearance Agreement.
12. The Respondent defaulted under the terms of the Forbearance Agreement, as noted in Paragraph 16 of the Hanke Affidavit, which Kapil knew meant that enforcement by the TD Bank and a receivership was imminent.

IV TAKING POSSESSION

13. On or about 12 noon on September 4, 2018, the Receiver attended at the Premises to commence taking possession and control steps.
14. Upon arriving, the Receiver met with Kapil; there were no other employees present and working. The Receiver soon discovered that the office area had been cleaned out of virtually all of papers and equipment, including the Respondent's books and records and computers. Attached hereto

as **Appendix "B"** are some photographs taken by the Receiver of the offices at the Date of Receivership. When questioned on the lack of records and computers, Kapil's response was that he was trying to clean the Premises for the Receiver and that the computers were all old and were placed in the garbage. On further questioning, Kapil advised that he was also concerned with personal information on computers and in the hands of the Receiver, so he smashed all the hard drives before throwing them in the trash bin. On inspection of the trash bin, it was empty, wherein Kapil advised that it had been picked-up earlier.

15. On review of the plant area, the Receiver discovered it to be noticeably devoid of paper inventory and skids of incomplete print jobs, as compared to what MNP has previously observed during the pre-receivership period when it previously attended the Premises. Kapil advised that all completed jobs had been moved to the premises of Mi5 Print & Digital ("**Mi5**"), municipally known as 1550 Caterpillar Road, Mississauga, Ontario ("**Mi5's Premises**"). On further questioning on whether any paper inventory had been moved to Mi5's Premises, Kapil advised "No", and asserted that they had been working all weekend to complete jobs in anticipation of the closure/receivership and had used up much of the paper inventory.
16. The Receiver also asked Kapil whether any equipment parts, equipment or other inventory items had been removed. Kapil again advised "No", except for an Epson Stylus Pro 9900 printer which subject to the security interest of Heidelberg Canada Graphic Equipment Limited ("**Heidelberg CDA**"). Kapil further advised that this printer was removed in order to ensure that it was not locked up at the Premises with the other equipment by the receivership, such that Heidelberg could not retrieve it. Heidelberg CDA has confirmed to the Receiver that they were verbally notified that the aforementioned was moved and would make arrangement for its retrieval.

However, Heidelberg also notified the Receiver that there was three (3) other pieces of equipment subject their security interest that were not moved.

17. Following the Date of Receivership, the Receiver discovered that the Respondent's website, bosslogo.com, (the "**Website**") had been modified and had a banner at the top which stated as follows:

"We are restructuring and streamlining our production processes as such orders can now be picked up from 1550 Caterpillar Rd, Mississauga, ON L4X 1E7. Please call 416 657 2677 for more information."

The address noted in the banner is the same as address as Mi5's Premises and is consistent with Kapil's advice that the print jobs were moved to Mi5. The Receiver notes that the above banner has since been removed from the Website.

18. Additionally, customers of the Respondent received an email, which detailed the same information mentioned in paragraph 17 above. A redacted copy of the email received by customers is attached hereto as **Appendix "C"**. The Receiver has redacted the email to protect the privacy of the customer.

19. The Receiver believes that the Website and associated domain name forms part of the Collateral, however, the Receiver had not yet taken any actions to take control of the Website, focusing rather on the realizing on the equipment as soon as possible in order to minimize occupancy costs. Additionally, from the Receiver's experience recognition by a domain name registrar, without a court order or proof the registrant's bankruptcy, to affect a transfer of ownership of the domain name can be difficult.

20. Despite requests to Kapil, the Receiver has yet to receive a full set of books and records, electronic or otherwise, for the Respondent. With the recently available powers afforded to the Trustee and

such additional powers contemplated in the proposed receivership order, the Receiver will seek to compel the provision of the missing books and records (paper, electronic or otherwise) from any parties who may have them in their possession.

V PRELIMINARY INVESTIGATIONS

21. Since the Date of Receivership, the Receiver has, in order to identify the whereabouts of the missing computers, records, and other assets, been investigating the activities of the Respondent prior to the receivership, including discussions with suppliers, former employees and the landlord (collectively, the “**Concerned Parties**”).

22. Based on the Receiver’s discussions with the Concerned Parties, the Receiver has also learned that:

(a) Prior to the receivership, Kapil removed from the Premises an Apple desktop computer that was in his office, as well as the internal accountant’s desktop computer. It is the understanding of certain of the Concerned Parties that these computers were moved to Kapil’s personal residence;

(b) On Saturday, September 1, 2018, and in advance of the receivership, Kapil sent a text to the Respondent’s employees, which stated:

“I request that everyone come to work today and tomorrow and Monday BOSS LOGO Print & Graphics Inc. Will be closing down this coming Tuesday. I need everything to be removed and organized at work whatever work we can finish let's do this immediately. All personal belongings need to be removed. This information is privileged I will be making a formal announcement online. I NEED EVERYONES HELP”

- (c) Over the period from September 1 to 3, 2018 (the “**Labour Day Weekend**”), certain former employees assisted Kapil and others pack and remove records, inventory, completed jobs, and equipment, including printing equipment parts and computers;
- (d) A large rented truck from Bristol Car and Truck Rentals was seen backed-up to the loading docks over the Labour Day Weekend;
- (e) There was a large quantity of paper inventory that had recently been delivered to the Premises and was present on Friday, August 31, 2018, which was not present when the Receiver attend on September 4, 2018. The Receiver has been speaking with paper suppliers to determine whose paper inventory that was present on August 31, 2018, which was seen being prepared to be removed, and who would have might otherwise been entitled to a Section 81.1 claim. Based on discussions with SNZ Trading Inc. (“**SNZ**”), they made three (3) paper deliveries in the week (August 27 to 31, 2018) prior the Labour Day Weekend; the Receiver is awaiting further details from SNZ regarding the deliveries.
- (f) Parts to certain of the equipment were removed, including a five (5) stitcher heads to the Heidelberg Stitchmaster (the “**Stitcher**”), which forms part of the Collateral. Attached hereto as **Appendix “D”** is a picture of the Stitcher where the stitcher heads had been removed; and
- (g) There were a number of owned Apple desktop computers, which were fairly new; one of which had only recently been purchased, which were removed. Kapil alleges that certain computers were owned by some of the Respondent’s independent

contractors in the pre-press room; however, the Receiver has been advised by former employees that most of these computers were owned by the Respondent.

23. Based on the information gathered to date and from the Receiver's own observation both before and after the Date of Receivership, the Receiver believes that some assets of the Respondent were removed from the Premises, but further investigations are necessary to confirm such assets removed and where they were relocated to.

VI SALES PROCESS

24. As noted earlier in this Report, the Receiver has initially focused on taking steps to realize on the Collateral in order to minimize occupancy costs, which are estimated to be in excess of \$25,000 per month; given that such type of equipment is not easily move or cost effective to do so.
25. To that end, on September 12, 2018, the Receiver commenced a short, two (2) week marketing and sales process for the Collateral (the "**Sales Process**"), which sought to obtain offers for the Collateral from other printers and used equipment resellers, as well as auction/liquidation proposals from auctioneers/liquidators (collectively, the "**Prospective Bidders**"). An Information Memorandum (the "**IM**") was prepared and distributed a list of over 40 Prospective Bidders, and included the term of the Sales Process, the basic terms required to be part of the offer and a detail list of the equipment be offer for sale. Attached hereto as **Appendix "E"** is a copy of the IM.
26. With the private receivership now being convert to a court-appointed receivership, the Receiver is respectfully seeking that the Court approve the Sales Process commenced during the private receivership, *nunc pro tunc*, with some slight modifications (as noted below).
27. As with a Court-appointed receivership, any accepted offer(s) will likely require Court approval given the threshold sales limit amount under the Paragraph 3(k)(i) of the proposed receivership

appointment order. Accordingly, it will be necessary that the Sales Process be modified to reflect some changes in time lines and the requirement for court approval of the offer and authorization of the court-appointed receiver to complete the sale. Attached hereto as **Appendix "F"** is the modified Sales Process, that the Receiver is seeking approval of and is being attached to the proposed receivership appointment order.

28. The basic time lines for the modified Sales Process is as follows:

EVENT	TIMING
Distribute teaser and Information Memorandum to those identified as potential purchasers	Commencing on September 12, 2018
Due diligence period – Equipment viewings on an appointment only basis	Commencing on September 12, 2018 to Offer Deadline
Deadline for submission of offers (the "Offer Deadline")	5:00 PM Toronto time on September 25, 2018
Assessment of offers and identification of superior offer	Within five (5) Business Days of Offer Deadline
Execute and finalize a Purchase and Sale Agreement with the Successful Bidder	Within five (5) Business Days of acceptance of the Successful Offer
Obtain approval of the Court of the Successful Offer	On or before October 19, 2018, make a motion to the Court for the approval of the Purchase and Sale Agreement
Closing of sale (the "Closing Date")	Within three (3) Business Days of Court approval
Removal of Purchased Equipment	Within ten (10) Business days of the Closing Date

29. The Receiver believes that the short time frame for the Sales Process was justifiable for the following reasons:

- (a) The Respondent had actively canvassed the market in an attempt to sell the business and/or assets for more than two (2) months prior to the Date of Receivership (and the Receiver has also contacted these parties as part of the Sales Process);

- (b) The primary asset being offered for sale is printing equipment and does not warrant a significant due diligence period, given its nature and the knowledge level of the Prospective Bidders;
 - (c) The occupancy costs are high and erode value with a protracted sales process.
 - (d) Based on the Business Review conducted by MNP, it was estimated that the net realizable value of the Collateral is expected to be insufficient to fully repay the TD Bank, and therefore it is the TD Bank that has greatest economic interest the outcome of the Sales Process; and
 - (e) The TD Bank is in support of the Sales Process.
30. Additionally, should at the end of the Sales Process no acceptable offers be received, the Receiver respectfully request that the Court further authorize the Receiver to select one of the auction/liquidation proposals, which it has also sought, to realize on the Collateral, without further attendance or order of this Court. The Receiver is seeking this provision in order to streamline the process and minimize occupancy costs; with the auction, it is expected that occupancy costs will be incurred for a further 45 to 60 days.
31. It should be noted that the equipment subject to other secured creditors and/or parties' property interests are not significant to overall net realizable value of all of the Respondent's property, notwithstanding that will be covered by the contemplated receivership appointment order. Accordingly and should the order be issued, the Receiver will contact these other parties in connection such equipment and its inclusion in the Sales Process. Additionally, the Receiver intends to once the tangible property (equipment) has been addressed, look to realize on the Respondent's intangibles and intellectual property.

VI CONCLUSION

32. Based on the foregoing, the Receiver submits this Report to the Court in support of the Hanke Affidavit and the proposed modifications to the Model Receivership Order being sought by the TD Bank.

All of which is respectfully submitted this 17th day of September, 2018

MNP LTD.,
in its capacity as privately-appointed Receiver of
Boss Logo Print & Graphics Inc and not in its
personal or corporate capacities
Per:

A handwritten signature in blue ink, appearing to read 'M. Lem', is written over a light blue horizontal line.

Matthew Lem, CIRP
Licensed Insolvency Trustee

APPENDIX "D"

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE Justice)

WEDNESDAY, THE 19TH DAY

)

JUSTICE HAINES)

OF SEPTEMBER, 2018



THE TORONTO-DOMINION BANK

Applicant

- and -

BOSS LOGO PRINT & GRAPHICS INC

Respondent

ORDER
(appointing Receiver)

THIS APPLICATION made, *ex parte*, by The Toronto-Dominion Bank ("**TD Bank**") for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing MNP Ltd. ("**MNP**") as receiver (in such capacity, the "**Receiver**") without security, of all of the assets, undertakings and properties of Boss Logo Print & Graphics Inc (the "**Debtor**") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Peter Hanke sworn September 18 and the Exhibits thereto and the Consent to Receiver in favour TD Bank, and on hearing the submissions of counsel for TD Bank, counsel for the Receiver, and on reading the consent of MNP to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property, including, without limitation, any of the Debtor's web based platforms, all access and source codes, all domain names and intellectual property software licenses;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, third party software technicians, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate, and without limiting the generality of the foregoing, the Receiver is hereby authorized, *nunc pro tunc*, to carry-

out a sales process for the Property in accordance with the steps and timelines set out in Schedule "A" attached hereto;

- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$150,000, provided that the aggregate consideration for all such transactions does not exceed \$300,000 or if the Property is sold by public auction by an independent third-party auctioneer following receipt of auction proposals; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required;
- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
 - (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
 - (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
 - (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that

nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

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

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to

the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

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

PIPEDA

15. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal

information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

17. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise (collectively, "**Encumbrances**"), in favour of any Person, including any Encumbrances in favour of TD Bank, but excluding (a) any validly perfected purchase money security interest or other perfected security interest that is determined to be in priority TD Bank's position as determined by the *Personal Property Security Act*, R.S.O 1990, c. P.10 as amended (the "**PPSA**") or such other applicable legislation, and (b) statutory super-priority deemed trusts and liens created under sections 14.06(7), 81.4(4), and 81.6(2) of the BIA (collectively with (a) and (b), the "**Priority Charges**").

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

20. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates

and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$75,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all Encumbrances in favour of any Person, other than the Priority Charges and the Receiver's Charge.

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

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

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

25. **THIS COURT ORDERS** that TD Bank or the Receiver shall be entitled, on a subsequent motion on not less than seven (7) days' notice to those Persons likely to be affected thereby, to seek priority of the Receiver's Charge and/or the Receiver's Borrowings Charge, ahead of any Encumbrances over which such charges have not obtained priority.

SERVICE AND NOTICE

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

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

GENERAL

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

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

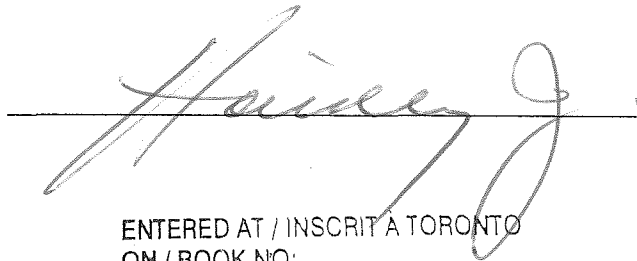
30. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this

Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

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

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

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

A handwritten signature in cursive script, appearing to read "Haines J", is written over a horizontal line.

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

SEP 19 2018

PER / PAR:

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SCHEDULE "A"
SALE PROCESS AND TIME LINE

1. Definitions. All capitalized terms used but not defined herein shall have the meaning ascribed to them in the order of the Ontario Superior Court of Justice [Commercial List] (the “**Court**”) (the “**Receivership Order**”) authorizing, *nunc pro tunc* and among other things, the Receiver to conduct the marketing and sale of all or part of the Property of Boss Logo Print & Graphics Inc (the “**Company**”) in accordance with the terms hereof.
2. Contacting Interested Parties. Commencing on September 12, 2018 the Receiver shall contact potential purchasers and used printing equipment dealers for the Property and advise such parties of the opportunity to acquire the Property (the “**Opportunity**”), as well as obtain auction/liquidation proposals (“**Proposals**”) from auctioneers/liquidators (“**Auctioneers**”).
3. Due Diligence. The Receiver shall make available to prospective purchasers (collectively, the “**Prospective Purchasers**”) and Auctioneers (a) an information memorandum describing the Property and Opportunity in sufficient detail as is reasonably required by Prospective Purchasers and Auctioneers to consider submitting an offer/Proposals for the Property and facilitate the conduct of due diligence by Prospective Purchasers and Auctioneers; and, (b) arrange appointments to physically view the Property.
4. Offer Deadline. Any offers and Proposals to purchase the Property must be submitted in writing to and received by the Receiver at 111 Richmond Street West, Suite 300, Toronto, ON, M5H 2G4, attention: Echa Odeh, by no later than 5:00pm (Toronto Time) on September 25, 2018 (the “**Offer Deadline**”).
5. Qualifying Offers. The Receiver in consultation with The Toronto-Dominion Bank (“**TD Bank**”), shall determine whether any offers are “**Qualifying Offers**”. Qualifying Offers must, among other things, meet the following minimum criteria:
 - (a) the offer must be for a purchase price that the Receiver, in consultation with the TD Bank, would accept (subject to such further negotiation as may take place in accordance with this sales process);
 - (b) the offer must be for all or part of the Property (the “**Purchased Equipment**”);
 - (c) the offer must be accompanied by a deposit in the form of certified cheque or bank draft payable to the Receiver in Trust which is equal to at least 15% of the aggregate purchase price payable under the offer;
 - (d) the offer must be irrevocable and open for acceptance for fifteen (15) business days following the Offer Deadline;
 - (e) the offer must not contain any contingency relating to due diligence or financing or any other material conditions precedent to the offeror's obligation to complete the transaction, other than court approval;
 - (f) the offeror must provide written evidence satisfactory to the Receiver of its ability to consummate the transaction; and
 - (g) the offer must be on such terms and conditions as are typical in the context of sales in

the context of court appointed receiver (and as will be set out in the form of sale agreement to be provided by the Receiver), which terms shall include without limitation: (i) the sale of the Purchased Equipment on an “as is, where is” basis, without any representations, warranties or conditions made or granted in connection therewith, (ii) the Purchased Equipment shall be removed from the Premises within ten (10) business days of the Closing Date (as such term is later defined), solely at the Successful Bidder’s cost and expense, (iii) the Successful Bidder (as such term is later defined) shall be responsible for any and all repairs resulting from damage caused to the premises in its removal of the Purchased Equipment, and shall indemnify the Receiver on terms acceptable to the Receiver in connection therewith, (iv) the Successful Bidder shall leave the premises in a broom swept condition following its removal of the Purchased Equipment, and (v) that the completion of the transaction is conditional on the granting of an approval and vesting Order by the Court.

6. Negotiation of Qualifying Offers. The Receiver may, in consultation with the TD Bank, enter into negotiations with the offerors in respect of one or more of the Qualifying Offers in an effort to ascertain the highest and best offer. Additionally, it is open to the Receiver, in consultation with the TD Bank, to elect not to accept any of the Qualifying Offers, whether before or after negotiation of the same.
7. No Qualifying Offers. Should the Receiver, in consultation with the TD Bank, determine there to be no Qualifying Offers or elects not to accept any of the Qualifying Offers, the Receiver may select from the auction/liquidations proposal received to proceed to auction/liquidate the Property, without further order of the Court.
8. Successful Offer. By no later than five (5) Business Days following the Offer Deadline, the Receiver shall, in consultation with the TD Bank, determine the highest and best offer with respect to the Purchase Equipment (the “**Successful Offer**”), at which point the Receiver shall notify the successful bidder (the “**Successful Bidder**”) of the acceptance of the Successful Offer. By no later than five (5) Business Days following the acceptance of the Successful Offer, the Receiver shall, in consultation with the TD Bank, enter into a definitive agreement in connection therewith (the “**Purchase and Sale Agreement**”), subject to Court approval.
9. Court Approval of the Successful Offer. On or before October 19, 2018, the Receiver shall make a motion to the Court for approval of the Purchase and Sale Agreement and vesting order in respect of the same.
10. Closing. Closing shall occur within three (3) Business Days of obtaining Court approval of the Purchase and Sale Agreement and vesting order (the “**Closing Date**”).
11. Return of Deposits. All deposits received (except such deposit forming part of the Successful Offer) shall be held by the Receiver in Trust until the execution of the Purchase and Sale Agreement and, thereafter, returned to the respective Prospective Purchasers thereafter. The deposit forming part of the winning Offer shall be dealt with in accordance with the Purchase and Sale Agreement.

Modifications. The Receiver reserves the right to amend the sales process steps and time line

SCHEDULE "B"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. **THIS IS TO CERTIFY** that MNP LTD., the receiver (in such capacity, the "**Receiver**") of the assets, undertakings and properties Boss Logo Print & Graphics Inc acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the 19th day of September, 2018 (the "**Order**") made in an action having Court file number CV-18-00605297-00CL, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person (other than the Priority Charges, as defined in the Order), but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and the right of the Receiver to indemnify itself out of the Property in respect of its remuneration and expenses.

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

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the _____ day of _____, 20__.

MNP LTD., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____

Name:

Title:

THE TORONTO-DOMINION BANK

Applicant

- and -

BOSS LOGO PRINT & GRAPHICS INC

Respondent

Court File No. CV-18-00605297-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**ORDER
(Appointment Order)**

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Kyle B. Plunkett (LSUC # 61044N)
Tel: (416) 865-3406
Fax: (416) 863-1515
Email: kplunkett@airdberlis.com

Shakaira John (LSO # 72263D)
Tel: (416) 865-4637
Fax: (416) 863-1515
Email: sjohn@airdberlis.com

Lawyers for The Toronto-Dominion Bank

APPENDIX "E"

CANADA
District of ONTARIO
Division No. 09 - Toronto
Court No. 31-2420697
Estate No. 31-2420697

TRUSTEE'S PRELIMINARY REPORT

IN THE MATTER OF THE BANKRUPTCY OF BOSS LOGO PRINT & GRAPHICS INC OF THE CITY OF MARKHAM IN THE PROVINCE OF ONTARIO

The information contained in this Preliminary Report has been prepared from the available books and records of the Company and discussions with the former principal of the Company, Kapil Sunak. These books and records have not been reviewed or otherwise audited by the Trustee and, consequently, the Trustee expresses no opinion whatsoever with respect to the validity, the exactness or the reliability of the information taken from those records contained herein.

SECTION A – BACKGROUND

Boss Logo Print & Graphics Inc (“**BLPG**” or the “**Company**”) was a Canadian owned graphic services and printing business. The Company operated from leased premises located at 3115 14th Avenue, Suites 4,5,6 &7, Markham, Ontario (the “**Premises**”). On September 4, 2018, TD Canada Trust (“**TD**”) appointed MNP Ltd. (“**MNP**”) as the privately appointed receiver of the Company in respect of the property of BLPG subject to the TD’s security.

On September 14, 2018 the Company made a voluntary assignment into bankruptcy. MNP was appointed by as the Licensed Insolvency Trustee (the “**Trustee**”), subject to affirmation by the Company’s creditors at the first meeting of creditors.

On September 17, 2018, the Notice to Creditors advising of the bankruptcy and the First Meeting of Creditors, a list of creditors and a proof of claim form, along with a proxy, were sent to all known creditors of the Company. Pursuant to subsection 102(4) of the BIA, the Notice of Bankruptcy was published in the September 17, 2018 edition of the Toronto Sun newspaper.

On the application by TD, and pursuant to an Order of the Superior Court of Justice (Commercial List), dated September 19, 2018, MNP was appointed by Court as Receiver without security, of the all of the assets, undertakings and properties BLPG (the “**Receiver**”).

A copy of the application and motion record in support of MNP's appointment as Receiver and all other publicly available information regarding these proceedings can be found on the Receiver's Case Website www.mnpdebt.ca/en/corporate/engagements/boss-logo-print-graphics-inc.

According to the principal of the Company, Kapil Sunak ("**Mr. Sunak**"), BLPG's financial difficulties were due to a lack of working capital and cash flows to support operations and its obligations to its creditors.

SECTION B – ASSETS

The Company's assets and its estimated realizable value according to its sworn Statement of Affairs are limited to:

- Machinery (Printing Equipment) estimated to produce \$1,574,498.00

The Company's assets are under the possession and control of the Receiver, no realizations are expected to be available for distribution through the bankruptcy.

SECTION C – BOOKS AND RECORDS

In its capacity as a privately appointed receiver, on September 4, 2018, the Receiver attended the Premises to take possession and control of the Company's assets as well as its books and records. Upon arriving at the Premises, MNP discovered that the office area had been cleaned out of virtually all of papers, documents and office equipment, which included the Company's books and records and computers.

When Mr. Sunak was asked about the lack of books and records and computers, Mr. Sunak advised that he had cleaned the Premises for the receiver, that the computers were all old, and he was concerned with personal information on the computers so he destroyed and disposed of the computers.

The Receiver/Trustee has since made numerous requests for the electronic copies of the books and records be delivered to its offices and any electronic backups of the destroyed computers be proceeded to review of the books and records and completion of its administrative duties.

To date there has been very limited recovery of the Company's books and records and such that have been obtained are held in the joint control of the Trustee and the Receiver.

SECTION D – CONSERVATORY AND PROTECTIVE MEASURES

No conservatory and protective measures have been taken by Trustee as any and all of the Company's assets are in the possession and control of the Receiver.

SECTION E – LEGAL PROCEEDINGS

The Trustee has retained Domenico Magisano of Lerner's LLP ("**Lerner's**") to provide an opinion on the validity and enforceability of the security held by TD, as against the Trustee (the "**Opinion**"). The Opinion dated October 1, 2018 confirmed the validity and enforceability of the security held by TD. Prior to the Trustee consenting to act in the bankruptcy, Lerner's verbally provided the Opinion.

SECTION F – PROVABLE CLAIMS

As of 12 PM (Toronto time) on October 1, 2018, the Trustee has received the following proofs of claim in respect of BLPG's bankruptcy:

	<u>Statement of Affairs</u>	<u>Claims As Filed</u>
Secured/Deemed Trust	\$ 1,574,502.00	\$ 1,585,969.96
Preferred	18,743.97	Nil
Unsecured	<u>2,788,367.52</u>	<u>2,557,096.16</u>
	<u>\$ 4,381,613.49</u>	<u>\$ 4,143,066.12</u>

The Trustee, at the time this Report was issued, held three (3) proxies on behalf of creditors totaling \$2,117,125.39 in unsecured claims.

The Trustee has not determined the admissibility of these claims for dividend purposes.

SECTION G – SECURED CREDITORS

On the basis of the results of searches of the Ontario *Personal Property Security Act* registry search and BLPG's statement of affairs, the following parties have registered a security interest against the Company's assets as set out below:

<u>Secured Creditor</u>	<u>Approximate Amount Owed</u>
TD Bank	\$ 3,250,807.00
Heidelberg Canada Graphic Equipment Inc	Unknown
Xerox Canada Ltd	Unknown

National Leasing Group Inc
Mercedes-Benz Financial Services Canada Corporation.

Unknown
Unknown

SECTION H – ANTICIPATED REALIZATIONS AND DISTRIBUTIONS

All realizations are to be completed by the Receiver in the court-appointed receivership proceeding, and as such it is not expected to be any funds to be available for distribution through these bankruptcy proceedings.

SECTION I – REVIEWABLE TRANSACTIONS

The Trustee has yet to begin its review of potential transfers at undervalue and preferential payments made by the Company prior to the date of bankruptcy due to its lack of access to the books and records of the Company. Upon receipt of the information, it is the Trustee's intention to complete a review of the transactions of the Company prior to the initial bankruptcy event and report its findings to the inspectors of the estate.

SECTION J – Other Matters

The Trustee remuneration has been guaranteed by TD and likely paid from the net proceeds realized by Receiver and transferred from the receivership pursuant to a Court order.

The Trustee is currently reviewing BLPG's limited books and records to determine the extent to which BLPG's former employees are eligible to make claim under the *Wage Earner Protection Program Act*. Given the state of BLPG's records, the Trustee may need to seek an extension of time to complete its duties under the Wage Earner Protection Program.

Dated at Toronto, Ontario this 1st day of October, 2018.

MNP LTD.

Trustee of the Estate of
Boss Logo Print & Graphics Inc, a bankrupt
Per:



Matthew Lem, CIRP
Licensed Insolvency Trustee

APPENDIX "F"

PROPERTY DESCRIPTION: PT LT 5 CON 8, PICKERING PT 6, 40RD23; CITY OF PICKERING

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
1999/02/15

OWNERS' NAMES
SUNAK, KAPIL

CAPACITY SHARE
ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1999/02/15 ON THIS PIN**</p> <p>**WAS REPLACED WITH THE "PIN CREATION DATE" OF 1999/02/15**</p> <p>** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1999/02/12 **</p> <p>**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:</p> <p>** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES * AND ESCHEATS OR FORFEITURE TO THE CROWN.</p> <p>** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY CONVENTION.</p> <p>** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.</p> <p>**DATE OF CONVERSION TO LAND TITLES: 1999/02/15 **</p>						
CO94360	1961/05/17	BYLAW			WARREN	C
REMARKS: PLANNING ACT FOR SUBDIVISION CONTROL DELETED UNDER DR116972 *AS TO PIN 26409-0006 *ADDED 2003 01 06 BY DONNA						
40RD23	1968/02/05	PLAN REFERENCE				C
CO220539	1972/03/03	ORDER				C
D210915	1985/12/16	NOTICE				C
REMARKS: AIRPORT ZONING REGULATIONS						
D473868	1996/07/03	TRANSFER		*** COMPLETELY DELETED ***	COTTON, DAVID CARREIRA, TEODORA	
D496949	1997/07/07	CHARGE		*** COMPLETELY DELETED ***	ROYAL BANK OF CANADA	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

LAND
REGISTRY
OFFICE #40

26394-0058 (LT)

PREPARED FOR dvalerio
ON 2018/10/30 AT 14:43:29

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
DR294544	2004/07/07	TRANSFER		*** COMPLETELY DELETED *** CARREIRA, TEODORA COTTON, DAVID	COTTON, DAVID	
DR294545	2004/07/07	CHARGE		*** COMPLETELY DELETED *** COTTON, DAVID	ROYAL BANK OF CANADA	
DR315213	2004/09/01	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
	<i>REMARKS: RE: D496949</i>					
DR429821	2005/09/22	NOTICE		HER MAJESTY THE QUEEN IN RIGHT OF CANADA AS REPRESENTED BY THE MINISTER OF TRANSPORT		C
	<i>REMARKS: AIRPORT ZONING REGULATIONS</i>					
DR615287	2007/06/21	TRANSFER		*** COMPLETELY DELETED *** COTTON, DAVID	ROOPNARINE, RAVINDRANAUTH	
	<i>REMARKS: PLANNING ACT STATEMENTS</i>					
DR615288	2007/06/21	CHARGE		*** COMPLETELY DELETED *** ROOPNARINE, RAVINDRANAUTH	1418057 ONTARIO INC. SINGH, RANJIT	
DR626231	2007/07/23	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
	<i>REMARKS: RE: DR294545</i>					
DR643949	2007/09/11	CHARGE		*** COMPLETELY DELETED *** ROOPNARINE, RAVINDRANAUTH	1418057 ONTARIO INC.	
DR812518	2009/06/12	TRANS POWER SALE		*** COMPLETELY DELETED *** 1418057 ONTARIO INC. SINGH, RANJIT	BATES, ANTHONY LEE, SUK CHING	
	<i>REMARKS: DR615288. PLANNING ACT STATEMENTS</i>					
DR844555	2009/10/01	CHARGE		*** COMPLETELY DELETED *** BATES, ANTHONY LEE, SUK CHING	THE TORONTO-DOMINION BANK	
DR903737	2010/06/02	TRANSFER		*** COMPLETELY DELETED *** BATES, ANTHONY LEE, SUK CHING	ISAAC, PARVAIZ SAMUEL	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
<i>REMARKS: PLANNING ACT STATEMENTS</i>						
DR903781	2010/06/02	CHARGE		*** COMPLETELY DELETED *** ISAAC, PARVAIZ SAMUEL	EQUIMOR FIRST MORTGAGE INCOME FUND INC. BRAY, BARRY HORCHIK, DAN SWEET, JOHN THE BANK OF NOVA SCOTIA TRUST COMPANY 1166504 ONTARIO LTD. GAUTHIER, JACQUELINE	
DR903782	2010/06/02	CHARGE		*** COMPLETELY DELETED *** ISAAC, PARVAIZ SAMUEL	BATES, ANTHONY LEE, SUK CHING	
DR916594	2010/07/08	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE TORONTO-DOMINION BANK		
<i>REMARKS: DR844555.</i>						
DR1089311	2012/05/25	TRANS POWER SALE		*** COMPLETELY DELETED *** EQUIMOR FIRST MORTGAGE INCOME FUND INC. BRAY, BARRY HORCHIK, DAN SWEET, JOHN THE BANK OF NOVA SCOTIA TRUST COMPANY 1166504 ONTARIO LTD. GAUTHIER, JACQUELINE	GRECO, DOMINIC GRECO, GAIL	
<i>REMARKS: DR903781. PLANNING ACT STATEMENTS</i>						
DR1089312	2012/05/25	CHARGE		*** COMPLETELY DELETED *** GRECO, DOMINIC GRECO, GAIL	THE TORONTO-DOMINION BANK	
DR1319071	2014/11/24	TRANSFER	\$1,650,000	GRECO, DOMINIC GRECO, GAIL	SUNAK, KAPIL	C
<i>REMARKS: PLANNING ACT STATEMENTS.</i>						
DR1319072	2014/11/24	CHARGE	\$1,650,000	SUNAK, KAPIL	CANADIAN IMPERIAL BANK OF COMMERCE	C
DR1327465	2014/12/18	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE TORONTO-DOMINION BANK		
<i>REMARKS: DR1089312.</i>						

APPENDIX "G"



Dear Valued Client:

You may have heard that BOSS LOGO Print & Graphics has unfortunately closed down and has shut its doors after serving its loyal customers and the community for over 20 years. On behalf of BOSS LOGO Print & Graphics I would like to thank you for allowing us the opportunity to serve you, and more importantly for all your support and loyalty over the years!

On a positive note, I am excited to announce that I have accepted a position with www.printerboss.com as a President of Online Sales and Marketing, and will begin working starting from September 17, 2018. I am so grateful for the 20+ wonderful years at BOSS LOGO Print & Graphics and for the integral role you have played in my success.

I can be reached at 1-888-342-2677. Looking forward to hearing from you.

Kapil Sunak
President/CEO

APPENDIX "H"

```
https://www.printerboss.com/ - Original Source
File Edit Format
1
2 <!DOCTYPE html>
3
4 <html xmlns="http://www.w3.org/1999/xhtml" style="background: #ffffff; width: 100%; height: 100%;">
5 <head id="Head1"><title>
6
7 </title><link href="App_Themes/site.css" rel="stylesheet" /><link href="App_Themes/Content.css" rel="stylesheet" /><link
href="App_Themes/Slider/js-image-slider.css" rel="stylesheet" type="text/css" />
8 <script src="Scripts/jquery-3.1.1.min.js"></script>
9 <script src="App_Themes/Slider/mcVideoPlugin.js" type="text/javascript"></script>
10 <script src="App_Themes/Slider/js-image-slider.js" type="text/javascript"></script>
11 <script type="text/javascript" src="https://www.bossslogohelp.com/absolute/m/afm.aspx"></script>
12
13 <style type="text/css">
14 .modal {
15     display: none; /* Hidden by default */
16     position: fixed; /* Stay in place */
17     z-index: 1; /* Sit on top */
18     padding-top: 140px; /* Location of the box */
19     left: 0;
20     top: 0;
21     width: 100%; /* Full width */
22     height: 100%; /* Full height */
23     overflow: auto; /* Enable scroll if needed */
24     background-color: rgb(0,0,0); /* Fallback color */
25     background-color: rgba(0,0,0,0.4); /* Black w/ opacity */
26 }
27
28 /* Modal Content */
29 .modal-content {
30     background-color: #fefefe;
31     margin: auto;
32     padding: 0px;
33     border: 0px solid #888;
34     width: 980px;
35     height:680px;
36 }
37
38 /* The Close Button */
```

APPENDIX "I"

Victoria L. Gifford

From: Domenico Magisano <dmagisano@lernalers.ca>
Sent: September 26, 2018 2:27 PM
To: 'Usman Bhatti'
Cc: David Adams
Subject: RE: URGENT!!!! BOSS LOGO AND GRAPHICS

Usman,

I look forward to you e-mail.

One of the things we discussed this afternoon was the fact that most of the servers, computers and related hardware and software located at the Boss Logo premises had been removed prior to the Receiver's appointment. In that vein, Heidelberg Canada has advised the Receiver that when it attended the Boss Logo premises it could not find the server that is subject to their security. While we are concerned about all of the computer hardware and software, Heidelberg has indicated some additional urgency in finding the server that is subject to their security.

Kindly have Mr. Sunak advise forthwith as to the location of the server subject to Heidelberg Canada's security.

Yours truly

Dom

Domenico Magisano | **Lernalers LLP** | Partner | phone 416.601.4121 | direct fax 416.601.4123 | dmagisano@lernalers.ca | 130
Adelaide Street West, Suite 2400 - Toronto - Ontario - M5H 3P5



From: Usman Bhatti <ubhatti@RZCDLAW.COM>
Sent: September 26, 2018 2:11 PM
To: Domenico Magisano <dmagisano@lernalers.ca>
Cc: David Adams <David.Adams@mnp.ca>
Subject: Re: URGENT!!!! BOSS LOGO AND GRAPHICS

Dom,
Thanks for the call.
I will respond to the email later today or tomorrow as per our discussion.
Thanks again.

Usman

Sent from my iPhone

On Sep 26, 2018, at 11:24 AM, Domenico Magisano <dmagisano@lernalers.ca> wrote:

Dear Mr. Bhatti,

I am counsel to MNP Ltd. in its capacity as Receiver and Trustee in Bankruptcy (in these capacities, the “Receiver”) of Boss Logo & Graphics Inc. (the “Debtor”). I have been provided with copies of your e-mail correspondence sent to the Receiver on September 19, 2018 together with your correspondence sent earlier today and have been asked to respond. Going forward, you may direct all of your correspondence to my attention.

I do not propose to respond directly to your correspondence dated September 19, 2018 other than to remind you (and your client) of the documents and evidence before the court that gave rise to the Receiver’s appointment. Specifically, the Receiver’s investigation discovered that a number of the Debtor’s assets had been moved from its premises and your client acknowledged destroying or dismantling other assets, including electronic customer and financial records. The Debtor’s assets in question first appear to have been moved to the Toronto office of Mi5 Print & Digital (while using the Debtor’s website without authorization from the Receiver to advise that the Debtor’s customer orders “can now be picked up from 1550 Caterpillar Rd. Mississauga, Ontario”), then subsequently (or perhaps concurrently) may have been moved to the “central location” of MPI Print located at 139 Basaltic Road, Concord, Ontario (and again without the Receiver’s authorization, use the Debtor’s website was used to advise customers that Mr. Sunak has “accepted a position with www.printerboss.com as a President of Online Sales and Marketing”). A review of the www.printerboss.com website discloses its address as being the same as MPI Print’s central location.

On September 19, 2016, the Receiver wrote to MPI Print asking for access to its premises for the purpose of determining whether any of the Debtor’s property, assets or undertaking were at the premises. MPI Print refused access, then you, purporting to act for MPI Print, advised that the Debtor’s property is not located at MPI Print’s premises but failed to advise as to whether the Receiver would be provided access to the MPI Print premises. I understand that MPI Print eventually provided the Receiver with extremely limited access to its “central location” and expressly forbid the Receiver from taking pictures or otherwise trying to assess whether certain property located at the MPI Print premises did in fact belong to the Debtor.

All of the above is by way of background and will likely be addressed by the Receiver in a different forum at a different time. It is mentioned in this e-mail so that both you and your clients are aware of the cooperation (or lack thereof) and possible improper conduct on the part of your client(s) to date.

You now advise that you have been retained by Mr. Sunak in his personal capacity. You further suggest that certain assets in the possession of Pathway Communications and appear to be assets of the Debtor are in fact assets of Mr. Sunak in his personal capacity. I note that one of the assets that your client appears to claim is the website <http://www.bosslogo.com/> which is the website where there is a message posted advising that Mr. Sunak is now employed by www.printerboss.com. I can advise that the Receiver did not post or authorize this message but the asset appears to be an asset of the Debtor.

If your client wishes to make a claim that the assets in question are in fact his property and not property of the Debtor, we kindly request that your client prepare a Property Proof of Claim which must be accompanied by sufficient evidence confirming his ownership of the assets in question and how he came into ownership of the assets in question. The Property Proof of Claim should also provide a comprehensive and specific list of the assets claimed rather than statements relating to groups or types of assets. The Receiver must be able to identify the asset with sufficient specificity so that it can be distinguished from other assets in the Receiver’s possession. In the interim we require that your client immediately make arrangements to turn over control of the www.bosslogo.com website to the Receiver.

We look forward to receiving your client’s property proof of claim and immediate access to the www.bosslogo.com website. As mentioned above, the Receiver will address both Mr. Sunak and MPI Print’s actions at a different time in a different forum.

Yours truly,
Dom

Domenico Magisano | **Lerners LLP** | Partner | phone 416.601.4121 | direct fax
416.601.4123 | dmagisano@lernalers.ca | 130 Adelaide Street West, Suite 2400 - Toronto - Ontario - M5H 3P5

[<image454fd4.JPG>](#) [<imagec6edf2.PNG>](#) [<image87b507.PNG>](#) [<image3acccc.PNG>](#)

From: Usman Bhatti <ubhatti@RZCDLAW.COM>
Sent: September 24, 2018 4:29 PM
To: David Adams <David.Adams@mnp.ca>
Subject: URGENT!!!! BOSS LOGO AND GRAPHICS

Hi David,

Please contact me at your earliest.

I have just been retained by Mr. Kapil Sunak in his personal capacity.

He has advised me that MNP sent a Court order to Pathway Communications indicating that they must deliver to MNP all assets and furthermore that it is taking control of the assets as they are owned by the debtor. As we discussed previously, pursuant to the order, any third party has an obligation to only handover those assets that belong to the "debtor" that are in the third parties power, possession or control. Pathways communication was advised that the seized assets belonged to the debtor. This is misrepresentation and not the case.

Please be advised the hardware, server and source code, are NOT OWNED BY THE DEBTOR, but rather Mr. Kapil Sunak in his personal capacity.

The servers are hosting websites not related to the printing industry that are have been down as a result of MNP's negligent and unlawful seizure of personal assets and shutting down of the servers.

Please be advised and let this email serve as notice that since Friday, September 21, 2018 there have been multiple websites and businesses impacted and shut down as a result of MNP's actions, resulting in a loss of substantial revenue. Our client will hold MNP liable for damages he and his other business ventures have suffered by MNP's actions.

Kindly confirm what evidence you have suggesting that the assets seized and under your control are in fact the "debtors."

We will also be reaching out to Pathway Communications and advising them of the same.

Please contact me to discuss and more importantly have the servers back up and running to mitigate any further damages.

I await your timely co-operation.

Usman A. Bhatti, Juris Doctor

RZCD Law Firm

77 City Centre Drive, Suite 700

Mississauga, Ontario, L5B 1M5

Tel: (905) 848-6100

Fax: (905) 896-1111

CAUTION - PLEASE READ NOTICE BELOW

This e-mail may contain confidential information. Any deliberate interception of this e-mail will result in prosecution. If you have received this e-mail in error, please notify us immediately and destroy the original e-mail without making a copy. This e-mail does not constitute legal advice unless we are presently retained by you. If you are a client, DO NOT FORWARD this e-mail to anyone without prior legal advice.

You may unsubscribe from certain types of e-mail messages sent by our firm including promotional e-mails and newsletters. To unsubscribe, forward this email message to unsubscribe@lernal.com.

WARNING:

From time to time, our spam filters eliminate legitimate email from clients. If your email contains important instructions, please ensure that we acknowledge receipt of those instructions.

This E-mail contains legally privileged and confidential information intended only for the individual or entity named in the message. If the reader of this message is not the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited. If this communication was received in error, please notify us by reply E-mail and delete the original message.

Please consider the environment before printing this email.

APPENDIX "J"

The screenshot displays the Printer BOSS website interface. At the top, there is a navigation bar with the following items: Order, Be a BOSS, Products, Company, **Printer BOSS** (with the tagline 'WE ARE THE BOSS OF PRINT'), Resources, Promotions, and a search icon. Utility links for Chat, FAQ/Help, Request Call Back, and Log in are also present.

Below the navigation bar is a sub-menu for 'Be A BOSS' with links for Pricing, Quality, Large Format, Packaging, Stock Selection, and Turnaround.

The main content area features a section titled 'Wholesale Print Pricing' with the sub-headline 'We got you covered.' Below this, it states: 'As a trade printer, Printer BOSS offers competitive pricing for wholesale customers in the following industries:' followed by a list: Graphic Design, Print Shops, Print Brokers, Ad Agencies, and Photographers. An image of a man in a suit holding a tablet with a bar chart is positioned to the right.

The lower section is titled 'The Printer BOSS Price Match Guarantee' with the sub-headline 'We got you covered.' It includes the text: 'We are aggressive in keeping our prices low and will match any of our competitors if you show us a lower price for a comparable order. Coming Soon- The Boss Loyalty Rewards Program!'. An image of a man in a suit pulling open his shirt to reveal a 'Printer BOSS' logo on his undershirt is shown. A red box highlights this logo, and a callout box on the left contains the text: 'Boss Logo – Logo or name reference'.

The Windows taskbar at the bottom shows various open applications including Chrome, Outlook, Word, PowerPoint, and Skype, along with system icons for network, volume, and battery (97%). The system clock indicates 6:18 PM on 26/10/2018.

The screenshot shows the PrinterBoss website interface. At the top, there is a navigation bar with links for 'Order', 'Be a BOSS', 'Products', 'Company', 'Resources', and 'Promotions'. The main header features the 'Printer BOSS' logo with the tagline 'WE ARE THE BOSS OF PRINT'. Below the navigation bar, there are several promotional tiles for 'Product All', 'NEW RAISED UV & FOIL', 'Large Format', 'NEW White Label Print Site', 'Business Cards', 'Calendar - Desk', and 'Books - F'. The main content area displays a product page for 'Perforated Film'. On the left, there is a photograph of a storefront with a 'BOSS LOGO' sign, which is highlighted by a red rectangular box. A white callout box with a black border points to this sign, containing the text 'Boss Logo – Logo or name reference'. To the right of the image, the product title 'Perforated Film' is displayed, followed by a detailed description: 'This film is perfect for one way vision. People can see the printed side but not through the glass provided that the light on the inside is dimmer than the light on the printed side. The film is 60/40 perf white with black back.' Below the description are links for 'Type', 'Stocks', and 'Size'. The 'Stock' information is listed as 'Stock: 6mil Perforated Window Vinyl'. On the right side of the product page, there are three sections: 'Description *' with a text input field, 'Turnaround *' with radio buttons for 'Normal' and 'Rush', and 'Summary' which lists 'Product: Window Mesh Perforated Film', 'Stock: 6mil Perforated Window Vinyl', and 'Type: Window Vinyl'. At the bottom of the page, a Windows taskbar is visible with various application icons and a system tray showing the time as 6:26 PM on 26/10/2018.

https://www.printerboss.com/manage/pricematch

Printer BOSS WE ARE THE BOSS OF PRINT

Waiting for Payment John Doe Logout

Chat: Offline FAQ/Help Request Call Back

Order Be a BOSS Products Company Resources Promotions

Bosslogo offers price matching for all products listed at \$50 or more

Complete the form below. We will reply to your request within one business day.
[Click here to check status on your price match requests](#)

Save

Competitor Company name:

Competitor Turnaround Time:

Competitor Match Amount:

Price Match Name:

Upload Screenshot of Competitor's Price

Drop files here

Select File Please select file(s) to upload.

Taskbar: https://... Outlook Word Copy o... Powe... 2018 10... Skype f... Guaran... EN 97% 6:33 PM 26/10/2018

Boss Logo – Logo or name reference

The screenshot shows the Printer BOSS website interface. At the top, there is a navigation menu with links for 'Request a Quote', 'Order', 'Be a BOSS', 'Products', 'Company', 'Resources', 'Promotions', and 'Log in'. Below the menu is a 'Be A BOSS' section with sub-links for 'Pricing', 'Quality', 'Large Format', 'Packaging', 'Stock Selection', and 'Turnaround'. The main content area features an 'Extreme Quality High Definition Printing' section with a '300 Line Screen' advertisement. This ad includes a comparison of image clarity between 300 LPI (Us) and 175 LPI (Them) using a photo of a woman's face. Below this is a 'Vivid print quality inks' advertisement. A red box highlights the 'Printer BOSS Logo' graphic, which is a circular design with colorful splashes and the text 'Printer BOSS Logo' in the center.

Request a Quote
Printer BOSS
WE ARE THE BOSS OF PRINT
Chat Offline | FAQ/Help | Request Call Back | Log in

Order | Be a BOSS | Products | Company | Resources | Promotions | Q

Be A BOSS | Pricing | Quality | Large Format | Packaging | Stock Selection | Turnaround

Extreme Quality
High Definition Printing

300 Line Screen
Now thats clear

Printer BOSS prints at an astoundingly high 300 Lines per inch (LPI), which means your printed materials will have over 75% more clarity than the traditional 175 LPI the other guys print at.

The difference is clear- printing with Printer BOSS will give you a crisp and sharp image, giving you the best finished product on all of your printed material.

300LPI (Us)
175LPI (Them)

Vivid print quality inks
Now thats vivid

Printer BOSS uses soy-oil based inks instead of traditional petroleum-based ink. We take pride in our ability to meet the high standards of quality, consistency and performance in our inks that our customers have come to expect. Our high quality inks ensure your printed product is reproduced flawlessly with vivid and brilliant colours.

Printer BOSS Logo

Boss Logo – Logo or name reference

The screenshot shows the PrinterBoss website interface. At the top, there is a navigation bar with the logo 'Printer BOSS' and the tagline 'WE ARE THE BOSS OF PRINT'. Below the navigation bar, there are tabs for 'Order', 'Be a BOSS', 'Products', 'Company', 'Resources', 'Promotions', and a search bar. The main content area features a 'Be A BOSS' section with sub-tabs for 'Pricing', 'Quality', 'Large Format', 'Packaging', 'Stock Selection', and 'Turnaround'. A large banner titled 'Large Stock Selection' with the subtitle 'New stock: BOSS Heavy Metal' displays three product images labeled '14PT', '16PT', and '24PT'. Below this, a text block reads 'We Know We Have A Paper Type You're Gonna Love So many paper choices... so little time'. A list of product categories is shown, including 'Packaging', '3 Part NCR Forms', 'Calendar - Desk', 'Books - Perfect Bound', 'Business Card', 'Post Card', and 'Economy Postcards'. A red box highlights a product image for '100LB w/ Med Weight Card Backer'. A text box on the left side of the page contains the text 'Boss Logo – Logo or name reference'. The Windows taskbar at the bottom shows various application icons and the system clock indicating 6:37 PM on 26/10/2018.

The screenshot displays the 'Books - Perfect Bound' section of the PrinterBoss website, specifically the 'Business Card' category. The page shows a grid of 28 different business card options, each with a 'PrinterBoss' logo and specific product details. A red box highlights the '14PT C2S Stock' option, which features the 'Boss Logo'.

Weight	Material/Finish
44PT	Super Smooth Cotton Stock
13PT	100% Recycled Uncoated
14pt	C1S + AQ
14pt	C1S + UV
14PT	C2S
14PT	High Gloss AQ
14PT	High Gloss UV
14PT	Linon
14PT	Matte AQ
14PT	Unlimited Metallics
16.5PT	Gloss Lamination
16.5PT	Matte Lamination
16.5PT	Velvet Soft Touch Lamination
16PT	High Gloss AQ
16PT	High Gloss UV
16PT	Matte AQ
16PT	Unlimited Metallics
18.5PT	Gloss Lamination
18.5PT	Matte Lamination
18.5PT	Spot UV + Matte Lamination
18.5PT	Velvet Soft Touch Lamination
19PT	Heavy Metal + Gloss Lamination
26PT	Gloss Lamination
26PT	Matte Lamination
36PT	Velvet Lamination
14PT	C2S Stock

14PT C2S Stock

Boss Logo – Logo or name reference

<https://printerboss.com/manage/ActiveJobs>

Printer BOSS WE ARE THE BOSS OF PRINT

Waiting for Payment John Doe Logout

Chat Offline FAQ/Help Request Call Back

Order Be a BOSS Products Company Resources

View the status of your active jobs below listed by the most recent order date and number. To see order particulars click under "Job History".

Orders created with shopping cart

Invoice #	Date	Amount	Balance	Item ID	PO #	Status
1250880	29-Sep-2018	\$15.11	\$15.11	452857	test	Waiting for Payment view
1250581	24-Sep-2018	\$15.11	\$15.11	452423	412111	Waiting for Payment view
1167198	13-Oct-2015	\$177.87	\$177.87	345780	Deep's Order	Special Packing Complete view
				345686	2 of each file.	Special Packing Complete view
1167122	13-Oct-2015	\$496.28	\$496.28	345687	4 Pieces	Special Packing Complete view
1157144	13-Jul-2015	\$14.68	\$14.68	332478	asdasdf	Call Customer view
1140641	24-Feb-2015	\$0.00	\$0.00	311127	Postcard order1	Waiting for Approval view
				295190	nnn	Call Customer view
				295191	GGGG	Call Customer view
1128328	03-Nov-2014	\$744.36	\$744.36	295192	dfdfdf	Call Customer view
				295193	dfdfdf	Call Customer view

Invoice #	Date	Your Description	Amount	Status
104047	31 Aug 2011		\$12.29	Order Received view
75546	20 Dec 2010	Hanif	\$0.00	Order Received view
21301	04 Nov 2010	Zareinu Flyers-Barter Job	\$0.00	Order Received view
68308	27 Sep 2010	Boss Logo -Barter -Revolution MMA & Fitness	\$15.19	Order Received view
18492	08 Jun 2010	.	\$340.00	Ready to Print view
58149	25 May 2010	zareinu	\$238.43	Order Received view
632	24 May 2010	asdfasdf	\$7.99	Waiting for Approval view
627	22 May 2010	..m..	\$7.99	Order Received view
58067	21 May 2010	this order was placed via 24hr printing.com site	\$50.00	Waiting for Approval view
625	17 May 2010	Extreme EDDY	\$140.12	Ready to Print view
50388	10 Feb 2010	Barter Job -Arosa Inserts	\$2,570.75	Order Received view
15537	18 Jan 2010	Pizza 786	\$403.47	Order Received view
576	07 Dec 2009	Bravo	\$1,610.25	Ready to Print view
39102	13 Jun 2009		\$109.75	Order Received view
538	01 Aug 2008		\$56.50	Order Received view
536	15 Jul 2008		\$113.00	Order Received view
527	05 May 2008		\$124.30	Order Received view
21109	13 Dec 2007		\$248.20	Order Received view
21108	13 Dec 2007		\$248.20	Order Received view
512	14 Aug 2007		\$112.86	Order Received view
17718	12 Aug 2007		\$225.72	Order Received view

Legend

- Order has stopped
- Order is on hold
- Order is In Process

Please Order

Be A BOSS Pricing Quality Large Format Packaging

Products

Company

Resources File Specifications Terms and Conditions

Support Contact Us

Recent active jobs start Sept 24'18 reflecting testing after Receiver cut-of access to the servers on Sept 20'18 and back-up used. All activity is 2015 and prior.

<https://printerboss.com/manage/JobHistory>

Printer BOSS WE ARE THE BOSS OF PRINT

John Doe Logout

Request a Quote Chat Offline FAQ/Help Request Call Back

Order Be a BOSS Products Company Resources

You can view your job history below, listed by the most recent order date and number. To see order particulars click "View" and to print the corresponding invoice for the order.


Orders created with shopping cart

Invoice #	Date	Amount	Balance	Item ID	PO #	Status	Action
1250880	29-Sep-2018	\$15.11	\$15.11	452857	test	Order Cancelled	view
1250581	24-Sep-2018	\$15.11	\$15.11	452423	412111	Order Cancelled	view
1250580	24-Sep-2018	\$15.11	\$15.11	452422	this is a test	Order Cancelled	view
1250579	24-Sep-2018	\$148.31	\$148.31	452421	471111	Order Cancelled	view
1250578	24-Sep-2018	\$148.31	\$148.31	452420	47000	Order Cancelled	view
1250576	24-Sep-2018	\$148.31	\$148.31	452415	1	Order Cancelled	view
1250575	24-Sep-2018	\$148.31	\$148.31	452414	47123	Order Cancelled	view
1250574	24-Sep-2018	\$148.31	\$148.31	452413	1	Order Cancelled	view
1250573	24-Sep-2018	\$16.61	\$16.61	452412	Test1	Order Cancelled	view
1250572	24-Sep-2018	\$170.90	\$170.90	452410	1	Order Cancelled	view
1250571	24-Sep-2018	\$170.90	\$170.90	452411	1	Order Cancelled	view
1250568	23-Sep-2018	\$355.54	\$355.54	452406	test1	Order Cancelled	view
1250030	01-Mar-2018	\$14.95	\$14.95	451734	mm	Order Cancelled	view
1245261	10-Jan-2018	\$15.11	\$15.11	445768	yfjfgx	Order Cancelled	view
1244819	04-Jan-2018	\$15.11	\$15.11	445206	Test	Order Cancelled	view
1244524	28-Dec-2017	\$38.37	\$38.37	444804	sdafsdf	Order Cancelled	view
1244217	20-Dec-2017	\$16.61	\$16.61	444409	fjghf	Order Cancelled	view
1242524	30-Nov-2017	\$0.00	\$0.00	442280	gfg	Order Cancelled	view
1242523	30-Nov-2017	\$0.00	\$0.00	442281	ghf	Order Cancelled	view
1241406	20-Nov-2017	\$216.71	\$216.71	440872	test	Order Cancelled	view
1240405	09-Nov-2017	\$148.31	\$148.31	439636	test	Order Cancelled	view
1240404	09-Nov-2017	\$148.31	\$148.31	439635	test	Order Cancelled	view
1237605	12-Oct-2017	\$118.41	\$118.41	436127	xssad	Order Cancelled	view
1236155	27-Sep-2017	\$0.00	\$0.00	434275	TTTTT	Order Cancelled	view
1236154	27-Sep-2017	\$0.00	\$0.00	432646	test	Order Cancelled	view
1234885	14-Sep-2017	\$745.00	\$745.00	432647	test	Order Cancelled	view
1234884	14-Sep-2017	\$745.00	\$745.00	432648	nb	Order Cancelled	view
1234098	07-Sep-2017	\$521.52	\$521.52	431631	Paige Test Order	Order Cancelled	view
1232941	24-Aug-2017	\$88.75	\$88.75	430132	lp	Order Cancelled	view
1229818	20-Jul-2017	\$33.11	\$0.00	426124	yama	Picked Up	view
1228160	29-Jun-2017	\$319.30	\$319.30	424002	Rush For Anil	Order Cancelled	view
1227636	23-Jun-2017	\$1,162.77	\$1,162.77	423345	Rush For Anil	Order Cancelled	view
1227380	21-Jun-2017	\$15.11	\$15.11	422986	test	Order Cancelled	view
1226825	15-Jun-2017	\$0.00	\$0.00	422266	HGHJG	Order Cancelled	view
1226824	15-Jun-2017	\$0.00	\$0.00	422267	000	Order Cancelled	view
1226823	15-Jun-2017	\$0.00	\$0.00	421035	Grad invitation	Picked Up	view

Recent Jobs History start Sept 23'18 reflecting testing after Receiver cut-of access to the servers on Sept 20'18 and back-up used. Gap in activity between March and September 2018

<https://printerboss.com/manage/OrderInvoice.aspx?MORD=1250880>

Waiting for Payment John Doe Logout



Request a Quote Chat: Offline FAQ/Help Request Call Back

Order
Be a BOSS
Products
Company
Resources
Promotions

Invoice No: 1250880
 Date #: 29-Sep-2018 08:01

Billing Info:
 John Doe
 BOSS LOGO.
 1383 Ninth Ave,
 Markham, ON, L3R0H8
 ks@printerboss.com
 416-657-2677

Payment Info:
 Pay by PayPal

ORDER SUMMARY CURRENCY: CDN

		Price	Sets	Subtotal	Shipping	Line Total
1 set(s) of Business Card - (3.5 x 2) 14pt Gloss AQ 2 Sided (4/4)						
Job Name/ PO: test Quantity: 1000		\$13.37	1	\$13.37	\$0.00	\$13.37
Shipping Method: Pickup Shipping Cost: \$0.00 Order Item No: 452857 Turnaround: October 2 at 5 PM						
1		10/02/2018		08:14:44	●	Waiting for Payment
		09/29/2018		08:01:48	●	Order Received
		09/29/2018		08:00:36	●	Waiting for Files Auto
		09/29/2018		08:00:35	●	Order Created

Sub-Total: \$13.37
Tax: \$1.74
Total: \$15.11
 Payment: \$0.00
Balance: \$15.11

G.S.T. Registration No: 853046654

Legend
● Order is in Process
● Order is on hold
● Order has stopped

Place Order

<https://printerboss.com/manage/AccountDetails>

Printer BOSS
WE ARE THE BOSS OF PRINT

John Doe Logout

Chat: Offline FAQ/Help Request Call Back

Order Be a BOSS Products Company Resources Promotions

Below is information regarding your account. Check the Checkboxes to change any information as needed. if you want to edit company preferences or primary shipping info please send us Email or call Customer Service at 1.866.689.2677 .

Edit or Add your credit card profile

Edit User Name and Password

Accepted Credit Cards: VISA, MasterCard, AMEX

Card Number: 0000xxxxxxxx0000

Name on the Card:

Expiration: 01 | 2018 | Security Code: 0

Save credit card info

User ID: test1

Password:

Confirm Password:

Note reference to Boss Logo and Kapil Sunak

User Detail:

Contact Name: John Doe Contact Phone Number: 416-657-2677 Email Address: ks@printerboss.com

Company Name: (optional) BOSS LOGO Alternative Contact Phone Number:(Optional) Fax Number: (optional)

Website:(Optional) 5kcards.com

Billing Address:

Address: 1383 Ninth Ave

City: Markham

Country: Canada

Province: Ontario Postal Code: L3R0H8

Shipping Address:

Same as Billing Address

Address: 100 smith street

City: toronto

Country: Canada

Province: Ontario Postal Code: l3r0h1

Place Order

Be A BOSS Pricing Quality Large Format

Products

Company

Resources File Specifications Terms and Conditions

Support Contact Us

<https://printerboss.com/manage/AddressBook>

Printer BOSS
WE ARE THE BOSS OF PRINT

Waiting for Payment John Doe Logout
Request a Quote Chat: Offline FAQ/Help Request Call Back

Order Be a BOSS Products Company Resources Promotions

Below is a list of your shipping contacts. Use the "Edit" and "Delete" link to change any information as needed.

Shipping Address:

Company Name	Contact Name	Contact Number	Shipping Address	
BOSS LOGO	Kapil Sunak		Kapil , Markham, ON, L3R0H1	Edit Delete
Sam An	Sam An		106 Statesman Square , Scarborough, ON, M1S4H8	Edit Delete
Sam An	Sam An		106 Statesman Square , Scarborough, ON, M1S4H8	Edit Delete
Sam An	Sam An		106 Statesman Square , Scarborough, ON, M1S4H8	Edit Delete
Mike Bo	Mike Bo		2975 DREW RD , MISSISSAUGA, ON, L4T0A1	Edit Delete
Bob Cai	Bob Cai		1098 Peter Robertson Blvd. , Brampton, ON, L6P0A1	Edit Delete
Test Ottawa	Test Ottawa		492 Rochester St. , Ottawa, ON, K1S 4L8	Edit Delete
	Mississauga		, Mississauga, ON, L5C 2Y2	Edit Delete
	Vancouver		, Vancouver, BC, V6G 3E2	Edit Delete
			, montreal, QC, H2X 2C2	Edit Delete

Important: Changes made to this information will not affect your active jobs. Questions? Comments? [Email](#) or call Customer Service at 1.866.689.2677

Place Order

Be A BOSS Pricing Quality Large Format Packaging Stock Selection Turnaround

Products

Company

Resources File Specifications Terms and Conditions

Support Contact Us

Contact Us

Note reference to Boss Logo and Kapil Sunak

```

title="39478"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl07$lnkDelte&#39;,&#39;&#39;)">
Delete</a>
</td>
</tr><tr>
<td>&nbsp;</td><td>Mississauga</td><td>&nbsp;</td><td> , Mississauga, ON, L5C 2Y2</td>
<a id="ContentPlaceHolder1_gvAddress_linkEdit_6"
title="40811"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl08$linkEdit&#39;,&#39;&#39;)">
Edit</a>
<a id="ContentPlaceHolder1_gvAddress_lnkDelte_6"
title="40811"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl08$lnkDelte&#39;,&#39;&#39;)">
Delete</a>
</td>
</tr><tr>
<td>&nbsp;</td><td>Vancouver</td><td>&nbsp;</td><td> , Vancouver, BC, V6G 3E2</td><td>
<a id="ContentPlaceHolder1_gvAddress_linkEdit_7"
title="40813"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl09$linkEdit&#39;,&#39;&#39;)">
Edit</a>
<a id="ContentPlaceHolder1_gvAddress_lnkDelte_7"
title="40813"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl09$lnkDelte&#39;,&#39;&#39;)">
Delete</a>
</td>
</tr><tr>
<td>&nbsp;</td><td>&nbsp;</td><td>&nbsp;</td><td> , montreal, QC, H2X 2C2</td><td>
<a id="ContentPlaceHolder1_gvAddress_linkEdit_8"
title="40809"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl10$linkEdit&#39;,&#39;&#39;)">
Edit</a>
<a id="ContentPlaceHolder1_gvAddress_lnkDelte_8"
title="40809"
href="javascript: __doPostBack(;&#39;ctl00$ContentPlaceHolder1$gvAddress$ctl10$lnkDelte&#39;,&#39;&#39;)">
Delete</a>
</td>
</tr>
</table>
</div>
</div>
</tr>
</table>
<br />
<div>Important: Changes made to this information will not affect your active
jobs.&nbsp;&nbsp;&nbsp;Questions? Comments? <a href="mailto:info@5000cards.com">Email</a> or call Customer Service
at 1.866.689.2677</div>
</div>
</div>
</div>
<div role="contentinfo" class="boss-footer clearfix" id="boss-footer" >
<footer>
<div role="navigation" aria-label="Breadcrumbs" id="guide">
<ol class="breadcrumbs">
<li>
<a href=".." class="boss">
<span>Boss Logo</span>
</a>
</li>
<li itemtype="http://data-vocabulary.org/Breadcrumb" itemscope="itemscope">
<span itemprop="title" class="breadcrumbs-title">Place Order</span>
</li>
</ol>
</div>
<nav role="navigation" aria-label="More Bosslogo Links" class="links columns-5">
<div class="section-0">
<h2 class="h4"><a href="https://printerboss.com/Content/beaboss" style="color:
rgb(102, 102, 102);font-weight: bold;">Be A BOSS</a></h2><ul><li><a
href="https://printerboss.com/Content/beaboss?c=WholesalePrintPricing">Pricing</a></li><li><a
href="https://printerboss.com/Content/beaboss?c=Quality">Quality</a></li><li><a
href="https://printerboss.com/Content/beaboss?c=largeformat">Large Format</a></li><li><a
href="https://printerboss.com/Content/beaboss?c=packaging">Packaging</a></li><li><a
href="https://printerboss.com/Content/beaboss?c=stockselection">Stock Selection</a></li><li><a
href="https://printerboss.com/Content/beaboss?c=Turnaround ">Turnaround </a></li></ul>
</div>
<div class="section-1">
<h2 class="h4"><a href="https://printerboss.com/Content/Products" style="color:
rgb(102, 102, 102);font-weight: bold;">Products</a></h2><ul></ul>
</div>

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Linkage to 5000cards.com

Linkage to Boss Logo

Linkage to Boss Logo

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766     -webkit-box-sizing: border-box;
767     box-sizing: border-box;
768     display: block;
769     font-size: 1.16em;
770     line-height: 1.14em;
771     padding: 5px 8px 4px;
772     margin-bottom: 3px;
773     margin-right: 0px;
774     width: 150px;
775 }
776
777 .formAsideConnector {
778     font-size: 11px;
779     margin-left: 0px;
780 }
781
782 html > /*/ body a {
783     -moz-transition: color 200ms ease;
784     -o-transition: color 200ms ease;
785     -webkit-transition: color 200ms ease;
786     transition: color 200ms ease;
787 }
788
789 a.blink {
790     color: transparent;
791 }
792 </style>
793
794 <script src=" ../Scripts/jquery-3.1.1.min.js"></script>
795
796 <script type="text/javascript">
797
798     (function ($) {
799         $.fn.blink = function (options) {
800             var defaults = {
801                 delay: 500
802             };
803             var options = $.extend(defaults, options);
804
805             return this.each(function () {
806                 var obj = $(this);
807                 setInterval(function () {
808                     if ($(obj).css("visibility") == "visible") {
809                         $(obj).css('visibility', 'hidden');
810                     }
811                     else {
812                         $(obj).css('visibility', 'visible');
813                     }
814                 }, options.delay);
815             });
816         }
817     })(jQuery)
818
819     $(document).ready(function () {
820         if ($.fn.blink)
821             $('a.blink').blink(); // default is 500ms blink interval.
822     });
823 </script>
824 <div id="preloader">
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839 </div>
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844 <table style="width: 100%; border: none; border-width: 0px; border-spacing: 0; border-collapse:
collapse; margin-left: -10px;">
845     <tr>
846         <td style="width: 583px; height: 39px">
847             <a href=" ../">
848                 <div id="Div1" style="background-image: url( ../images/header/top/BL_01.gif); width:
583px; height: 39px;"></div>
849             </a>
850         </td>
851         <td style="width: 417px; height: 39px">
852             <div style="background-image: url( ../images/header/top/BL_02.gif); width: 417px; height:
39px;">
853
854                 <div class="headTopRight">
855                     <ul style="margin-top: 12px; margin-right: 10px;">
856
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File name references
to Boss Logo (BL)

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bosslogo

APPENDIX "K"

Echa Odeh

From: Matthew Lem
Sent: October 30, 2018 3:18 PM
To: Echa Odeh
Subject: FW: Need access to Bosslogo servers on Pathway
Attachments: GreatMinds_and_BOSSLOGO_2011.pdf; GreatMinds_and_BOSSLOGO_2013.pdf.pdf

From: Viimalan Y <admin@greatmindsss.com>
Sent: October 25, 2018 1:00 PM
To: ubhatti@RZCDLAW.COM; Matthew Lem <Matthew.Lem@mnp.ca>; dmagisano@lernalers.ca
Cc: Kapilsunak@icloud.com
Subject: Need access to Bosslogo servers on Pathway

Hello All,

I am reaching out to all concerned parties to bring to your attention that as per the attached agreements the design and code that ran Bosslogo, white label technology, and the image extracting belongs to Great minds Software Solutions Inc. Only the deployed package belongs to Bosslogo. I need to have access to those servers so that, I can satisfactorily remove any code and software that belongs to Great minds Software Solutions Inc immediately.

Also, I have a couple of my portable hard drives that belong to Great minds Software Solutions sitting on the rack in Pathway. I need them back immediately.

Regards,
Vimalan Y
CEO & Chief Software Architect
www.greatmindsss.com

SOFTWARE DEVELOPMENT AGREEMENT

THIS AGREEMENT ("Agreement") is entered into on August 4th, 2011

Between

Great Minds Consulting. ("Developer"),

and

Boss Logo Print and Graphics Inc. ("Client").

WHEREAS, Developer is engaged in the business of software development,

WHEREAS, Client wishes to utilize the services of Developer in connection with the development of certain software identified as Bosslogo Printing Store front, Back office, and Image extractor (the "Software").

NOW, THEREFORE, Developer and Client agree as follows:

1. Scope of Services

Developer will perform the services described in Exhibit A (the "Work"), in order to develop and implement the Software according to specifications and completion time set forth therein. Client will cooperate with Developer's reasonable requests for information and data necessary for the completion of the Work.

2. Term and Termination

Unless terminated as provided herein, this Agreement shall commence on the Effective Date and will extend to and terminate upon completion of Developer's work. Client may terminate this agreement without cause upon thirty (30) days written notice. Either party may terminate this Agreement for material breach, provided, however, that the terminating party has given the other party at least twenty-one (21) days written notice of and the opportunity to cure the breach.

3. Price and Payment Terms

Client will pay Developer for the Work at the rate of \$ 40 per hour of services rendered by Developer during the term of this agreement. Developer shall invoice Client monthly for services performed during the preceding month. Client shall deliver funds to Developer within seven (7) days of receipt of an invoice from Developer. In the event of termination without cause, Client agrees to pay Developer for all of Developer's Work performed up to the date of termination.

4. Ownership of Intellectual Property

The Developer hereby owns all rights, title, and interest in any intellectual property created or developed by Developer for Client under this Agreement, including but not limited to the following: the design and code that runs the Bosslogo, back office, and the image extracting, along with any hardware used for the client that the client has not made payment in full for. However, the deployed package will always belong to the Client.

5. Confidential Information

All information relating to Client that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by Developer and will not be disclosed or used by Developer except to the extent that such disclosure or use is reasonably necessary to the performance of Developer's Work. All information relating to Developer that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by Client and will not be disclosed or used by Client except to the extent that such disclosure or use is reasonably necessary to the performance of Client's duties and obligations under this Agreement. The obligations of confidentiality will survive the termination of this Agreement, but will not apply with respect to information that is independently developed by the parties, lawfully becomes a part of the public domain, or of which the parties gained knowledge or possession free of any confidentiality obligation.

6. Warranty and Disclaimer

Developer warrants the Developer's Work will be performed in a workmanlike manner and in conformity with generally prevailing industry standards. THIS WARRANTY IS EXCLUSIVE AND IS IN LIEU OF ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY ORAL OR WRITTEN REPRESENTATIONS, PROPOSALS OR STATEMENTS MADE ON OR PRIOR TO THE EFFECTIVE DATE OF THIS AGREEMENT.

7. Limitation of Liability

SAVE AND EXCEPT FOR ANY BREACH OF CLAUSE 5- CONFIDENTIAL INFORMATION, NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE TO ANY OTHER PARTY FOR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES (INCLUDING DAMAGES FOR LOSS OF BUSINESS, PROFITS, DATA OR ANY OTHER LOSS) INCURRED OR SUFFERED BY THE OTHER ARISING AS A RESULT OF OR RELATED TO THE PERFORMANCE OF DEVELOPER'S WORK, WHETHER IN CONTRACT, TORT OR OTHERWISE, EVEN IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGES.

8. Relation of Parties

The performance by Developer of its duties and obligations under this Agreement will be that of an independent contractor, and nothing in this agreement will create or imply an agency relationship between Developer and Client.

9. Arbitration and Mediation

Except as described in Paragraph 2, if any dispute arises under the terms of this Agreement, the parties agree to select a mutually agreeable neutral third party to help them mediate it. If the mediation is unsuccessful, the parties agree that the dispute shall be decided by binding arbitration under the rules issued by the American Arbitration Association. The decision of the arbitrator shall be final. Costs and fees (other than lawyer fees) associated with the mediation or arbitration shall be shared equally by the parties. Each party shall be responsible for its own lawyers' fees associated with arbitration.

10. Miscellaneous

This Agreement shall be construed pursuant to the laws of the Province of Ontario, excluding any choice of law rules. This Agreement may not be modified or amended except by written notice, which is signed by authorized representatives of each of the parties. A party's failure to exercise, or delay in exercising any rights hereunder will not be deemed to be a waiver of such right. If any provision of this Agreement is held invalid or otherwise unenforceable, the enforceability of the remaining provisions of this Agreement will not be impaired thereby.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the date first stated above.

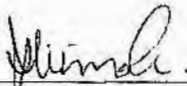
DEVELOPER:

CLIENT:

Great Minds Consulting

Boss Logo Print and Graphics Inc.

Per:



Vimalan Y, A.S.O.

I have the authority to bind the Corporation.

Per:



Kapi Susak, A.S.O.

I have the authority to bind the Corporation.

EXHIBIT A- SCOPE OF WORK

Developer's work includes the following:

- 1. Design and development of Modern store front**
- 2. Full process of back office**
- 3. Image extracting process**

SOFTWARE DEVELOPMENT AGREEMENT

THIS AGREEMENT ("Agreement") is entered into on April 11, 2013

Between

Great Minds Software Solutions Inc. ("Developer"),

and

Boss Logo Print and Graphics Inc. ("Client").

WHEREAS, Developer is engaged in the business of software development,

WHEREAS, Client wishes to utilize the services of Developer in connection with the development of certain software identified as White label technology and Label printing technology_(the "Software").

NOW, THEREFORE, Developer and Client agree as follows:

1. Scope of Services

Developer will perform the services described in Exhibit A (the "Work"), in order to develop and implement the Software according to specifications and completion time set forth therein. Client will cooperate with Developer's reasonable requests for information and data necessary for the completion of the Work.

2. Term and Termination

Unless terminated as provided herein, this Agreement shall commence on the Effective Date and will extend to and terminate upon completion of Developer's work. Client may terminate this agreement without cause upon thirty (30) days written notice. Either party may terminate this Agreement for material breach, provided, however, that the terminating party has given the other party at least twenty-one (21) days written notice of and the opportunity to cure the breach.

3. Price and Payment Terms

Client will pay Developer for the Work at the rate of \$50 per hour of services rendered by Developer during the term of this agreement. Developer shall invoice Client monthly for services performed during the preceding month. Client shall deliver funds to Developer within seven (7) days of receipt of an invoice from Developer. In the event of termination without cause, Client agrees to pay Developer for all of Developer's Work performed up to the date of termination.

4. Ownership of Intellectual Property

The Developer hereby owns all rights, title, and interest in any intellectual property created or developed by Developer for Client under this Agreement, including but not limited to the following: the design and code that runs the white label technology, and the label printing technology. However, the deployed package will always belong to the Client.

5. Confidential Information

All information relating to Client that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by Developer and will not be disclosed or used by Developer except to the extent that such disclosure or use is reasonably necessary to the performance of Developer's Work. All information relating to Developer that is known to be confidential or proprietary, or which is clearly marked as such, will be held in confidence by Client and will not be disclosed or used by Client except to the extent that such disclosure or use is reasonably necessary to the performance of Client's duties and obligations under this Agreement. The obligations of confidentiality will survive the termination of this Agreement, but will not apply with respect to information that is independently developed by the parties, lawfully becomes a part of the public domain, or of which the parties gained knowledge or possession free of any confidentiality obligation.

6. Warranty and Disclaimer

Developer warrants the Developer's Work will be performed in a workmanlike manner and in conformity with generally prevailing industry standards. THIS WARRANTY IS EXCLUSIVE AND IS IN LIEU OF ALL OTHER WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY ORAL OR WRITTEN REPRESENTATIONS, PROPOSALS OR STATEMENTS MADE ON OR PRIOR TO THE EFFECTIVE DATE OF THIS AGREEMENT.

7. Limitation of Liability

SAVE AND EXCEPT FOR ANY BREACH OF CLAUSE 5- CONFIDENTIAL INFORMATION, NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE TO ANY OTHER PARTY FOR ANY SPECIAL, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES (INCLUDING DAMAGES FOR LOSS OF BUSINESS, PROFITS, DATA OR ANY OTHER LOSS) INCURRED OR SUFFERED BY THE OTHER ARISING AS A RESULT OF OR RELATED TO THE PERFORMANCE OF DEVELOPER'S WORK, WHETHER IN CONTRACT, TORT OR OTHERWISE, EVEN IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGES.

8. Relation of Parties

The performance by Developer of its duties and obligations under this Agreement will be that of an independent contractor, and nothing in this agreement will create or imply an agency relationship between Developer and Client.

9. Arbitration and Mediation

Except as described in Paragraph 2, if any dispute arises under the terms of this Agreement, the parties agree to select a mutually agreeable neutral third party to help them mediate it. If the mediation is unsuccessful, the parties agree that the dispute shall be decided by binding arbitration under the rules issued by the American Arbitration Association. The decision of the arbitrator shall be final. Costs and fees (other than lawyer fees) associated with the mediation or arbitration shall be shared equally by the parties. Each party shall be responsible for its own lawyers' fees associated with arbitration.

10. Miscellaneous

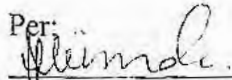
This Agreement shall be construed pursuant to the laws of the Province of Ontario, excluding any choice of law rules. This Agreement may not be modified or amended except by written notice, which is signed by authorized representatives of each of the parties. A party's failure to exercise, or delay in exercising any rights hereunder will not be deemed to be a waiver of such right. If any provision of this Agreement is held invalid or otherwise unenforceable, the enforceability of the remaining provisions of this Agreement will not be impaired thereby.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the date first stated above.

DEVELOPER:

Great Minds Software Solutions Inc.

Per:




Vimalan Y, A.S.O.

I have the authority to bind the Corporation

CLIENT:

Boss Logo Print and Graphics Inc.

Per:


Kapil Sunak, A.S.O.

I have the authority to bind the Corporation.

EXHIBIT A- SCOPE OF WORK

Developer's work includes the following:

- 1. White label technology**
- 2. Label Printing technology**

THE TORONTO-DOMINION
BANK and BOSS LOGO PRINT &
Applicant GRAPHICS INC.
Respondent

Court File No.: CV-18-00605297-00CL

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

Proceeding commenced at Toronto

**MOTION RECORD
(Re: Expansion of Powers of Ex Parte)
(Returnable October 31, 2018)**

LERNERS LLP
130 Adelaide Street West, Suite 2400
Toronto, ON M5H 3P5

Domenico Magisano LS#: 45725E
dmagisano@lerner.ca
Tel: 416.601.4121 /Fax: 416.601.4123

Emily Y. Fan LS#: 59788H
efan@lerner.ca
Tel: 416.601.2390 / Fax: 416.867.2452

Lawyers for the MNP Ltd., in its capacity as
privately-appointed Receiver of Boss Logo Print &
Graphics Inc.