

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

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**SPECIAL REPORT OF THE RECEIVER
(Action Against Former Executives)**

November 28, 2019

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INTRODUCTION AND PURPOSE OF THIS SPECIAL REPORT

1. On March 11, 2019, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed by the Court as Receiver (in such capacity, the “**Receiver**”), without security, of all of the assets, undertakings and properties of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in Appendix “A” (collectively with the Company, “**DIG**”) pursuant to an order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”). The application for the appointment of the Receiver was brought by Royal Bank of Canada (the “**Bank**”) in respect of secured indebtedness owing by DIG of approximately CDN\$53 million plus US\$8,000 as at that time.
2. An overview of the business of DIG, its stakeholders and its financial position is contained in the Pre-Filing Report of Deloitte, attached as Appendix “B” without appendices.
3. On April 26, 2019, the Receiver issued its second report (the “**Second Report**”) to the Court to provide information about a number of items, and sought an expansion of the Receiver’s powers to include the powers of a licensed insolvency trustee acting in a bankruptcy proceeding. The purpose of the expansion of the Receiver’s powers was to further investigate financial irregularities that had been previously identified to and by the Receiver.
4. The Court issued an Order expanding the Receiver’s investigative powers on May 3, 2019 (the “**Investigative Powers Order**”). A copy of that Order is attached as Appendix “C”.
5. The Appointment Order, the Investigative Powers Order, the Second Report, and other orders, reports and information filed in connection with the receivership proceedings can be accessed on the Receiver’s case website at www.insolvencies.deloitte.ca/en-ca/dig.

6. The purpose of this special report (the “**Special Report**”) is to:
- a. provide the Court with an update on the investigations conducted by the Receiver since the issuance of the Investigative Powers Order;
 - b. seek a further order of the Court requiring certain former executives (namely Joe Lanni (“**Lanni**”) and Alex Agius (“**Agius**” and together with Lanni, the “**Former CEOs**”)) to repay amounts incurred by them using DIG corporate credit cards for their personal benefit; and
 - c. support a request by the Bank for an Order directing that a Statement of Claim to be issued by the Bank against the Former CEOs be issued on the Ontario Superior Court of Justice (Commercial List), and be case managed by Justice Hailey as the supervising judge overseeing this receivership proceeding;
- all as set out below.

TERMS OF REFERENCE

7. In preparing this Special Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG’s books and records, discussions with management of DIG (“**Management**”), and information from third-party sources (collectively, the “**Information**”). Except as described in this Special Report:
- a. Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian

Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- b. As noted in prior reports of the Receiver, the Company has issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. DIG has made material write downs to its accounts receivable, work in progress, and inventory balances, and accordingly, Deloitte cautions that the financial information reported herein is subject to further verification and may require material revision; and
- c. Deloitte has prepared this Special Report in its capacity as Receiver solely for the purposes noted herein. Parties using the Special Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 8. Unless otherwise stated, all dollar amounts contained in this Special Report are expressed in Canadian dollars.

BACKGROUND

- 9. In December, 2018, Deloitte Restructuring Inc. (“**Deloitte**”) was engaged by the Bank as its consultant to perform a business review of the Company. Pursuant to its engagement by the Bank, Deloitte undertook the following activities:
 - a. A review of the Company’s business plan and financial forecast;

- b. An analysis of the value of the Bank's security position;
 - c. A review of the Company's borrowing base as provided to the Bank; and
 - d. Other items as directed by the Bank.
- 10. Deloitte began its work after the execution of its engagement letter and provided its report to the Bank on January 31, 2019.
- 11. Shortly after Deloitte's engagement by the Bank as consultant, the Company appointed a new chief financial officer (the "**New CFO**"). The New CFO was appointed on January 14, 2019 to replace the Company's interim chief financial officer.
- 12. Shortly after the New CFO's appointment, and as a result of financial irregularities that were discovered by him, a special committee (the "**Special Committee**") of the board of directors (the "**Board**") was formed to investigate the irregularities and determine the best course of action.
- 13. Following internal deliberations, the Special Committee decided that the interim chief financial officer and the vice president of finance were to have their employment terminated. Those terminations occurred on February 11, 2019.
- 14. The New CFO and the Special Committee continued their investigations into February, 2019. As part of the investigations, the Former CEOs' expense accounts were analyzed to consider whether expenses incurred by the Former CEOs and paid for by DIG were appropriate, incurred in the course of the Former CEOs' duties, and for the benefit of the Company.

15. Based on these investigations, the Company identified a substantial number of transactions that did not appear to be for the benefit of DIG, described in further detail below.
16. The Board subsequently determined that it was appropriate to terminate the employment of the Former CEOs. One reason given for the termination was “Misuse of company funds for personal gain”. Such termination occurred on February 18, 2019. A copy of the Lanni and Agius termination letters are attached as Appendices “D” and “E”.
17. On February 26, 2019, the Company demanded that the Former CEOs reimburse DIG for all expenses the Company deemed as personal. An email sent by the Company to Lanni demanding such repayment, which attached details as to the expense amounts incurred by Lanni deemed by the Company as personal (the “**Lanni List of Expenses**”), is attached as Appendix “F”. The Receiver understands that the same email was sent to Alex Agius with details of his expenses, a list of which is attached as Appendix “G” (the “**Agius List of Expenses**”).
18. To date, and to the knowledge of the Receiver, the Former CEOs have not repaid those amounts except as described herein, nor is the Receiver aware of any explanation for non-payment provided by the Former CEOs to DIG or the Special Committee, except as set out herein and as described in Appendix “J” below.
19. On April 2, 2019 following its appointment by the Court, the Receiver also demanded that the Former CEOs repay all expenses deemed by the Company as personal. Copies of the demand letters issued by the Receiver are attached as Appendix “H” and “I” (the “**Expense Reimbursement Demands**”).

20. The Former CEOs responded to the Receiver's letter by letter dated April 19, 2019, setting out their reasons for not having repaid the expenses deemed as personal. A copy of that letter is attached as Appendix "J".
21. The Former CEOs provided the following reasons for non-payment, each of which are accompanied by the Receiver's response to such explanations based on its review of available evidence and documentation:
 - (a) The Former CEOs claim that there was a promise from the Board to forego collection of personal amounts by way of a performance bonus. The Receiver has not been provided with a copy of or any evidence of such commitment, nor is that consistent with the Board's position as reflected in its letter and actions taken, including terminating the employment of the Former CEOs;
 - (b) The Former CEOs claim that all amounts incurred for personal items were repaid by January 2018. However, the Receiver has received no records indicating repayment except as described and accounted for herein, and in any event the majority of expenses for which the Receiver seeks repayment were incurred after January 2018;
 - (c) The Former CEOs claim that they have no way of knowing which expenses incurred on their credit cards were for personal items, and which were for the benefit of DIG. This explanation does not appear credible given that the Former CEOs were the individuals authorizing such payments and many of the expenses are plainly personal in nature (for example, a vacation for extended family members costing thousands of dollars);

- (d) The Former CEOs allege that they do not currently have the financial ability to make payments to reimburse the Company. They have advised the Receiver that they are both unemployed and have had to rely on loans from family and borrowings from various credit facilities in order to meet basic living expenses. The Receiver notes that this response goes to the issue of their *ability* to pay, rather than their *obligation* to repay these amounts.

22. Given that the Expense Reimbursement Demands by the Receiver remain unsatisfied, the Receiver seeks an Order directing the Former CEOs to repay certain amounts included in the Expense Reimbursement Demands. A list of categorised expenses prepared by the Receiver is attached as Appendix “K”. The Receiver seeks repayment only of the expenses in the categories described below.

RATIONALE FOR EXPENSE REIMBURSEMENT

23. The Receiver seeks repayment from the Former CEOs of the following four categories of expenses:
- a. Travel expenses (\$207,556 in total): including a family vacation for eight people to Hawaii for Agius’ family and extended family.
 - b. Leisure (\$33,724 in total): excessive leisure expenses that do not appear to have been for the benefit of DIG;
 - c. Personal Storage (\$17,511 in total): primarily the rental of lockers for the purpose of storing personal luxury automobiles; and

- d. Chop Restaurant (\$42,588 in total): expenses incurred by the Former CEOs who regularly attended a steakhouse near DIG's office for lunch. Only 50% of charges at this establishment are being sought by the Receiver.
-
- 24. The Expense Reimbursement Demands contain a number of items that the Company, prior to the appointment of the Receiver, determined were personal in nature. Following the Receiver's appointment and review of these items, the Receiver concurs in this assessment with respect to those items for which it seeks repayment. The Receiver has not subsequently been provided by the Former CEOs with any compelling or credible reasons why these personal amounts have not been repaid, despite demands being made by the Company and the Receiver.
 - 25. The Receiver has reviewed the Former CEOs' expenses and the demand for repayment made by the Company. The Receiver is seeking repayment only of amounts for which it is clear and obvious to the Receiver that such expenses are personal in nature, and for which the Receiver does not believe that any credible basis could be provided for charging such expenses to DIG. The Receiver is not waiving the right to seek repayment of further amounts should further investigations indicate that it is appropriate to do so.
 - 26. A summary for each of Lanni and Agius's expenses, together with the Receiver's rationale for pursuing reimbursement of same, is set out below. The details of the Former CEOs' expenses are based on information received from the Company, and the Receiver's review of the relevant books and records.

Joe Lanni Expenses

Nature of expense	Quantum	Reason for reimbursement
Leisure	\$25,781	<ul style="list-style-type: none"> The largest component is the Beaver Valley Ski Club (\$13,730) Other charges include hardware stores (\$2,083) and landscaping charges (\$2,773) It is unlikely that such charges relate to corporate expenses or provided benefit to the Company
Meals – Chop Restaurant (25% allocation)	\$21,294	<ul style="list-style-type: none"> The Receiver has been advised by numerous Company personnel that the Former CEOs regularly dined at the Chop Restaurant, a steakhouse in the vicinity of the DIG office, and that regular attendees included other Company personnel The Board of Directors determined that the Co-CEOs incurred total expenses at the Chop Restaurant of \$85,178 on 200 receipts (approximately \$426/receipt) during the 304 day period from January 1 to October 31, 2018 This amount is an allocation of 25% of the total costs incurred at this establishment, an allocation determined by the Board of Directors that represents its assessment of the amounts that were not incurred for legitimate business purposes
Travel – Family	\$13,310	<ul style="list-style-type: none"> DIG staff confirmed this amount was for personal family travel Of the total, \$11,401 relates to flight passes purchased by Lanni with the remainder being incurred with Cameron Air, a company that offers float plane services to Muskoka
Personal Storage	\$9,238	<ul style="list-style-type: none"> Represents monthly storage costs for Lanni's automobile(s) at an average cost of \$342/month (27 monthly payments) The Receiver has been advised that such storage was not for corporate vehicles and was used by Lanni to store his personal vehicle
Total	\$69,623	

Alex Agius Expenses

Nature of expense	Quantum	Reason for reimbursement
Leisure	\$7,943	<ul style="list-style-type: none"> Significant charges have been incurred for ski trips, ski pants purchased at Sporting Life, expenses at various hardware stores, flowers for Agius' wife and a Valentine's Day meal for Agius and his wife
Meals – Chop Restaurant (25% allocation)	\$21,294	<ul style="list-style-type: none"> The Receiver has been advised by numerous Company personnel that the Former CEOs regularly dined at the Chop Restaurant, a steakhouse in the vicinity of the DIG office, and that regular attendees included other Company personnel The Board of Directors determined that the Co-CEOs incurred total expenses at the Chop Restaurant of \$85,178 on 200 receipts (approximately \$426/receipt) during the 304 day period from January 1 to October 31, 2018 This amount is an allocation of 25% of the total costs incurred at this establishment, an allocation determined by the Board of Directors that represents its assessment of the amounts that were not incurred for legitimate business purposes
Travel – Family	\$194,246	<ul style="list-style-type: none"> These costs are for personal travel This includes trips for Agius and both his immediate and extended family to Hawaii This also includes numerous trips to New York (including flights, accommodations and car services), which the Company has identified as being for appointments for Agius' wife
Storage	\$8,273	<ul style="list-style-type: none"> Monthly storage costs at an average cost of \$344/month (24 months) The Receiver understands from Company personnel that these charges were in connection with Agius' personal Maserati
Less reimbursements	(\$59,692)	<ul style="list-style-type: none"> The Company has advised that Agius has made certain reimbursements related to personal expenses directly to the relevant credit card company and that no such funds were received directly by the Company
Total	\$172,064	

27. Although the Former CEOs represent that they are reliant on loans from family, friends and credit card advances, the Receiver understands that each of the Former CEOs own properties within the Greater Toronto area and vacation properties north of the city. The Receiver also understands that the Former CEOs own (or have recently owned) luxury automobiles that could be monetized to assist them to repay the Expense Reimbursement Demands being sought by the Receiver. No current personal statement of affairs of Agius or Lanni is available to the Receiver in order for the Receiver to determine if there are other assets or means of repaying these amounts.
28. The Receiver is seeking an Order declaring that the amounts in question are personal expenses that were paid for with Company resources, and requiring repayment of \$69,623 from Lanni and \$172,064 from Agius.
29. Based on the Receiver's inquiries and the lack of supporting documentation, and consistent with the position taken by the Board and the Company, the expenses for which the Receiver seeks repayment do not appear to have been incurred for any legitimate business purposes.

THE BANK'S STATEMENT OF CLAIM AGAINST THE FORMER CEOS

30. During their employment and on or around August 3, 2018, the Former CEOs each advanced \$500,000 to DIG. In exchange, DIG issued a promissory note to each of the Former CEOs in the amount of \$500,000 (the "**Subordinated Promissory Notes**").
31. On September 12, 2018, the Former CEOs entered into postponement agreements with the Bank, specifically postponing and subordinating the repayment of the Subordinated Promissory Notes to the repayment of the Bank's debt (the "**Postponement Agreements**").

32. Investigations by the Receiver have revealed that the Subordinated Promissory Notes were indirectly repaid by way of a series of payments made between October 30, 2018 and November 19, 2018. These repayments were authorized by Lanni and Agius in their role as Former CEOs.
33. The Bank has advised the Receiver that it intends to issue a Statement of Claim against the Former CEOs on the basis that the Subordinated Promissory Notes were repaid in breach of the Postponement Agreements. The Bank seeks damages of \$519,765.28 against each of the Former CEOs. A copy of the proposed Statement of Claim is attached as Appendix “L”.
34. The Receiver expects there to be further litigation arising out of the receivership of DIG.
35. In particular, the Receiver intends to commence an action against Alex Agius, Joe Lanni, Garry Wetsch, Robert Normandeau, Douglas Horner, Michael Newman, William Nurnberger, George Parselias, Michael Mifsud, Royston Rachpaul, Manny Bettencourt, Jay Vieira and Iain Oglivie in connection with the misstatement of financial records and their negligence regarding same. A copy of the letter sent to Lanni in connection with this intended claim is attached for the Court’s information as Appendix “M”. The other named individuals received identical letters.
36. The insurers of DIG – Chubb Specialty Insurance and Berkley Canada – have also been put on notice of the Receiver’s intention to commence such an action.

THE APPROPRIATE FORUM FOR THE CLAIMS


37. The Receiver believes that it is most efficient and cost effective, and therefore in the best interests of the Company's creditors, for all litigation arising out of the receivership of DIG to be brought before the same Court, to be managed by the same supervising Judge.
38. The Receiver is advised that the Statement of Claim is ready to be issued by the Bank. The Receiver supports the Bank's request for an Order directing that the Statement of Claim be issued on the Commercial List, to be case managed by Justice Hainey.

RECOMMENDATION

39. For the reasons set out above, the Receiver respectfully requests that the Court approve the Receiver's request for an Order requiring Lanni to pay \$69,623 and Agius to pay \$172,064, and directing that the Statement of Claim attached as Appendix "L" be issued on the Commercial List to be managed by Justice Hainey.

All of which is respectfully submitted at Toronto, Ontario this 28th day of November, 2019.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
receiver of Distinct Infrastructure Group Inc.
and its subsidiaries set out in Appendix "A"
hereto, and without personal or corporate
liability

Per: 
Paul Casey, CPA, CA, FCIRP, CIT
Senior Vice-President

APPENDIX A

Appendix “A”

List of Subsidiaries

Distinct Infrastructure Group West Inc.
DistinctTech Inc.
iVac Services Inc.
iVac Services West Inc.
Crown Utilities Ltd.

APPENDIX B

Court File No.

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

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE
GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES
WEST INC., and CROWN UTILITIES LTD.**

Respondents

**REPORT OF DELOITTE RESTRUCTURING INC. IN ITS CAPACITY AS PROPOSED
RECEIVER OF DISTINCT INFRASTRUCTURE GROUP INC. AND ITS
SUBSIDIARIES**

DATED FEBRUARY 28, 2019

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APPENDIX "C":	CASH FLOW FORECAST
APPENDIX "D"	DISTINCT INFRASTRUCTURE GROUP INC. - FINANCIAL STATEMENTS AS AT SEPTEMBER 30, 2018

INTRODUCTION AND PURPOSE OF THIS REPORT

1. Deloitte Restructuring Inc. (“**Deloitte**”) understands that an application will be made before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by the Royal Bank of Canada (“**RBC**”), for an Order (the “**Receivership Order**”), *inter alia*, appointing Deloitte as receiver to exercise the powers and duties set out in the Receivership 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 “**Receiver**”), without security, of all the assets, properties and undertakings (collectively, the “**Property**”) of Distinct Infrastructure Group Inc. (the “**Company**”) and its subsidiaries set out in Appendix “A” hereto (collectively with the Company, “**DIG**”).
2. Deloitte was retained by RBC to act as its financial consultant to review the current operations and financial position of DIG. Deloitte also worked with RBC and its legal counsel, Thornton Grout Finnigan LLP (“**TGF**”), with regard to the proposed receivership proceeding, as discussed below.
3. Deloitte is a licensed insolvency trustee within the meaning of section 2 of the BIA and has consented to act as Receiver in these proceedings in the event that the Court grants the relief sought by RBC. Deloitte has prepared this pre-filing report as proposed Court-appointed Receiver of DIG (“**Proposed Receiver**”) to provide background to the Court for the pending receivership application and the relief being sought as part of the application (the “**Report**”).
4. Deloitte has also engaged Aird & Berlis LLP (“**A&B**”) to act as the Proposed Receiver’s independent legal counsel.

5. This Report will cover:
- a) DIG's current financial position (including assets, liabilities and security interests), causes of financial difficulty, certain financial reporting irregularities and DIG's immediate cash requirements;
 - b) The outcome of Deloitte's review of DIG's operations;
 - c) A summary of DIG's major creditors;
 - d) The result of RBC issuing its ten-day notice to enforce its security;
 - e) A&B's preliminary review of the validity and enforceability of RBC's security; and
 - f) Deloitte's consent to act as Receiver should the Court see fit to grant the Receivership Order.

TERMS OF REFERENCE

6. In preparing this Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, DIG's books and records, discussions with management of DIG, discussions with the Special Committee (as defined below) and its legal counsel, and information from third-party sources (collectively, the "**Information**"). Except as described in this Report:

- (a) Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the

Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Proposed Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- (b) Deloitte notes that the Company has recently issued press releases and guidance to the financial markets advising that its financial statements are misstated and should not be relied upon. Deloitte is aware of material write downs to the Company’s accounts receivable, work in progress and inventory balances and, accordingly, Deloitte cautions that the financial information reported herein is subject to further verification and may require material revision; and
- (c) Deloitte has prepared this Report in its capacity as Proposed Receiver to provide background to the Court for its consideration of the relief being sought. Parties using the Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 7. Unless otherwise stated, all dollar amounts contained in the Report are expressed in Canadian dollars. Financial information reported herein is presented on a consolidated basis and not at the individual operating company level.
- 8. The Report has been prepared with reference to the Affidavit of Gary Ivany sworn February 28, 2019 (the “**Ivany Affidavit**”) in this matter, a copy of which will be filed separately with Court by RBC.

9. This Report should be read concurrently with the Ivany Affidavit for further context and background regarding DIG and the activities leading up to RBC's application.

OVERVIEW OF DIG

10. The Company is a public company listed on the TSX Venture Exchange under the symbol "DUG" whose assets consist of its ownership interests in operating subsidiaries that are engaged in the following lines of business:

- (a) Aerial construction – This line of business involves the installation of utility poles for telecommunications use and also involves the installation of cabling for telecommunications purposes;
- (b) Underground construction – As part of this line of business, DIG is involved in directional drilling for telecommunications infrastructure, hydro excavation, open trench installations and the placement of cable for telecommunications purposes;
- (c) Technical services – The primary activities related to DIG's technical services offering relates to fibre splicing and coaxial splicing and testing; and
- (d) Third party material management – This offering relates to the storing of materials for DIG's various customers.

11. DIG provides these services to customers in both the Greater Toronto Area (as far as the Niagara Region) and in Winnipeg, its two primary operating geographies. Significant customers in Toronto include:
 - (a) Bell Canada and Bell Mobility (together, “**Bell**”);
 - (b) Rogers Communications (“**Rogers**”);
 - (c) Toronto Hydro Electric System (“**Toronto Hydro**”);
 - (d) Beanfield Technologies (“**Beanfield**”); and
 - (e) Other smaller customers.
12. Of the customers above, Bell and Rogers together represent in excess of 56% of DIG’s reported revenue for the first 11 months of 2018, although the Company’s financial reports have proven to be unreliable.
13. Customers in Manitoba primarily include Bell, Rogers and Manitoba Hydro.
14. The Company was founded by Alex Agius and Joe Lanni. Until recently, the two founders were retained by DIG through consulting services contracts as joint chief executives (together, the “**Co-CEOs**”).
15. DIG currently employs approximately 310 employees in total between its various locations. The hourly employees in Toronto are represented by the Labourers’ International Union of North America, Ontario Provincial District Council Local 183. All other employees (both in Winnipeg and Toronto) are non-unionized (other than two pipefitters employed in Winnipeg).

16. A corporate organizational chart setting out the corporate relationships within the DIG structure is included as Appendix “**B**” attached hereto.
17. Pursuant to the terms of a credit agreement dated March 23, 2017 (as amended, the “**Credit Agreement**”) between the Company, as borrower, and RBC, borrowings are subject to a borrowing base cap based on the level of accounts receivable and other working capital balances. The borrowing base is calculated on a monthly basis. As of the date of this Report, advances made by RBC under the Credit Agreement are approximately \$52.7 million, of which \$18.4 million is in respect of a term loan with the balance, or approximately \$34.3 million, representing a revolving credit facility.
18. As security for the Company’s obligations and liabilities to RBC under the Credit Agreement, DIG executed, among other things, a general security agreement in favour of RBC granting a security interest over DIG’s assets.

DIG’S STAKEHOLDERS

19. The total indebtedness of DIG to its creditors as of December 31, 2018 is approximately \$82.4 million. The following table sets out the nature of the relationship between DIG and each of its major creditors and stakeholders as detailed on the Company’s financial statements:

Stakeholder	Nature of relationship	Amount owing
RBC	<ul style="list-style-type: none"> Senior secured lender including a term and revolving credit facility 	<ul style="list-style-type: none"> \$52.7 million at February 27, 2019
Rogers Financial Management Corporation	<ul style="list-style-type: none"> Holder of \$10 million unsecured debenture issued in September, 2018 	<ul style="list-style-type: none"> \$9.1 million at December 31, 2018
Trade creditors	<ul style="list-style-type: none"> Ongoing trade credit 	<ul style="list-style-type: none"> \$12.9

Stakeholder	Nature of relationship	Amount owing
		million at December 31, 2018
Lessors	<ul style="list-style-type: none"> Leased construction equipment and vehicles to DIG to provide services to DIG's customers Security over individual assets 	<ul style="list-style-type: none"> \$3.0 million at December 31, 2018
Union	<ul style="list-style-type: none"> Owed amounts on account of outstanding union dues, vacation pay, health benefits and pension contributions. Such amounts are included in "accounts payable and accrued liabilities" 	<ul style="list-style-type: none"> \$1.5 million at February 27, 2019

DELOITTE'S PRIOR INVOLVEMENT WITH DIG

20. On November 29, 2018, RBC engaged Deloitte to perform an independent business review with respect to DIG's affairs and financial position, including an assessment of RBC's collateral position. As part of its scope of work, Deloitte undertook the following:
 - (a) a review of DIG's business plan and financial forecast;
 - (b) preparation of an estimate of RBC's security position;
 - (c) a review of the borrowing base calculations provided to RBC; and
 - (d) other matters as directed by RBC.
21. Deloitte began its work shortly after the execution of its engagement letter by RBC and provided its report to RBC on January 31, 2019.
22. A chronology of certain events related to Deloitte's engagement is set out below:
 - (a) Deloitte began its work in December, 2018. Such work was carried out at DIG's premises in Toronto, Ontario.

- (b) On January 14, 2019, DIG engaged the services of a new Chief Financial Officer (the “**New CFO**”).
- (c) As part of its work, Deloitte sought support for various accounts that Management could not provide. The New CFO provided the accounts receivable subledgers at month end for each of October, November and December, 2018 (the “**A/R Subledgers**”) and backup to DIG’s work in process (“**WIP**”) accounts at the same dates. Deloitte analyzed the A/R Subledgers and noticed that each contained a number of invoices that had been issued for identical amounts on the same day or over a short period of time. For example:
 - i. 51 invoices for \$144,616 (totalling \$7.4 million) were entered into the A/R Subledgers in December 2017 and between July and September 2018;
 - ii. 5 invoices for \$289,232 (totalling \$1.4 million) were entered into the A/R Subledgers between July 15 and August 13, 2018;
 - iii. 3 invoices for \$162,693 (totalling \$488,079) were entered into the A/R Subledgers in August 2018.
- (d) In addition, Deloitte identified seven duplicate invoices, each in the amount of \$144,616, in October 2018 totalling \$1.01 million and a further 14 duplicate invoices totalling approximately \$925,000 in November 2018.
- (e) When Deloitte asked DIG management (“**Management**”) to explain the reason for the issuance of these invoices, a satisfactory response was not provided by

Management. Deloitte also asked for backup to certain of these invoices. Management was unable to provide the required supporting documents.

- (f) Management was unable to provide appropriate support for the \$35 million WIP balances as at September 30, 2018.
 - (g) Noting the lack of support or explanations for these financial reporting irregularities, Deloitte issued its report to RBC on January 31, 2019. The report noted that Deloitte had identified material irregularities with respect to Bell accounts receivable and invoices and that Deloitte reserved the right to amend its findings as necessary once further information was provided.
 - (h) On February 4, 2019, the New CFO met with Mr. Ivany and a representative from Deloitte. At that meeting, the New CFO advised that he had identified approximately \$16 million of entries in the A/R Subledgers for which there was no support. He further advised that certain members of DIG's executive team, the Interim CFO and Vice President of Finance, were to be suspended and that a special committee of DIG's board of directors (the "**Special Committee**") had been formed to investigate these accounting irregularities.
23. The New CFO and the Special Committee continued to investigate DIG's finances and identified several unsupportable entries in the Company's accounts. As a result, the New CFO and Special Committee advised RBC and Deloitte that:
- (a) The employment of the Interim CFO and Vice President of Finance were terminated effective February 11, 2019.

(b) Significant personal charges had been incurred on the Co-CEOs' corporate credit cards. The nature of these charges included, among other charges, the following:

- i. Personal expenses such as family vacations;
- ii. Excessive meal and entertainment charges that do not appear to be for the benefit of DIG;
- iii. Rental of personal storage lockers; and
- iv. Ski club memberships.

Management has since issued a demand to the Co-CEOs for the repayment of amounts that were identified as not being for the benefit of DIG.

(c) Until recently, the Co-CEOs were directing operations at DIG in addition to being members of the Board of Directors. However, as a result of the reported overstatement of accounts receivable and WIP and expense account irregularities, the employment of the Co-CEOs was terminated on February 18, 2019. The Co-CEOs, through legal counsel, have denied any allegations of impropriety and remain directors.

(d) As a result of the termination of the Co-CEOs' employment, a new interim CEO was appointed on February 21, 2019.

24. The Special Committee continues to investigate the financial irregularities. On February 26, 2019 it discovered documentation evidencing that Company funds were used to repay \$1 million of personal loans of the Co-CEOs (\$500,000 each) contrary to the terms of the

Credit Agreement and the related Shareholder Postponement Agreement dated September 12, 2018 executed by each of the co-CEOs. The Proposed Receiver has been advised that this information was provide to RBC and its counsel on February 27, 2019.

DIG'S CURRENT FINANCIAL POSITION

DIG's past performance

25. The table below sets out certain of DIG's balance sheet amounts publicly reported in prior years:

Distinct Infrastructure Group Inc. Summary of Key Financials (in CAD \$000's) For the period FY2014 to Q3 2018 Unaudited					
	FY2014	FY2015	FY2016	FY2017	Q3 2018
Income Statement					
Select Income Statement Items					
Revenue	25,614	37,104	55,180	56,421	61,464
EBITDA	4,159	6,794	3,483	301	6,781
Net Income/(Loss)	2,293	2,270	(3,147)	(13,181)	(2,776)
Balance Sheet					
Select Asset Items					
Accounts Receivable	9,435	14,959	10,320	16,279	36,685
Work in Progress	4,956	9,074	29,758	46,739	35,456
Inventory	192	244	246	140	2,239
Prepaid Expenses and Deposit	108	1,048	665	1,034	3,419
Select Liability Items					
Accounts Payable and Accrued Liabilities	5,339	4,961	6,503	13,557	13,145
Debentures and Other Debt	97	985	1,471	1,482	2,472
Finance Lease Obligations	4,166	7,190	7,815	5,449	4,641
RBC Revolving Loan	-	-	-	27,638	30,609
Term Loan	-	18,929	18,877	19,872	19,625
Unsecured convertible debentures	-	-	-	-	7,969

26. The table below compares certain balances to the quantum of reported revenue in the relevant year:

Balance as a % of sales	FY2014	FY2015	FY2016	FY2017	Q3 2018
Accounts Receivable	37%	40%	19%	29%	60%
Work in Progress	19%	24%	54%	83%	58%
Inventory	1%	1%	0%	0%	4%

27. As detailed in the tables above, there has been a significant increase in the quantum of reported accounts receivable and WIP since 2014 without a corresponding increase in reported revenue. In addition, inventory and prepaid expenses have increased substantially in the nine-month period from December 31, 2017 to September 30, 2018. Such increases, particularly in respect of accounts receivable and WIP, had the specific effect of significantly increasing DIG's borrowing base under its credit facilities with RBC.
28. On September 12, 2018, DIG closed a financing transaction (the "**September 2018 Financing**") whereby:
- (a) RBC temporarily increased the amount that could be advanced against WIP under the borrowing base formula from \$6 million to \$14 million; and
 - (b) Rogers Financial Management Corp. ("**RFM**") provided \$10 million in exchange for unsecured convertible debentures.
29. Subsequent to the September 2018 Financing, RBC became concerned with the growth in the Company's balance sheet and its liquidity position, which had not materially improved notwithstanding the funding provided from the September 2018 Financing.

Current status and impact of irregularities

30. As a result of the accounting irregularities described above, the Company publicly disclosed on February 13, 2019 that its financial statements should no longer be relied upon. This disclosure applies to the 2017-year end audited financial statements and the three quarterly unaudited financial statements issued in 2018.

31. DIG's consolidated updated accounts as at December 31, 2018 are compared with the September 30, 2018 records and are summarized below. As a result of the material write-offs of unsupported asset balances, DIG has incurred a significant equity deficit on its balance sheet in the approximate amount of \$82.6 million.

Distinct Infrastructure Group Inc.	As Reported	As At	Variance	Write off	Notes
Consolidated Balance Sheet	Sep 30, 2018	Dec 31, 2018	(\$)	(\$)	
ASSETS					
Current Assets					
Accounts receivable	36,685,835	13,036,449	(23,649,386)	(23,246,549)	1
Contract asset (i.e. Work in Progress)	35,455,983	1,480,000	(33,975,983)	(33,975,983)	2
Prepaid expenses and deposits	3,309,899	594,784	(2,715,115)	(2,250,000)	3
Inventory	2,239,829	207,987	(2,031,842)	(1,700,000)	4
Cash	1,201,254	-	(1,201,254)		
Income tax recoverable	1,116,052	1,116,052	(0)		
Assets held for sale	153,147	47,244	(105,903)		
Due from ABL Professional Management Inc.	1,716,185	1,641,577	(74,608)		5
Due from Alex Agius	-	237,787	237,787		6
Due from Joe Lanni	-	94,559	94,559		7
Total current assets	81,878,184	18,456,438	(63,421,746)		
Non-Current Assets					
Deposits	110,306	20,306	(90,000)		
Property and equipment	21,177,132	15,050,698	(6,126,434)		8
Intangibles	378,682	336,606	(42,076)		
Goodwill	2,795,212	2,795,212	-		
Total non-current assets	24,461,332	18,202,822	(6,258,510)		
TOTAL ASSETS	106,339,516	36,659,261	(69,680,256)		
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current liabilities					
Accounts payable and accrued liabilities	12,300,310	12,872,733	572,423		
Income tax payable	643,159	339,159	(304,000)		
Debentures and other debt	2,472,385	1,479,467	(992,918)		
Current portion of finance lease obligations	2,511,823	1,084,379	(1,427,444)		
RBC Revolving Loan	30,608,967	34,258,770	3,649,803		
Liabilities directly associated with assets held for sale	1,107,869	415,482	(692,387)		
Total current liabilities	49,644,513	50,449,990	805,477		
Non-current liabilities					
RBC Term Loan	19,625,000	18,375,000	(1,250,000)		
Unsecured convertible debentures	7,968,805	9,138,581	1,169,776		
Finance lease obligations	2,129,501	1,901,801	(227,700)		
Deferred tax payable	2,544,300	2,544,300	(0)		
Total non-current liabilities	32,267,606	31,959,681	(307,925)		
TOTAL LIABILITIES	81,912,119	82,409,671	497,552		
Shareholders' equity					
Share capital	34,572,427	34,572,427	(0)		
Contributed surplus	2,307,760	2,326,323	18,563		
Deficit	(12,452,790)	(82,649,160)	(70,196,370)	(61,172,532)	9
Total shareholders equity	24,427,397	(45,750,411)	(70,177,808)		
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	106,339,516	36,659,261	(69,680,256)		
NOTES					
1. \$15.1M writedown of unsupported A/R (the "WIP AR Account") and \$8.1M from unsupported Bell invoices.					
2. \$33.9M of WIP with no support.					
3. Reversal of unsupported journal entry (\$800K DistinctTech Inc. and \$1.45M Crown).					
4. Reversal of unsupported \$1.7M journal entry.					
5. ABL Professional Management Inc. is a company owned by the former Co-CEOs who personally guaranteed the amount due from ABL (50% each). Demands were issued on Feb 26, 2019 in the amount of \$910,894 each.					
6. Demands for repayment of personal expenses incurred on the Company's credit cards were issued on Feb 26, 2019.					
7. Demands for repayment of personal expenses incurred on the Company's credit cards were issued on Feb 26, 2019.					
8. Certain assets from the iVac discontinued operation were sold at auction in December 2018.					
9. 89% of the deficit relates to the write-offs of overstated A/R, WIP, prepaid expenses and deposits and inventory.					
<i>Sources: Discussion with John Nashmi, CFO; and the Company's proposed adjustments to Q3 2018.</i>					

32. On February 26, 2019, the Company provided a borrowing base certificate showing only \$3.8 million of available borrowing base collateral to support revolver borrowings of approximately \$34.5 million resulting in the revolver being under collateralized by over \$30 million.
33. Including the write-offs of the questionable balances in DIG's current accounts, DIG's reported equity is now a deficit of assets to liabilities of \$45.8 million, materially worse than the publicly reported surplus of \$24.4 million as at September 30, 2018. Such statements are attached as Appendix "D" to this Report.

CASH FLOW FORECAST

34. Management has prepared a weekly cash flow forecast for the 14-week period February 25 to May 31, 2019 (the "**Cash Flow Forecast**") that quantifies DIG's near-term cash needs. Receipts are projected primarily based on the weekly cash flow realized at this time in 2018 with some adjustment to reflect the current revised accounts receivable balances and the conversion of WIP and new sales into accounts receivable. Deloitte notes that, to date, the Company has limited confirmed new projects for 2019; accordingly there is risk that receipts may not materialize as forecast. In addition, the Company has not, to date, provided support for costs to complete its WIP. The Cash Flow Forecast reflects headcount reductions implemented on February 27, 2019. The Cash Flow Forecast is attached to this Report as Appendix "C" attached hereto.
35. Notwithstanding the preceding paragraph, Deloitte expects that a receivership cash flow will be materially different than the one prepared by Management as the receivership is

implemented and the Receiver is able to determine, with customer and additional Management input, which projects can be completed and which costs must be incurred to do so.

36. The Cash Flow Forecast is premised on ongoing operations and forecasts total receipts of \$12.6 million, total disbursements of \$13.3 million (including \$629,000 of interest paid to RBC in the week ending March 1, 2019) for net cash outflows of approximately \$665,000 during the 14-week cash flow period. The 5-week period ending March 29, 2019 is the largest cash need for DIG, as net cash outflows are approximately \$1.5 million.
37. DIG does not have sufficient liquidity to fund its operations as it has borrowed to the limit of its revolving credit facility, and as noted above, its borrowing base to support such borrowings is approximately \$30 million under margin given the adjustments to the Company's previously overstated working capital balances. As noted in the Ivany Affidavit, RBC is unwilling to provide such funding to the Company given its collateral shortfall. Accordingly, DIG is facing a liquidity crisis and cannot continue in its current form. As such, there is an urgent need for a receiver to minimize future operating losses, to collect accounts receivable and WIP, if possible, and to market the assets of the Company on an *en bloc* or piecemeal basis as quickly as possible to maximize creditor recoveries for DIG's creditors on a commercially reasonable basis.
38. DIG has borrowed up to its permitted limit and requires a further \$1.5 million in financing over the next four to six weeks. Based on available margin, this financing will not be made available by RBC for reasons discussed above. Further, pursuant to the terms of the Credit Agreement, the Company is required to make monthly payments to RBC in respect of the

term loan outstanding. The Company is currently unable to make the payment to RBC, as it doesn't have sufficient available cash nor sufficient borrowing capacity under its revolving credit facility (which is also funded by RBC).

THE RBC DEMAND

39. On February 23, 2019, RBC issued its notice of intention to enforce security over DIG's assets. Although the required ten-day period has not yet expired, Deloitte has been advised by RBC that DIG will cooperate and work constructively with the RBC and Deloitte as the Proposed Receiver.

A&B PRELIMINARY SECURITY REVIEW

40. In preparing this Report, Deloitte engaged independent legal counsel to undertake, among other things, a high-level review of RBC's loan documents, including the security granted by DIG in favour of RBC in connection therewith. At this stage, and based on its discussions with A&B, the Proposed Receiver is of the initial view that RBC holds valid and enforceable security as against DIG. To the extent that the Court grants the Orders sought by RBC in this application, the Proposed Receiver will, in due course, obtain a formal independent security opinion from A&B, a copy of which will be made available to the Court upon request and, in any event, prior to any distribution to RBC or any other party.

DELOITTE'S CONSENT TO ACT AS RECEIVER

41. As mentioned in the Ivany Affidavit, Deloitte confirms that it is willing to act as Receiver should the Court see fit to grant RBC's request to appoint a receiver over DIG's assets.

42. In light of Deloitte's recent engagement by RBC to review DIG's operations and financial position, Deloitte possess the knowledge and understanding of the business, including the employees and stakeholders, to administer these proceedings in an efficient manner.
43. Other than the business review described above, Deloitte has had no involvement with DIG and is independent in this regard.
44. Deloitte supports RBC's request for the appointment of a receiver given the urgent need to minimize cash outflows and to realize on the assets for the benefit of the Company's creditors.

All of which is respectfully submitted at Toronto, Ontario this 28th day of February, 2019.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the proposed
Court-appointed receiver of
Distinct Infrastructure Group Inc. and its
subsidiaries set out in Appendix "A"
hereto, and without personal or corporate
liability

Per: P. Casey
Paul Casey, CPA, CA, FCIRP, LIT
Senior Vice-President

APPENDIX C



ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.)	FRIDAY, THE 3RD
)	
JUSTICE HAINEY)	DAY OF MAY, 2019

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

DISTINCT INFRASTRUCTURE GROUP INC., DISTINCT INFRASTRUCTURE GROUP WEST INC., DISTINCTTECH INC., IVAC SERVICES INC., IVAC SERVICES WEST INC., and CROWN UTILITIES LTD.

Respondents

INTERIM DISTRIBUTION, EXPANSION OF POWERS AND FEE APPROVAL
ORDER

THIS MOTION, made by Deloitte Restructuring Inc., in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of each of Distinct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., iVac Services Inc., iVac Services West Inc. and Crown Utilities Ltd. (collectively, the "**Debtors**"), for an Order, *inter alia*, (i) approving the Auction Services Agreement (as defined below); (ii) approving the Second Report of the Receiver dated April 26, 2019 (the "**Second Report**"), and

the conduct and activities of the Receiver set out therein; (iii) authorizing and directing the Receiver to make an interim distribution to Royal Bank of Canada (the “**Bank**”) on account of the Debtors’ secured indebtedness owing to the Bank; (iv) approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP (“**A&B**”) and Thompson Dorfman Sweatman LLP (“**TDS**”); (v) approving the Receiver’s interim Statement of Receipts and Disbursements as at April 19, 2019 (as appended to the Second Report); and (vi) an expansion of the Receiver’s powers was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record of the Receiver, including the Second Report and the appendices thereto, the affidavit of Jorden Sleeth sworn April 26, 2019, the affidavit of Shakaira John sworn April 26, 2019 and the affidavit of Ross McFadyen sworn April 10, 2019, and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Rachel Bengino sworn April 29, 2019 filed:

SERVICE

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

APPROVAL OF AUCTION SERVICES AGREEMENT

2. THIS COURT ORDERS that the execution of the Auction Services Agreement dated April 22, 2019 between the Receiver and Maynards Industries Canada Ltd. (the “**Auction Services Agreement**”) is hereby authorized and approved.

3. THIS COURT ORDERS that the sale of the Debtors’ assets subject to the Auction Services Agreement (collectively, the “**Auction Assets**”), is hereby approved. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the sale of the Auction Assets and for the conveyance of the Auction Assets to the respective purchaser(s).

4. THIS COURT ORDERS that the net sale proceeds from the Auction Assets shall stand in the place and stead of the Auction Assets, and that all claims and encumbrances shall attach to

the net proceeds from the sale of the Auction Assets with the same priority as they had with respect to the Auction Assets immediately prior to the sale, as if the Auction Assets had not been sold and remained in the possession or control of the Receiver immediately prior to the sale.

APPROVAL OF THE SECOND REPORT

5. THIS COURT ORDERS that the Second Report and the conduct and activities of the Receiver described therein be and are hereby approved; provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

APPROVAL OF FEES AND DISBURSEMENTS

6. THIS COURT ORDERS that the activities of the Receiver and the professional fees and disbursements of the Receiver in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

7. THIS COURT ORDERS that the professional fees and disbursements of A&B, as independent legal counsel to the Receiver, in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

8. THIS COURT ORDERS that the professional fees and disbursements of TDS, as legal counsel to the Receiver in the Province of Manitoba, in the amounts set out in the Second Report are hereby authorized and approved and the Receiver is authorized to pay all such fees and disbursements from available funds.

APPROVAL OF INTERIM RECEIPTS AND DISBURSEMENTS

9. THIS COURT ORDERS that the Receiver's Interim Statement of Receipts and Disbursements for the period of March 11, 2019 to April 19, 2019, as set out in Appendix "B" to the Second Report, be and is hereby approved.

INTERIM DISTRIBUTIONS

10. THIS COURT ORDERS that the Receiver is hereby authorized and directed to distribute to the Bank all funds and receipts currently held by the Receiver in relation to Crown Utilities Ltd. and Distinct Infrastructure Group West Inc., on account of the secured indebtedness owing by the Debtors to the Bank as outlined in the Second Report, in each case subject to the Crown WEPPA Reserve and the Crown Expense Reserve (as each term is defined in the Second Report).

INVESTIGATIVE POWERS

11. THIS COURT ORDERS that Deloitte Restructuring Inc., in its capacity as either the Trustee of the Estate of DistinctTech Inc., a bankrupt, or as Receiver of the Debtors, is hereby authorized to exercise all of the available investigative and other rights and remedies that are available to a trustee in bankruptcy under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

SEALING

12. THIS COURT ORDERS that the unredacted Auction Services Agreement, attached as Confidential Appendix “1” to the Second Report, is hereby sealed until six months after the date of this Order or further order of the Court and shall not form part of the public record.

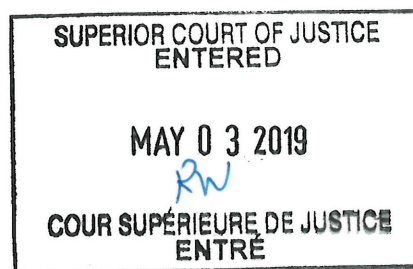
13. THIS COURT ORDERS that the unredacted Receiver’s Interim Statement of Receipts and Disbursements for the period of March 11, 2019 to April 19, 2019, attached as Confidential Appendix “2” to the Second Report, is hereby sealed until six months after March 27, 2019 (being the closing date of the Crown Transaction (as defined in the Second Report)) or further order of the Court and shall not form part of the public record.

GENERAL

14. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Receiver 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 may be necessary or desirable to give effect to this Order or to assist the Receiver in carrying out the terms of this Order.

Hainey J



ROYAL BANK OF CANADA

and

DISTINCT INFRASTRUCTURE GROUP INC. et al.

Applicant

Respondents

Court File No. CV-19-00615270-00CL

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

Proceedings commenced at Toronto

**INTERIM DISTRIBUTION, EXPANSION OF POWERS AND FEE
APPROVAL ORDER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
100 Wellington Street West
Suite 3200
Toronto, Ontario M5K 1K7
Fax: 416-304-1313

D.J. Miller (LSO# 344393P)
Tel: 416-304-0559
Email: djmiller@tgf.ca

Rachel Bengino (LSO# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver

APPENDIX D

February 18th 2019

Personal and Confidential

Joe Lanni
9 Warwood Road
Etobicoke, Ontario
M9B 5B2

Dear Joe:

Further to our meeting of today's date, this letter confirms the decision of the board of directors to terminate your consulting agreement and your position as co-Chief Executive Officer with Distinct Infrastructure Group Inc. ("Distinct") for cause effective today, February 18th 2019. This action is necessary due to the following inappropriate conduct or violations of company rules:

- Providing false and misleading information and financial statements
- Misuse of company funds for personal gain
- Breach of fiduciary duty

You are required to return to the company any and all property that was generated or obtained during your engagement with the company, including, but not limited to:

- (i) all documents, handbooks, account ledgers, financial documents, manuals;
- (ii) your Apple computer, iPhone and iPad;
- (iii) your company vehicle;
- (iv) your keys to your company vehicle and office;
- (v) your security card and fob;
- (vi) all credit and gas cards;
- (vii) your 407 transponder; and
- (viii) any other company property that you may have.

It is Distinct's policy to protect its trade secrets, customer lists, and other confidential or proprietary information as vigorously as possible. We remind you that we consider our clients, our business procedures, and our business plans to be proprietary. Your consulting agreement with Distinct contains confidentiality, non-solicitation and non-disclosure provisions and as such are hereby remind that you are not to contact any client, vendor or employee of Distinct.

You will be required to repay all funds misappropriated through your misuse of the company credit card and all monies owing to the company pursuant to your guarantee of the ABL Professional Management Services Inc. promissory note.

We would also request you to resign as a director of Distinct effective immediately.

Should you wish to access Lifeworks and their various services, please contact Maria Garisto at maria.garisto@distincttech.ca.

Sincerely,

Distinct Infrastructure Group Inc.

A handwritten signature in blue ink, appearing to read 'Garry Weisen', is written over a horizontal line.

Garry Weisen
Chairman of the Board

APPENDIX E

February 18th 2019

Personal and Confidential

Alex Agius
2938 Coulson Court
Mississauga, Ontario
L5M 5S8

Dear Alex:

Further to our meeting of today's date, this letter confirms the decision of the board of directors to terminate your consulting agreement and your position as co-Chief Executive Officer with Distinct Infrastructure Group Inc. ("Distinct") for cause effective today, February 18th 2019. This action is necessary due to the following inappropriate conduct or violations of company rules:

- Providing false and misleading information and financial statements
- Misuse of company funds for personal gain
- Breach of fiduciary duty

You are required to return to the company any and all property that was generated or obtained during your engagement with the company, including, but not limited to:

- (i) all documents, handbooks, account ledgers, financial documents, manuals;
- (ii) your Apple computer, iPhone and iPad;
- (iii) your company vehicle;
- (iv) your keys to your company vehicle and office;
- (v) your security card and fob;
- (vi) all credit and gas cards;
- (vii) your 407 transponder; and
- (viii) any other company property that you may have.

It is Distinct's policy to protect its trade secrets, customer lists, and other confidential or proprietary information as vigorously as possible. We remind you that we consider our clients, our business procedures, and our business plans to be proprietary. Your consulting agreement with Distinct contains confidentiality, non-solicitation and non-disclosure provisions and as such are hereby remind that you are not to contact any client, vendor or employee of Distinct.

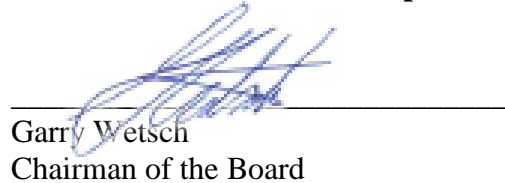
You will be required to repay all funds misappropriated through your misuse of the company credit card and all monies owing to the company pursuant to your guarantee of the ABL Professional Management Services Inc. promissory note.

We would also request you to resign as a director of Distinct effective immediately.

Should you wish to access Lifeworks and their various services, please contact Maria Garisto at maria.garisto@distincttech.ca.

Sincerely,

Distinct Infrastructure Group Inc.

A handwritten signature in blue ink, appearing to read 'Garry Wetsch', is written over a horizontal line.

Garry Wetsch
Chairman of the Board

APPENDIX F

From: Jay Vieira
Sent: February 26, 2019 4:20 PM
To: 'Joe Lanni' <joe.lanni@me.com>
Subject: FW: Personal Expenses

Further to the board of director's meeting held on February 18, 2019, I enclose a summary of your personal expenses charged to the company's credit cards. The company is demanding the immediate repayment of such expenses by close of business on March 1, 2019. I enclose the wiring instructions for the company:

Royal Bank of Canada
3300 Highway 7-Suite 100, 3300 Highway 7
Concord, ON
L4K 4M3

Bank# 003
Transit# 00192
Account# 1032143
Swift# ROYCCAT2

Please note that the enclosed summary was primarily focused on 2018. The company is reviewing expense reports from previous years. If personal expenses are found to be charged to the company's credit cards in previous years, you will be required to reimburse such amounts to the company.



Jay Vieira
Vice President, Corporate and Legal Affairs
Distinct Infrastructure Group

Corporate Office | 77 Belfield Road, Suite 102 | Toronto, ON M9W 1G6
O: 416.675.5604 | C: 416.836.5380 | W: www.diginc.ca

TSXV: DUG

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PLEASE PRINT RESPONSIBLY

JOE LANNI

Date	Description	Amount	Credit Card	Comment
31-Dec-15	ACCESS STORAGE	\$ 304.90	A. Ristagno VISA	Storage unit (\$609.80 total for Alex and Joe)
21-Jan-16	BLUE WAVE	\$ 16.00	A. Ristagno VISA	Car wash for Joe's Maserati
27-Jan-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
24-Feb-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
23-Mar-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
20-Apr-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
17-May-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
15-Jun-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
10-Aug-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
07-Sep-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
09-Oct-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
02-Nov-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
30-Nov-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
29-Dec-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
25-Jan-17	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
22-Feb-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
19-Apr-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
18-May-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
13-Jun-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
12-Jul-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
09-Aug-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
06-Sep-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
04-Oct-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
01-Nov-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
Dec-17	PIZZA NOVA 007 ETOBICOKE ON	\$ 92.20	VISA	
Dec-17	SUSHI 2 GO DUNDAS ETOBICOKE ON	\$ 125.86	VISA	
Dec-17	TIM HORTONS #1883 ORANGEVILLE ON	\$ 6.30	VISA	
Dec-17	WENDY'S Q1R ORANGEVILLE ON	\$ 36.57	VISA	
Dec-17	BRUCE WINE BAR THORNBURY ON	\$ 385.78	VISA	
Jan-18	MILANO'S PIZZA ETOBICOKE ON	\$ 102.25	VISA	
Jan-18	LEGENDARY MOTOR CAR HALTON HILLS ON	\$ 322.05	VISA	Car storage for Maserati
Jan-18	CHINA CHINA PALACE MISSISSAUGA ON	\$ 147.92	VISA	
Jan-18	NESPRESSO SHERWAY BIM TORONTO ON	\$ 52.50	VISA	
Jan-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 2,330.05	VISA	
Jan-18	CDN TIRE STORE #00070 ETOBICOKE ON	\$ 106.57	VISA	
Jan-18	MILANO'S PIZZA ETOBICOKE ON	\$ 84.25	VISA	
Jan-18	MILANO'S PIZZA ETOBICOKE ON	\$ 103.50	VISA	
14-Jan-18	ST. LOUIS BAR & GRIL ORANGEVILLE	\$ 200.48	AMEX	
21-Jan-18	THE TREMONT CAFE 209 COLLINGWOOD	\$ 405.17	AMEX	
27-Jan-18	BUFFALO WILD WINGS 0 HAMILTON	\$ 177.28	AMEX	
28-Jan-18	THE TUMI STORE #8008 ETOBICOKE	\$ 1,322.10	AMEX	
Feb-18	LEGENDARY MOTOR CAR HALTON HILLS ON	\$ 322.05	VISA	Car storage for Maserati

Feb-18	CDN TIRE STORE #00070 ETOBICOKE ON	\$ 59.79	VISA	
Feb-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 246.34	VISA	Valentine's Day flowers for Joe's family
Feb-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 97.27	VISA	
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 4,524.00	VISA	Justin Timberlake Concert
Feb-18	SWISS CHALET 1936E 416-236-3158 ON	\$ 93.90	VISA	
Feb-18	ACADEMY NATURAL HEALTH TORONTO ON	\$ 61.00	VISA	
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 168.00	VISA	
Feb-18	MILANO'S PIZZA ETOBICOKE ON	\$ 66.70	VISA	
18-Feb-18	BRUNELLO AT 27 ON FO COLLINGWOOD	\$ 552.02	AMEX	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Mar-18	LEGENDARY MOTOR CAR HALTON HILLS ON	\$ 322.05	VISA	Car storage for Maserati
Mar-18	MILANO'S PIZZA ETOBICOKE ON	\$ 122.50	VISA	
Mar-18	TIM HORTONS #5909 COLLINGWOOD ON	\$ 8.77	VISA	
Mar-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 461.28	VISA	
02-Mar-18	REAL SPORTS BAR AND TORONTO	\$ 89.58	AMEX	
12-Mar-18	PRESTIGE TAXI SERVICE	\$ 471.79	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
12-Mar-18	PRESTIGE TAXI SERVICE	\$ 681.38	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
15-Mar-18	CDN TIRE STORE 00394 COLLINGWOOD	\$ 414.80	AMEX	
15-Mar-18	PRESTIGE TAXI SERVICE	\$ 201.25	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
16-Mar-18	THE MILL CAFE . 2087 THORNBURY	\$ 326.82	AMEX	
20-Mar-18	WINGPORIUM SPORTS BA TORONTO	\$ 99.27	AMEX	
24-Mar-18	KINGSWAY CARWASH 202 TORONTO	\$ 39.50	AMEX	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Apr-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 1,304.76	VISA	
Apr-18	BLUE MOUNTAIN PEST CONTROMEAFORD ON	\$ 662.75	VISA	
Apr-18	CDN TIRE STORE #00070 ETOBICOKE ON	\$ 50.25	VISA	
07-Apr-18	JACK ASTOR'S SHERWAY ETOBICOKE	\$ 198.70	AMEX	
08-Apr-18	MASSEY HALL AND ROY TORONTO	\$ 8.34	AMEX	
08-Apr-18	PRESTIGE TAXI PP	\$ 78.00	AMEX	
21-Apr-18	PIZZA NOVA 007	\$ 89.11	AMEX	
22-Apr-18	CAFE DEMETRE2018844 TORONTO	\$ 117.34	AMEX	
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
May-18	PIZZA NOVA 007 ETOBICOKE ON	\$ 89.63	VISA	
May-18	SUSHI-YA JAPAN ETOBICOKE ON	\$ 298.68	VISA	
May-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 296.06	VISA	Mother's Day flowers for Joe's family
May-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 81.36	VISA	Mother's Day flowers for Joe's family
May-18	SWISS CHALET 1936 TORONTO ON	\$ 89.96	VISA	
14-May-18	EUROPE BAR AND RESTA NORTH YORK	\$ 156.54	AMEX	
15-May-18	CITY OF MISSISSAUGA NORTH YORK	\$ 6.00	AMEX	
27-May-18	THE HOME DEPOT #7003 OAKVILLE	\$ 263.46	AMEX	
Jun-18	CHINA CHINA PALACE MISSISSAUGA ON	\$ 162.56	VISA	
Jun-18	EUGENIA GENERAL STORE EUGENIA ON	\$ 57.99	VISA	
Jun-18	HEMINGWAYS CIGAR & FINE GETOBICOKE ON	\$ 249.73	VISA	
Jun-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	

Jun-18	WINEONLINEM 8777149463 ON	\$ 476.26	VISA	
02-Jun-18	LOWE'S OF ETOBICOKE, TORONTO	\$ 389.91	AMEX	
02-Jun-18	1 800 GOT JUNK 1 800 TORONTO	\$ 1,014.74	AMEX	
17-Jun-18	VIBO RESTAURANT	\$ 917.94	AMEX	
24-Jun-18	SWISS CHALET 1936	\$ 75.85	AMEX	
27-Jun-18	CDN TIRE STORE 00394 ETOBICOKE	\$ 25.97	AMEX	
27-Jun-18	CDN TIRE STORE 00394 ETOBICOKE	\$ 632.77	AMEX	
Jul-18	MONTANAS COOKHOUSE 308 ETOBICOKE ON	\$ 75.00	VISA	
Jul-18	TICKETSTORONTO BLUE J TICKETSCENTERDE	\$ 1,951.45	VISA	
Jul-18	ARAMARK ENTERTAINMENT TORONTO ON	\$ 36.75	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 15.00	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 6.00	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 15.00	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 6.00	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 9.00	VISA	
Jul-18	TIM HORTONS #1999 MISSISSAUGA ON	\$ 19.03	VISA	
Jul-18	TIM HORTONS #1476 MISSISSAUGA ON	\$ 8.54	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 70.00	VISA	
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	\$ 70.00	VISA	
Jul-18	MORTIMER LANDSCAPING ETOBICOKE ON	\$ 2,773.69	VISA	
05-Jul-18	PRESTIGE TAXI SERVICE	\$ 378.59	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
13-Jul-18	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
17-Jul-18	WINEONLINE MARKETING TORONTO	\$ 650.40	AMEX	
17-Jul-18	HEMINGWAYS CIGAR & F ETOBICOKE	\$ 398.88	AMEX	
19-Jul-18	WINEONLINE MARKETING TORONTO	\$ 253.20	AMEX	
19-Jul-18	TRILLIUM HOSPITAL-MI NORTH YORK	\$ 3.00	AMEX	
19-Jul-18	TRILLIUM HOSPITAL-MI NORTH YORK	\$ 15.00	AMEX	
19-Jul-18	PRESTIGE TAXI SERVICE	\$ 559.19	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
21-Jul-18	TRILLIUM HOSPITAL-MI NORTH YORK	\$ 15.00	AMEX	
21-Jul-18	UBER EATS D524A HELP.UBER.COM	\$ 213.56	AMEX	
23-Jul-18	UBER EATS L7A7XHELP.UBER.COM	\$ 2.00	AMEX	
23-Jul-18	UBER EATS L7A7XHELP.UBER.COM	\$ 122.60	AMEX	
24-Jul-18	CAMERON AIR TORONTO	\$ 966.15	A. AGIUS AMEX	Flight Toronto City Centre to Lake of Bays (Joe and Alex) - Total \$1932.30
28-Jul-18	MONTANAS COOKHOUSE 3 ETOBICOKE	\$ 137.41	AMEX	
28-Jul-18	FBI PIZZA & WINGSRESTAURANTS	\$ 92.75	AMEX	
30-Jul-18	CAMERON AIR TORONTO	\$ 943.55	A. AGIUS AMEX	Flight Lake of Bays to Toronto City Centre (Joe and Alex) - Total \$1887.10
31-Jul-18	UBER EATS PYC7T	\$ 46.27	AMEX	
Aug-18	CDN TIRE STORE #00108 COLLINGWOOD ON	\$ 20.33	VISA	
Aug-18	SUSHI 2 GO DUNDAS ETOBICOKE ON	\$ 275.64	VISA	
Aug-18	PIZZA NOVA 007 ETOBICOKE ON	\$ 72.60	VISA	
Aug-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	\$ 34.36	VISA	
Aug-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	\$ 35.98	VISA	
02-Aug-18	THE BURGER'S PRIESTRESTAURANTS	\$ 56.53	AMEX	
03-Aug-18	THE HOME DEPOT #7011 ETOBICOKE	\$ 263.05	AMEX	

03-Aug-18	CDN TIRE STORE 00394 COLLINGWOOD	\$ 262.14	AMEX	
07-Aug-18	TIM HORTONS #1476	\$ 12.30	AMEX	
07-Aug-18	UBER EATS 7KX2U	\$ 6.00	AMEX	
08-Aug-18	UBER EATS COAJZ	\$ 99.74	AMEX	
09-Aug-18	UBER EATS COAJZ	\$ 4.00	AMEX	
09-Aug-18	THE HOME DEPOT #7003 OAKVILLE	\$ 436.99	AMEX	
20-Aug-18	P.B. SHERWAYRESTAURANTS	\$ 137.15	AMEX	
23-Aug-18	UBER EATS ZQX6U	\$ 6.00	AMEX	
23-Aug-18	UBER EATS ZQX6U	\$ 70.32	AMEX	
28-Aug-18	UBER EATS LCNKH	\$ 142.37	AMEX	
Sep-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Sep-18	SWISS CHALET 1936E 416-236-3158 ON	\$ 89.39	VISA	
Sep-18	LOWES #03096* TORONTO ON	\$ 121.36	VISA	
Sep-18	ROYALE CLUBE SMOKE & GIFTMISSISSAUGA ON	\$ 326.57	VISA	
Sep-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Sep-18	OVEST TORONTO ON	\$ 356.10	VISA	
02-Sep-18	STATE & MAIN	\$ 151.68	AMEX	
03-Sep-18	UBER EATS LCNKH	\$ 4.00	AMEX	
12-Sep-18	UBER EATS 5CWJW	\$ 4.00	AMEX	
12-Sep-18	UBER EATS TUGVM	\$ 92.74	AMEX	
16-Sep-18	PRESTIGE TAXI SERVICE	\$ 294.26	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
18-Sep-18	UBER EATS TUGVM	\$ 4.00	AMEX	
19-Sep-18	UBER EATS DRWMO	\$ 4.00	AMEX	
21-Sep-18	CARMEN 00-0803203202TORONTO	\$ 437.28	AMEX	
26-Sep-18	PINNACLE CATERERS LT TORONTO	\$ 587.12	AMEX	
29-Sep-18	UBER EATS 4DYS7	\$ 4.00	AMEX	
29-Sep-18	OVEST 208984742	\$ 356.10	AMEX	
Oct-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Oct-18	WENDY'S Q1R ORANGEVILLE ON	\$ 53.83	VISA	
Oct-18	TIM HORTONS 4662 QTH DUNDALK ON	\$ 28.65	VISA	
Oct-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Oct-18	WENDY'S OAKVILLE ON	\$ 17.27	VISA	
Oct-18	BURGER KING INNISFIL ON	\$ 13.10	VISA	
Oct-18	MILANO'S PIZZA ETOBICOKE ON	\$ 76.48	VISA	
Oct-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Oct-18	APPLE STORE #R208 ETOBICOKE ON	\$ 56.44	VISA	
Oct-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	\$ 43.04	VISA	
03-Oct-18	UBER EATS SLQJJ	\$ 4.00	AMEX	
07-Oct-18	UBER EATS ZIIKE	\$ 2.00	AMEX	
14-Oct-18	CULINARIA RESTAURANT MISSISSAUGA	\$ 49.34	AMEX	
16-Oct-18	PRESTIGE TAXI SERVICE	\$ 520.09	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
19-Oct-18	UBER EATS TH7BS	\$ 2.00	AMEX	
19-Oct-18	PULCINELLA RESTORANT ETOBICOKE	\$ 262.55	AMEX	

21-Oct-18	UBER EATS 4FYS5	\$ 2.00	AMEX	
23-Oct-18	UBER EATS 7MR7O	\$ 6.00	AMEX	
23-Oct-18	UBER EATS 7MR7O	\$ 50.32	AMEX	
28-Oct-18	CELLICON 209774100 ETOBICOKE	\$ 192.10	AMEX	
29-Oct-18	UBER EATS DXFXD	\$ 119.77	AMEX	
Nov-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	\$ 30.34	VISA	
Nov-18	MT98067139-851488488 902-421-7538 NS	\$ 11,401.24	VISA	Joe's flight pass which is non-transferrable. 8 credits remain.
Nov-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Nov-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 3,334.07	VISA	
Nov-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	\$ 64.41	VISA	
Nov-18	CHIPOTLE #2815 OAKVILLE ON	\$ 17.68	VISA	
Nov-18	MCDONALD'S #1320 QPS ETOBICOKE ON	\$ 62.65	VISA	
Nov-18	BURGER KING #10100 OAKVILLE ON	\$ 16.36	VISA	
03-Nov-18	BUFFALO WILD WINGS 0 OAKVILLE	\$ 180.56	AMEX	
08-Nov-18	CHIPOTLE #2815	\$ 17.68	AMEX	
10-Nov-18	CELLAR DOOR	\$ 176.28	AMEX	
21-Nov-18	DOLLARAMA #1047	\$ 6.22	AMEX	
21-Nov-18	PRESTIGE TAXI SERVICE	\$ 797.08	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
29-Nov-18	JACK ASTOR'S 403/DUN MISSISSAUGA	\$ 46.61	AMEX	
Dec-18	UNION CHICKEN 647-965-3666 ON	\$ 83.51	VISA	
Dec-18	TRIBUTE COMMUNITIES CE OSHAWA ON	\$ 67.51	VISA	
Dec-18	CREPE CULTURE Oshawa ON	\$ 40.68	VISA	
Dec-18	UNION CHICKEN 647-965-3666 ON	\$ 57.46	VISA	
Dec-18	BEAVER VALLEY BAMBORA MARKDALE ON	\$ 2,815.00	VISA	
Dec-18	BEAVER VALLEY BAMBORA MARKDALE ON	\$ 3,334.07	VISA	
Dec-18	MR. GREEK MEDITERRANEA ETOBICOKE ON	\$ 80.63	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	THE TREMONT CAFE COLLINGWOOD ON	\$ 563.92	VISA	
02-Dec-18	LCBO	\$ 599.85	AMEX	
10-Dec-18	HEMINGWAYS CIGAR	\$ 543.53	AMEX	
14-Dec-18	ST. JAMES GATE	\$ 120.67	AMEX	
16-Dec-18	PRESTIGE TAXI SERVICE	\$ 280.60	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
Jan-19	PIE COLLINGWOOD COLLINGWOOD ON	\$ 142.80	VISA	
Jan-19	CHIPOTLE #2815 OAKVILLE ON	\$ 35.37	VISA	
05-Jan-19	MCDONALD'S #8837 ORANGEVILLE	\$ 17.25	AMEX	
19-Jan-19	THE MILL CAFE . 2087 THORNBURY	\$ 322.39	AMEX	
Total amount due to DistinctTech		\$ 73,264.45		

Chop Restaurant - 25% of total **\$ 21,294.44**

Total: **\$ 94,558.88**

APPENDIX G

ALEX AGIUS

Date	Description	Amount	Credit Card	Comment
31-Dec-15	ACCESS STORAGE	\$ 304.90	A. Ristagno VISA	Storage unit (\$609.80 total for Alex and Joe)
27-Jan-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
24-Feb-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
23-Mar-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
20-Apr-16	ACCESS STORAGE	\$ 315.25	A. Ristagno VISA	Storage unit (\$630.50 total for Alex and Joe)
17-May-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
15-Jun-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
10-Aug-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
07-Sep-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
09-Oct-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
02-Nov-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
30-Nov-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
29-Dec-16	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
25-Jan-17	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
22-Feb-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
19-Apr-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
19-Apr-17	PFAFF	\$ 4,158.48	A. Ristagno VISA	Repairs to Alex's Audi R8
18-May-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
13-Jun-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
12-Jul-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
09-Aug-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
23-Aug-17	Maranello BMW	\$ 1,881.96	A. Ristagno VISA	Repairs to Alex's BMW
06-Sep-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
04-Oct-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
01-Nov-17	ACCESS STORAGE	\$ 367.25	A. Ristagno VISA	Storage unit (\$734.50 total for Alex and Joe)
16-Nov-17	BODYLINES PLUS	\$ 3,805.20	A. Ristagno VISA	Repairs to Alex's vehicle
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 10.00	VISA	
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Dec-17	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 512.00	VISA	
Dec-17	SHERWAY KEG ETOBICOKE ON	\$ 200.00	VISA	
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-17	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 760.00	VISA	
Dec-17	BELL SQUARE ONE 2 MISSISSAUGA ON	\$ 39.55	VISA	
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Dec-17	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 3.87	VISA	
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
28-Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	AMEX	
29-Dec-17	AIR CANADA	\$ 268.00	AMEX	NO RECEIPT
29-Dec-17	AIR CANADA	\$ 268.00	AMEX	TICKET #0142186585004 - GABRIELLA AGIUS
29-Dec-17	AIR CANADA	\$ 649.00	AMEX	TICKET #0142186585001 MATHEW AGIUS
29-Dec-17	AIR CANADA	\$ 649.00	AMEX	TICKET #0142186585002 VICTORIA AGIUS
Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 40.00	VISA	

Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jan-18	WWW COSTCO CA 888-426-7826 ON	\$ 677.98	VISA	
Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Jan-18	WAL-MART SUPERCENTER#3054MEADOWVALE ON	\$ 85.79	VISA	
Jan-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 3.80	VISA	
01-Jan-18	#168 MARK'S 00889800 OAKVILLE	\$ 631.00	AMEX	NO RECEIPT
11-Jan-18	REDS SQUARE ONE	\$ 121.43	AMEX	
18-Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	AMEX	NO RECEIPT
24-Jan-18	REDS SQUARE ONE	\$ 91.06	AMEX	
Feb-18	BLUE MTN VBL RENTALS BLUE MOUNTAINON	\$ 310.75	VISA	
Feb-18	BLUE MOUNTAIN BEACH BLUE MOUNTAINON	\$ 11.30	VISA	
Feb-18	THOLOS RESTAURANT BLUE MOUNTAINON	\$ 66.50	VISA	
Feb-18	JETS GEAR - MTS CENTRE WINNIPEG MB	\$ 82.01	VISA	
Feb-18	J.P.'S PIZZERIA MISSISSAUGA ON	\$ 68.99	VISA	
Feb-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 293.80	VISA	Flowers for Gabriella (Valentine's Day)
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Feb-18	MOXIE'S -050 ETOBICOKE ON	\$ 150.12	VISA	
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 4,524.00	VISA	Justin Timberlake Concert Tickets
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 689.00	VISA	Additional Tickets
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 560.00	VISA	Additional Tickets
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON	\$ 32.11	VISA	
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON	\$ 1.49	VISA	
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON -	\$ 4.99	VISA	
Feb-18	WATERSIDE EXECUTIVE CENTRMISSISSAUGA ON	\$ 9.00	VISA	
Feb-18	POSTA ITAL BAR INC MISSISSAUGA ON	\$ 447.48	VISA	
Feb-18	BRUNO MARS TORONTO ON	\$ 900.00	VISA	
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 10.00	VISA	
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Feb-18	ST PHILIPS FINE BAKERIES WOODBRIDGE ON	\$ 21.25	VISA	
Feb-18	TARGET PARK GROUP INC, TORONTO ON	\$ 12.00	VISA	
Feb-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 3.95	VISA	
01-Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	AMEX	NO RECEIPT
01-Feb-18	SPORTING LIFE	\$ 2,119.00	AMEX	SKI JACKETS AND PANTS
03-Feb-18	THE TREMONT CAFE COLLINGWOOD ON	\$ 390.00	AMEX	
05-Feb-18	STARBUCKS CARD RELOAD	\$ 50.00	AMEX	NO RECEIPT
05-Feb-18	WESTIN TRILLIUM HOUS BLUE MOUNTAINS	\$ 1,014.98	AMEX	Victoria Agius (Christmas present to her parents - spa weekend)
13-Feb-18	HAWAIIAN AIRLINES	\$ 12.40	AMEX	Ticket Number: 17315000796321 - Tomaino, Stephanie
13-Feb-18	HAWAIIAN AIRLINES	\$ 12.94	AMEX	Ticket Number: 17315000796310 - Tomaino, Franca
13-Feb-18	HAWAIIAN AIRLINES	\$ 12.94	AMEX	Ticket Number: 17315000796306 - Tomaino, Teresa
13-Feb-18	HAWAIIAN AIRLINES	\$ 12.94	AMEX	Ticket Number: 17315000796295 - Tomaino, Giovanni
13-Feb-18	HAWAIIAN AIRLINES	\$ 116.49	AMEX	Ticket Number: 17321664468652 - Tomaino, Teresa
13-Feb-18	HAWAIIAN AIRLINES	\$ 116.49	AMEX	Ticket Number: 17321664468641 - Tomaino, Giovanni
13-Feb-18	HAWAIIAN AIRLINES	\$ 116.49	AMEX	Ticket Number: 17321664468674 - Tomaino, Stephanie
13-Feb-18	HAWAIIAN AIRLINES	\$ 116.49	AMEX	Ticket Number: 17321664468663 - Tomaino, Franca
13-Feb-18	HAWAIIAN AIRLINES	\$ 181.19	AMEX	Ticket Number: 17321664448750 - Jasielski, Thomas

13-Feb-18	HAWAIIAN AIRLINES	\$	181.19	AMEX	Ticket Number: 17321664448746 - Agius, Victoria
13-Feb-18	HAWAIIAN AIRLINES	\$	181.19	AMEX	Ticket Number: 17321664448735 - Agius, Mathew
13-Feb-18	HAWAIIAN AIRLINES	\$	181.19	AMEX	Ticket Number: 17321664448724 - Agius, Gabriella
13-Feb-18	HAWAIIAN AIRLINES	\$	181.19	AMEX	Ticket Number: 17321664448713 - Agius, Alexander
16-Feb-18	STARBUCKS CARD RELOAD	\$	75.00	AMEX	NO RECEIPT
16-Feb-18	BRAVI RISTORANTE TORONTO	\$	278.90	AMEX	Valentine's Day dinner Alex and his wife
17-Feb-18	SOLSTICE RESTAURANT MISSISSAUGA	\$	541.18	AMEX	
19-Feb-18	EPSON CANADA STORE	\$	232.73	AMEX	
22-Feb-18	ERIN MILLS PUMP AND MISSISSAUGA	\$	85.80	AMEX	
23-Feb-18	STARBUCKS CARD RELOAD	\$	75.00	AMEX	NO RECEIPT
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	10.00	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	20.00	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	50.00	VISA	
Mar-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$	52.00	VISA	
Mar-18	ZAFFERANO RISTORANTE WOODBRIDGE ON	\$	426.14	VISA	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$	88.22	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	75.00	VISA	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$	36.79	VISA	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$	122.15	VISA	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$	66.08	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	50.00	VISA	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$	46.83	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	50.00	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	10.00	VISA	
Mar-18	SORELLE AND CO INC MAPLE ON	\$	102.84	VISA	
Mar-18	SAN FRECESCO FOODS MISSISSAUGA ON	\$	22.80	VISA	
Mar-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$	3.97	VISA	
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$	75.00	VISA	
06-Mar-18	SOLSTICE RESTAURANT MISSISSAUGA	\$	135.04	AMEX	
09-Mar-18	LCBO/RAO #0619 MISSI MISSISSAUGA	\$	98.70	AMEX	
10-Mar-18	STARBUCKS CARD RELOA 800-782-7282	\$	75.00	AMEX	
12-Mar-18	PRESTIGE TAXI SERVICE	\$	471.79	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
12-Mar-18	PRESTIGE TAXI SERVICE	\$	681.38	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
15-Mar-18	PRESTIGE TAXI SERVICE	\$	201.25	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
16-Mar-18	OCA NERA FINE ITALIA WOODBRIDGE	\$	260.69	AMEX	
20-Mar-18	AC ALTITUDE BY PTS	\$	2,258.87	AMEX	
20-Mar-18	REDS SQUARE ONE	\$	176.00	AMEX	
23-Mar-18	SOLSTICE RESTAURANT MISSISSAUGA	\$	232.38	AMEX	
23-Mar-18	TPX*RBC TRAVEL VOYAG 877-636-2870	\$	1,465.30	AMEX	
24-Mar-18	STARBUCKS CARD RELOA 800-782-7282	\$	75.00	AMEX	
24-Mar-18	AIR CANADA - personal	\$	50.00	AMEX	Ticket Number: 0142192274872 - Tomaino, Giovanni
24-Mar-18	AIR CANADA - personal	\$	50.00	AMEX	Ticket Number: 0142192274873 - Tomaino, Teresa
24-Mar-18	AIR CANADA - personal	\$	50.00	AMEX	Ticket Number: 0142192275431 - Tomaino, Franca
24-Mar-18	AIR CANADA - personal	\$	50.00	AMEX	Ticket Number: 0142192275432 - Tomaino, Stephanie
24-Mar-18	AIR CANADA - personal	\$	59.00	AMEX	Ticket Number: 0142192275431 - Tomaino, Franca

24-Mar-18	AIR CANADA - personal	\$ 60.00	AMEX	Ticket Number: 0142192275432 - Tomaino, Stephanie
24-Mar-18	AIR CANADA - personal	\$ 61.00	AMEX	Ticket Number: 0142192274872 - Tomaino, Giovanni
24-Mar-18	AIR CANADA - personal	\$ 61.00	AMEX	Ticket Number: 0142192274873 - Tomaino, Teresa
24-Mar-18	AIR CANADA - personal	\$ 860.85	AMEX	Ticket Number: 0142192274872 - Tomaino, Giovanni
24-Mar-18	AIR CANADA - personal	\$ 860.85	AMEX	Ticket Number: 0142192274873 - Tomaino, Teresa
24-Mar-18	AIR CANADA - personal	\$ 860.85	AMEX	Ticket Number: 0142192275431 - Tomaino, Franca
24-Mar-18	AIR CANADA - personal	\$ 860.85	AMEX	Ticket Number: 0142192275432 - Tomaino, Stephanie
27-Mar-18	SOLSTICE RESTAURANT MISSISSAUGA	\$ 222.59	AMEX	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
Apr-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 448.00	VISA	
Apr-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$ 70.22	VISA	
Apr-18	SAN FRECESCO FOODS MISSISSAUGA ON	\$ 28.74	VISA	
Apr-18	CDN TIRE STORE #00169 MISSISSAUGA ON	\$ 61.00	VISA	
Apr-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$ 315.24	VISA	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
Apr-18	TRUMP INTERNATIONAL HOTE NEW YORK NY	\$ 4,574.34	VISA	Personal trip to NYC for Victoria's appointment
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Apr-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 3.96	VISA	
07-Apr-18	STARBUCKS CARD RE-LOAD	\$ 75.00	AMEX	NO RECEIPT
10-Apr-18	CORP TRAVEL 728700 C OAKVILLE - Personal	\$ 514.02	AMEX	Airfare for Victoria to NYC
11-Apr-18	CORP TRAVEL 728700 C OAKVILLE - Personal	\$ 1,923.10	AMEX	Airfare for Alex to NYC
14-Apr-18	FLIGHT CENTRE 719900 CALGARY	\$ 450.00	AMEX	
27-Apr-18	SOLSTICE RESTAURANT MISSISSAUGA	\$ 115.13	AMEX	
May-18	EATALY RESTAURANTS NEW YORK NY	\$ 229.19	VISA	
May-18	ENOTECA 7 OAKVILLE ON	\$ 363.41	VISA	
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
May-18	TARGET PARK GROUP INC, TORONTO ON	\$ 4.00	VISA	Parking for Enoteca
May-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 375.06	VISA	Car service in NYC for Victoria's appointment
May-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 454.86	VISA	Car service in NYC for Victoria's appointment
May-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 429.40	VISA	Flowers for Gabriella for Mother's Day
May-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$ 43.55	VISA	
May-18	J.P.'S PIZZERIA MISSISSAUGA ON	\$ 94.39	VISA	
May-18	SORELLE AND CO INC MAPLE ON	\$ 96.72	VISA	
May-18	TICKET GUARDIAN - CAD 8448494827 CA	\$ 66.88	VISA	Insurance - Lights Festival July 14, 2018
May-18	THE LIGHTS FEST HTTPSTHELIGHTUT	\$ 644.00	VISA	Lights Festival July 14, 2018
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
May-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	\$ 43.19	VISA	
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
May-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 1,043.00	VISA	Tickets for Drake Concert
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
May-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.00	VISA	
01-May-18	407 ETR	\$ 137.45	A. Ristagno VISA	Outstanding bill for Alfa Romeo Demo Car

01-May-18	STARBUCKS CARD RE-LOAD	\$ 75.00	AMEX	NO RECEIPT
05-May-18	TRUMP INTERNATIONAL NEW YORK	\$ 560.82	AMEX	Arrival 03/05/2018 Departure 05/05/2018
05-May-18	PEARSON PARKING T1	\$ 315.00	AMEX	
08-May-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
18-May-18	STARBUCKS CARD RELOA 800-782-7283	\$ 75.00	AMEX	
19-May-18	SOLSTICE RESTAURANT MISSISSAUGA	\$ 157.57	AMEX	
25-May-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jun-18	SWISS/HARVEYS #1957 ETOBICOKE ON	\$ 40.62	VISA	
Jun-18	THE HOME DEPOT #7130 MISSISSAUGA ON	\$ 45.62	VISA	
Jun-18	THE GLOBE AND MAIL TORONTO ON	\$ 27.07	VISA	
Jun-18	UBER TRIP 4Y4OO HELP.UBER.COMCA	\$ 33.77	VISA	Taxi in NYC
Jun-18	UBER TRIP 2I5NU HELP.UBER.COMCA	\$ 163.45	VISA	Taxi in NYC
Jun-18	EATALY RESTAURANTS NEW YORK NY	\$ 176.67	VISA	Victoria's appointment in NYC
Jun-18	SWISS/HARVEYS #1957 ETOBICOKE ON	\$ 31.02	VISA	
Jun-18	AIR CAN* 0142195912026AIRCANADA.COMMB	\$ 105.00	VISA	Change fee for trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912027AIRCANADA.COMMB	\$ 105.00	VISA	Change fee for trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912026AIRCANADA.COMMB	\$ 69.30	VISA	Fare difference trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912027AIRCANADA.COMMB	\$ 69.30	VISA	Fare difference trip to NYC for Victoria's appointment
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jun-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 218.12	VISA	Ground transportation in NYC for Victoria's appointment
Jun-18	AIR CAN* 0142196174657AIRCANADA.COMMB	\$ 749.30	VISA	Airfare for Victoria to NYC
Jun-18	AIR CAN* 0142196173696AIRCANADA.COMMB	\$ 52.50	VISA	Change fee for trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142196173696AIRCANADA.COMMB	\$ 116.97	VISA	Fare difference trip to NYC for Victoria's appointment
Jun-18	TERRA MILTON ON	\$ 214.07	VISA	
Jun-18	THE ERIN MILLS PUMP & PATMISSISSAUGA ON	\$ 36.85	VISA	
Jun-18	MT98065069-196173696 902-421-7538 NS	\$ 45.20	VISA	Agency fee for Alex's ticket to NYC
Jun-18	MT98065070-196174657 902-421-7538 NS	\$ 45.20	VISA	Agency fee for Victoria's ticket to NYC
Jun-18	AIR CAN* 0142188464528AIRCANADA.COMMB -	\$ 25.00	VISA	
Jun-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 214.70	VISA	
Jun-18	MISSISSAUGA.CA-PAYMENT MISSISSAUGA ON	\$ 41.50	VISA	
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jun-18	AIR CAN* 0142196562334AIRCANADA.COMMB	\$ 105.00	VISA	Change fee for Victoria's ticket to NYC
Jun-18	AIR CAN* 0142196562334AIRCANADA.COMMB	\$ 194.92	VISA	Fare difference for Victoria's ticket to NYC
Jun-18	MT98065220-196562334 902-421-7538 NS	\$ 45.20	VISA	Agency fee for Victoria's ticket to NYC
Jun-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 1,003.75	VISA	Car Service in NYC for Victoria's appointment
Jun-18	THE APRICOT TREE MISSISSAUGA ON	\$ 41.36	VISA	
Jun-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.08	VISA	
01-Jun-18	STARBUCKS CARD RELOA 800-782-7283	\$ 75.00	AMEX	
06-Jun-18	407 ETR	\$ 132.94	A. Ristagno VISA	Outstanding bill for demo unit used by Alex Agius
08-Jun-18	STARBUCKS CARD RELOA 800-782-7284	\$ 75.00	AMEX	
08-Jun-18	PEARSON PARKING T1	\$ 40.00	AMEX	
08-Jun-18	AIR CANADA - personal (YYZ-LGA)	\$ 1,496.24	AMEX	Ticket Number: 0142195891075 - Agius, Alexander
08-Jun-18	AIR CANADA - personal (YYZ-LGA)	\$ 1,496.24	AMEX	Ticket Number: 0142195891076 - Agius, Victoria
14-Jun-18	STARBUCKS CARD RELOA 800-782-7284	\$ 75.00	AMEX	

14-Jun-18	ENOTECA 7	\$ 223.74	AMEX	
14-Jun-18	HONKMOBILE 00-080316TORONTO	\$ 6.25	AMEX	
15-Jun-18	MOTORINO ENOTECA 209 WOODBRIDGE	\$ 426.66	AMEX	
22-Jun-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
22-Jun-18	ENOTECA 7	\$ 211.88	AMEX	
23-Jun-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 473.49	AMEX	
23-Jun-18	HONKMOBILE 00-080316TORONTO	\$ 6.25	AMEX	
28-Jun-18	HONKMOBILE 00-080316TORONTO	\$ 20.35	AMEX	
28-Jun-18	SOLSTICE RESTAURANT MISSISSAUGA	\$ 159.53	AMEX	
28-Jun-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
28-Jun-18	AIR CANADA - personal (YYZ-LGA)	\$ 765.68	AMEX	Ticket Number: 0142196848736 - Agius, Alexander
28-Jun-18	AIR CANADA - personal (YYZ-LGA)	\$ 765.68	AMEX	Ticket Number: 0142196848737 - Agius, Gabriella
28-Jun-18	AIR CANADA - personal (YYZ-LGA)	\$ 765.68	AMEX	Ticket Number: 0142196848738 - Agius, Victoria
30-Jun-18	CWSL HEALTH AND LOVE ALCOBENDAS	\$ 25.81	AMEX	
30-Jun-18	HONKMOBILE 00-080316TORONTO	\$ 2.25	AMEX	
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jul-18	SAN FRECESCO FOODS MISSISSAUGA ON	\$ 24.03	VISA	
Jul-18	HEART & STROKE - LOTTERY TORONTO ON	\$ 200.00	VISA	
Jul-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 275.16	VISA	Flowers for Gabriella for wedding anniversary
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jul-18	FIORI OAKVILLE OAKVILLE ON	\$ 146.90	VISA	
Jul-18	BAR 120 4232 - T1 MISSISSAUGA ON	\$ 48.60	VISA	
Jul-18	FIORI OAKVILLE OAKVILLE ON	\$ 328.83	VISA	
Jul-18	MAROON 5 TORONTO ON	\$ 1,582.00	VISA	
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Jul-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.03	VISA	
05-Jul-18	PRESTIGE TAXI SERVICE	\$ 378.59	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
06-Jul-18	HONKMOBILE 00-080316TORONTO	\$ 12.35	AMEX	
07-Jul-18	ORETTA	\$ 357.36	AMEX	
11-Jul-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
13-Jul-18	ACCESS STORAGE	\$ 340.15	A. Ristagno VISA	Storage unit (\$680.30 total for Alex and Joe)
14-Jul-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 103.00	AMEX	
17-Jul-18	SP * 5 PAIRS OF COMP MISSISSAUGA	\$ 180.69	AMEX	
19-Jul-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
19-Jul-18	PRESTIGE TAXI SERVICE	\$ 559.19	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
22-Jul-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 501.94	AMEX	
23-Jul-18	AIR CANADA - personal (YYZ-LGA)	\$ 131.25	AMEX	Ticket Number: 0142198032782 - Agius, Alexander
23-Jul-18	AIR CANADA - personal (YYZ-LGA)	\$ 131.25	AMEX	Ticket Number: 0142198032783 - Agius, Victoria
23-Jul-18	AIR CANADA - personal (YYZ-LGA)	\$ 210.00	AMEX	Ticket Number: 0142198032782 - Agius, Alexander
23-Jul-18	AIR CANADA - personal (YYZ-LGA)	\$ 210.00	AMEX	Ticket Number: 0142198032783 - Agius, Victoria
24-Jul-18	CAMERON AIR TORONTO 416-995-4967	\$ 966.15	AMEX	Flight Toronto City Centre to Lake of Bays (Joe and Alex) - Total \$1932.30
25-Jul-18	STARBUCKS CARD RELOA 800-782-7282	\$ 50.00	AMEX	
27-Jul-18	ENOTECA 7	\$ 264.42	AMEX	
27-Jul-18	HONKMOBILE 00-080316TORONTO	\$ 1.25	AMEX	
27-Jul-18	HONKMOBILE 00-080316TORONTO	\$ 6.25	AMEX	

27-Jul-18	MR. CASE SUPERMARKET	\$ 91.08	AMEX	
30-Jul-18	CAMERON AIR TORONTO 416-995-4967	\$ 943.55	AMEX	Flight Lake of Bays to Toronto City Centre (Joe and Alex) - Total \$1887.10
30-Jul-18	RONA #55010	\$ 1,200.04	AMEX	
Aug-18	UBER TRIP SQ5BI HELP.UBER.COMCA	\$ 6.86	VISA	Uber in NYC
Aug-18	UBER TRIP 2DO6S HELP.UBER.COMCA	\$ 92.71	VISA	Uber in NYC
Aug-18	UBER TRIP SQ5BI HELP.UBER.COMCA	\$ 13.44	VISA	Uber in NYC
Aug-18	ENOTECA 7 OAKVILLE ON	\$ 237.30	VISA	
Aug-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 232.75	VISA	Car Service in NYC for Victoria's appointment
Aug-18	HUMBER PARKING - MONTHLY ETOBICOKE ON	\$ 418.00	VISA	Parking for son Matthew at Humber College
Aug-18	FIORI OAKVILLE OAKVILLE ON	\$ 231.65	VISA	
Aug-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Aug-18	HUMBER PARKING - DAILY ETOBICOKE ON	\$ 4.00	VISA	
Aug-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.03	VISA	
02-Aug-18	PEARSON PARKING T1	\$ 40.00	AMEX	Parking at Pearson for trip to NY for Victoria's appointment
03-Aug-18	RUTH'S CHRIS STEAHOUSE ETOBICOKE	\$ 403.75	AMEX	
04-Aug-18	THE HOME DEPOT #7112 MISSISSAUGA	\$ 404.34	AMEX	
07-Aug-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
10-Aug-18	ENOTECA 7	\$ 532.51	AMEX	
11-Aug-18	CIBO WHINE BAR TORONTO	\$ 543.08	AMEX	
14-Aug-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
22-Aug-18	QUAD LOCK	\$ 141.08	AMEX	
22-Aug-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 460.87	AMEX	
23-Aug-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
24-Aug-18	HONKMOBILE 00-080316TORONTO	\$ 6.25	AMEX	
24-Aug-18	CIBO WHINE BAR TORONTO	\$ 196.62	AMEX	
25-Aug-18	HONKMOBILE 00-080316TORONTO	\$ 2.25	AMEX	
30-Aug-18	NCL RESERVATIONS	\$ 5,886.41	AMEX	Family Travel
30-Aug-18	NCL RESERVATIONS	\$ 7,675.31	AMEX	Family Travel
30-Aug-18	NCL RESERVATIONS	\$ 8,769.24	AMEX	Family Travel
30-Aug-18	NCL RESERVATIONS	\$ 17,540.42	AMEX	Family Travel
30-Aug-18	RUTH'S CHRIS STEAHOUSE ETOBICOKE	\$ 296.98	AMEX	
31-Aug-18	PEARSON PARKING T1	\$ 40.00	AMEX	Parking at Pearson for trip to NY for Victoria's appointment
31-Aug-18	AIR CANADA - personal	\$ 1,506.69	AMEX	Ticket Number: 0142199851380 - Agius, Alexander
31-Aug-18	AIR CANADA - personal	\$ 1,506.69	AMEX	Ticket Number: 0142199851381 - Agius, Victoria
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
Sep-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 218.12	VISA	Car Service in NYC for Victoria's appointment
Sep-18	RONA MISSISSAUGA #55120 MISSISSAUGA ON	\$ 89.82	VISA	
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
Sep-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 223.74	VISA	
Sep-18	CELLAR DOOR ETOBICOKE ON	\$ 98.99	VISA	
Sep-18	TOWN OF NIAGARA-ON-THE-LAVIRGIL ON	\$ 3.70	VISA	
Sep-18	TOWN OF NIAGARA-ON-THE-LAVIRGIL ON	\$ 3.65	VISA	
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Sep-18	FALLS PARKING NIAGARA FALLSON	\$ 30.00	VISA	
Sep-18	AIR CAN* 0142100807378AIRCANADA.COMMB	\$ 210.00	VISA	Change fee for Gabriella to NYC for Victoria's appointment

Sep-18	AIR CAN* 0142100807378AIRCANADA.COMMB	\$ 1,340.85	VISA	Airfare for Gabriella to NYC for Victoria's appointment
Sep-18	THE APRICOT TREE MISSISSAUGA ON	\$ 21.06	VISA	
Sep-18	THE APRICOT TREE MISSISSAUGA ON	\$ 51.98	VISA	
Sep-18	AIR CAN* 0142941866132AIRCANADA.COMMB	\$ 1,324.66	VISA	Airfare for Victoria to NYC
Sep-18	AIR CAN* 0142941866133AIRCANADA.COMMB	\$ 1,324.66	VISA	Airfare for Alex to NYC
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Sep-18	MT98066804-100807378 902-421-7538 NS	\$ 36.16	VISA	Agency fee for Gabriella's flight to NYC
Sep-18	MT98066803-941866133 902-421-7538 NS	\$ 36.16	VISA	Agency fee for Alex's flight to NYC
Sep-18	MT98066802-941866132 902-421-7538 NS	\$ 36.16	VISA	Agency fee for Victoria's flight to NYC
Sep-18	EATALY RESTAURANTS NEW YORK NY	\$ 172.93	VISA	
Sep-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 392.35	VISA	Car Service in NYC for Victoria's appointment
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Sep-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.02	VISA	
Sep-18	THE HOME DEPOT #7132 MISSISSAUGA ON	\$ 70.79	VISA	
01-Sep-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
01-Sep-18	HONKMOBILE 00-080316TORONTO	\$ 2.25	AMEX	
03-Sep-18	TWO SISTERS VINEYARD NIAGARA FALLS	\$ 2,538.00	AMEX	
03-Sep-18	KITCHEN76 TWO SISTER NIAGARA ON THE LAKE	\$ 280.69	AMEX	
05-Sep-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
09-Sep-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
12-Sep-18	STE ANNE'S SPA 29376 GRAFTON	\$ 1,000.00	AMEX	Arrival 11/09/18 Departure 12/09/18
16-Sep-18	PRESTIGE TAXI SERVICE	\$ 294.26	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
21-Sep-18	PEARSON PARKING T1	\$ 40.00	AMEX	
22-Sep-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
22-Sep-18	ORETTA	\$ 227.13	AMEX	
22-Sep-18	UBER BV	\$ 6.20	AMEX	
22-Sep-18	UBER BV	\$ 31.00	AMEX	
23-Sep-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 528.52	AMEX	
27-Sep-18	E11EVEN	\$ 860.21	AMEX	
28-Sep-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
Oct-18	CARISMA FLORISTS MISSISSAUGA ON	\$ 141.25	VISA	
Oct-18	TERRA MILTON ON	\$ 385.70	VISA	
Oct-18	PINNACLE CATERERS LTD TORONTO ON	\$ 5,835.24	VISA	Justin Timberlake Concert Suite Catering
Oct-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Oct-18	GOGOINFLIGHT* 877-350-0038 BC	\$ 74.52	VISA	
Oct-18	MT98067248-851488491 902-421-7538 NS	\$ 11,372.32	VISA	Alex's flight pass which is non-transferrable. 8 credits remain.
Oct-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Oct-18	CACTUS CLUB SHERWAY GA TORONTO ON	\$ 130.01	VISA	
Oct-18	SAMS SHAWARMA ETOBICOKE ON	\$ 22.58	VISA	
Oct-18	SAMS SHAWARMA ETOBICOKE ON	\$ 9.02	VISA	
Oct-18	AIR CAN* 0142102739437AIRCANADA.COMMB	\$ 687.97	VISA	Airfare for Victoria to NYC
Oct-18	AIR CAN* 0142102740847AIRCANADA.COMMB	\$ 52.50	VISA	Change fee for Thomas Jasielski for trip to NYC with Victoria
Oct-18	AIR CAN* 0142102741010AIRCANADA.COMMB	\$ 47.25	VISA	Seat selection for Thomas Jasielski for trip to NYC
Oct-18	AIR CAN* 0142102741010AIRCANADA.COMMB	\$ 63.00	VISA	Name change on credit for Thomas' airfare to NYC
Oct-18	AIR CAN* 0142102740847AIRCANADA.COMMB	\$ 111.37	VISA	Fare difference for Thomas' ticket to NYC

Oct-18	WHAT'S GOOD OAKVILLE ON	\$ 105.77	VISA	
Oct-18	RING.COM RING YEARLY P HTTPSRING.COMCA	\$ 4.05	VISA	
05-Oct-18	STARBUCKS CARD RELOA 800-782-7283	\$ 85.00	AMEX	
08-Oct-18	STARBUCKS CARD RELOA 800-782-7284	\$ 85.00	AMEX	
12-Oct-18	RONA # 55090ETOBICOKE	\$ 1,285.12	AMEX	
16-Oct-18	PRESTIGE TAXI SERVICE	\$ 520.09	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
18-Oct-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
21-Oct-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
22-Oct-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 749.24	AMEX	
23-Oct-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
24-Oct-18	ITUNES.COM/BILL	\$ 9.99	AMEX	
30-Oct-18	FOX & FIDDLE	\$ 68.63	AMEX	
Nov-18	MT98067677-102739437 902-421-7538 NS	\$ 36.16	VISA	Agency fee for Victoria's ticket to NYC
Nov-18	MT98067681-RTYEY5 902-421-7538 NS	\$ 36.16	VISA	Agency fee for Thomas' ticket to NYC
Nov-18	BRASAS CHURRASQUEIRA MISSISSAUGA ON	\$ 64.97	VISA	
Nov-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 319.20	VISA	Car Service in NYC for Victoria's appointment
Nov-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	\$ 425.73	VISA	Car Service in NYC for Victoria's appointment
Nov-18	WHAT'S GOOD OAKVILLE ON	\$ 145.09	VISA	
Nov-18	J.P.'S PIZZERIA MISSISSAUGA ON	\$ 87.77	VISA	
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Nov-18	RING.COM RING YEARLY P HTTPSRING.COMCA	\$ 4.10	VISA	
03-Nov-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
03-Nov-18	BLUEBLOOD STEAKHOUSE TORONTO	\$ 1,821.79	AMEX	
08-Nov-18	BODYLINES AUTO	\$ 932.48	A. Ristagno VISA	Repairs to Alex's BMW
08-Nov-18	FLIGHT CENTRE 719900 CALGARY	\$ 4,910.00	AMEX	
08-Nov-18	FLIGHT CENTRE 719900 CALGARY	\$ 6,628.00	AMEX	
08-Nov-18	FLIGHT CENTRE 719900 CALGARY	\$ 8,286.00	AMEX	
16-Nov-18	ITUNES.COM/BILL	\$ 14.11	AMEX	
21-Nov-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
21-Nov-18	FLIGHT CENTRE 719900 CALGARY	\$ 8,856.00	AMEX	
21-Nov-18	FLIGHT CENTRE 719900 CALGARY	\$ 32,665.00	AMEX	
21-Nov-18	PRESTIGE TAXI SERVICE	\$ 797.08	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
22-Nov-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 548.49	AMEX	
23-Nov-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
23-Nov-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
24-Nov-18	ITUNES.COM/BILL	\$ 9.99	AMEX	
27-Nov-18	JACK ASTOR'S AIRPORT TORONTO	\$ 159.84	AMEX	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Dec-18	APPLE STORE #R208 ETOBICOKE ON	\$ 956.76	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	BLUEBLOOD STEAKHOUSE TORONTO ON	\$ 1,149.21	VISA	
Dec-18	IMPARK00090486U TORONTO ON	\$ 6.00	VISA	

Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 352.00	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 25.00	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 50.00	VISA	
Dec-18	J.P.'S PIZZERIA MISSISSAUGA ON	\$ 56.51	VISA	
Dec-18	TM -MAPLE LEAF SPORTS TORONTO ON	\$ 6,604.00	VISA	
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	\$ 75.00	VISA	
Dec-18	APPLE STORE #R208 ETOBICOKE ON	\$ 576.69	VISA	
Dec-18	RING.COM RING MONTHLY HTTPSRING.COMCA	\$ 4.20	VISA	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 756.00	AMEX	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 901.80	AMEX	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 918.00	AMEX	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 989.28	AMEX	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 1,492.56	AMEX	
06-Dec-18	TRVL INS / ASSUR VOY TORONTO	\$ 2,473.20	AMEX	
07-Dec-18	ITUNES.COM/BILL	\$ 5.99	AMEX	
11-Dec-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 1.14	AMEX	
13-Dec-18	ROBERTS HI TOURS-GRO HONOLULU	\$ 2,749.83	AMEX	
14-Dec-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
16-Dec-18	SHORETRIPS SHOREEXCU 414-964-2100	\$ 1,817.81	AMEX	
16-Dec-18	ITUNES.COM/BILL	\$ 14.11	AMEX	
16-Dec-18	PRESTIGE TAXI SERVICE	\$ 280.60	AMEX	Based on 50% personal divided equally (25%) between Alex and Joe.
17-Dec-18	SHORETRIPS SHOREEXCU 414-964-2100	\$ 1,979.61	AMEX	
17-Dec-18	SHORETRIPS SHOREEXCU 414-964-2100	\$ 2,194.07	AMEX	
17-Dec-18	SHORETRIPS SHOREEXCU 414-964-2100	\$ 2,323.29	AMEX	
17-Dec-18	Viator/TripAdvisor Surry Hills, Sydne	\$ 1,834.47	AMEX	
21-Dec-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
22-Dec-18	407ETR-PRE AUTH 407E WOODBRIDGE	\$ 626.46	AMEX	
23-Dec-18	ITUNES.COM/BILL	\$ 1.46	AMEX	
24-Dec-18	ITUNES.COM/BILL	\$ 9.99	AMEX	
24-Dec-18	LA CASTILE	\$ 1,094.90	AMEX	
27-Dec-18	NCL RESERVATIONS	\$ 4,185.80	AMEX	
27-Dec-18	STARBUCKS CARD RELOA 800-782-7282	\$ 75.00	AMEX	
05-Jan-19	PRIDE OF AMERICA	\$ 1,904.68	AMEX	Arrival 12/29/18 Departure 01/05/19
11-Jan-19	407 ETR - PRE AUTH	\$ 4.46	AMEX	
13-Jan-19	THE FAIRMONT HOTELS WAILEA, HI	\$ 336.37	AMEX	Hotel Services
13-Jan-19	THE FAIRMONT HOTELS WAILEA, HI	\$ 2,988.21	AMEX	Arrival 01/05/19 Departure 01/12/19
15-Jan-19	THE FAIRMONT HOTELS WAILEA, HI	-\$ 308.80	AMEX	Hotel Services - Credit
16-Jan-19	ITUNES.COM/BILL	\$ 6.77	AMEX	
16-Jan-19	ITUNES.COM/BILL	\$ 14.11	AMEX	
19-Jan-19	ITUNES.COM/BILL	\$ 5.64	AMEX	
20-Jan-19	ITUNES.COM/BILL	\$ 17.51	AMEX	
24-Jan-19	407 ETR - PRE AUTH	\$ 394.45	AMEX	
		\$ 276,184.09		

Chop Restaurant - 25% of total

\$ 21,294.44

Total Personal Charges

\$ 297,478.52

Less Personal Payments

06-Mar-18	PERSONAL PAYMENT	-\$ 1,423.16	AMEX	Alex personal payment
29-Mar-18	PERSONAL PAYMENT	-\$ 1,940.70	AMEX	Alex personal payment
29-Mar-18	PERSONAL PAYMENT	-\$ 1,943.70	AMEX	Alex personal payment
28-Aug-18	PERSONAL PAYMENT	-\$ 13,561.72	AMEX	Alex personal payment
06-Sep-18	PERSONAL PAYMENT	-\$ 2,538.00	AMEX	Alex personal payment
19-Sep-18	PERSONAL PAYMENT	-\$ 280.69	AMEX	Alex personal payment
19-Sep-18	PERSONAL PAYMENT	-\$ 1,000.00	AMEX	Alex personal payment
19-Sep-18	PERSONAL PAYMENT	-\$ 8,769.24	AMEX	Alex personal payment
23-Oct-18	PERSONAL PAYMENT	-\$ 7,540.42	AMEX	Alex personal payment
06-Nov-18	PERSONAL PAYMENT	-\$ 5,010.00	AMEX	Alex personal payment
08-Nov-18	PERSONAL PAYMENT	-\$ 6,828.00	AMEX	Alex personal payment
26-Nov-18	PERSONAL PAYMENT	-\$ 8,856.00	AMEX	Alex personal payment
		-\$ 59,691.63		

Total amount due to DistinctTech

\$ 237,786.89

APPENDIX H

April 2, 2019

Joe Lanni
9 Warwood Road
Etobicoke, Ontario
M9B 5B2

Re: Receivership of Distinct Infrastructure Group Inc. ("DIG") and its subsidiaries listed in Appendix "A" (collectively, the "Debtors")

Dear Mr. Lanni,

As you are aware, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019 (the "**Appointment Order**"), Deloitte Restructuring Inc. was appointed as the Receiver of the assets, property and undertaking of each of the Debtors (in such capacity, the "**Receiver**").

We are in receipt of your letter dated March 27, 2019 advising that company-owned items were returned by you on February 20, 2019. In addition you are seeking the return of certain items located at DIG's premises that you refer to as "personal property". With respect to your letter, the Receiver advises as follows:

- The Receiver understands that the returned computer equipment (including the Apple computer, iPads and iPhones) were "wiped" and contained no company files or other information. The Receiver hereby advises that, pursuant to paragraph 4 the Appointment Order, you are required to grant immediate and continued access to DIG's property and deliver same to the Receiver upon request. The Receiver hereby demands the return forthwith of any hard drives or other storage devices in your possession or control that contain any of the Debtors' information. In the alternative, provide an explanation for the "wiped" state of the computer devices returned to DIG; and
- Attached as Appendix "**B**" is a Proof of Property claim form for you to submit, complete with proof of purchase (made with personal funds) to evidence your ownership of such items. They will be returned to you if your claim form and attached proof of claim is accepted by the Receiver. The Receiver requests that any proof be provided to it by noon on Friday, April 5, 2019. The Receiver is also in receipt of a package that was delivered to 77 Belfield on April 1, 2019. From the packing slip it appears to contain two pairs of shoes and two matching belts. If you are able to provide the necessary proof by that time and the Receiver is of the view that such proof is acceptable, the personal items can be retrieved on April 8, 2019 between 9:30am and 12:00pm, subject to repayment of certain items described herein.

The Receiver is aware that, prior to its appointment, DIG issued to you a demand for repayment in the amount of \$94,558.88 in respect of personal expenditures incurred by you with DIG's funds or use of DIG's credit card. A schedule of these expenses is attached as Appendix "**C**".

DIG also requested that you satisfy the guarantee pursuant to indebtedness incurred by ABL Professional Management Ltd. ("**ABL**"), a company for which the Receiver understands you are a director and significant shareholder, as set out in Appendix "**D**". To date, the Receiver is not aware of this amount being paid to, or received by, DIG. A summary of indebtedness owed to DistinctTech is set out in Appendix "**E**" and a copy of the guarantee related to the ABL indebtedness is included as Appendix "**F**".

Pursuant to the paragraphs above, the Receiver hereby demands that you contact it to make arrangements for payment of these items. In order to comply with the request above, please contact the Receiver's representative, Todd Ambachtsheer (tambachtsheer@deloitte.ca or 416-607-0781).

Lastly, on March 22, 2019, DistinctTech Inc. became a bankrupt and the first meeting of creditors is scheduled for April 8, 2019 at 10:00am at DIG's offices. As a former officer and director of DistinctTech Inc. you are required, pursuant to the *Bankruptcy and Insolvency Act* (the "**BIA**") to attend this meeting as we have advised the Official Receiver (the "**OR**") of this meeting and the OR requires that you attend. It is an offence under the BIA not to comply with this duty and failure to attend the meeting is punishable by a fine of up to \$5,000 and imprisonment for not more than one year upon summary conviction or a fine of up to \$10,000 and not more than three years imprisonment on conviction by way of indictment.

Govern yourself accordingly.

Yours truly,

Deloitte Restructuring Inc.

Solely in its capacity as Court-appointed
Receiver of Distinct Infrastructure Group Inc.
and its subsidiaries listed in Appendix "A"
and not in its personal capacity

Per:

Todd Ambachtsheer, CPA, CA, CRIP, LIT
Vice-President

cc: Emily Beckerman, Senior Bankruptcy Analyst
Office of the Superintendent of Bankruptcy

Appendix "A"
List of subsidiaries

Distinct Infrastructure Group West Inc.

DistinctTech Inc.

iVAc Services Inc.

iVac Services West Inc.

Crown Utilities Ltd.

Appendix “B”
Proof of property claim

FORM 74

Reclamation of Property
(Subsection 81(4) of the Act)

(All notices or correspondence regarding this claim are to be forwarded to the following address:

_____)

I, _____, of the _____ of _____ in
the Province of _____,

DO HEREBY CERTIFY:

1. That I am the claimant, (*or* That I am) _____

(State position or title)

of _____
(Name of claimant)

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That on the _____ day of _____, the debtor made an assignment (*or*
a bankruptcy order was made against the debtor *or* the debtor filed a notice of intention or a proposal).

4. That, on that date, the property enumerated in the document(s) attached and marked "A" (*and* "B") was in the
possession of the bankrupt, and still remains in the possession of the bankrupt and (*or*) the trustee.

5. That the claimant hereby claims that property, or interest or right in it, by virtue of the document(s) attached
and marked "A" (*and* "B"), namely:

(Set out the particulars of all documents serving as proof of the claim, giving

(I) the grounds on which the claim is based, and

*(ii) sufficient particulars to enable the property to be identified; if the particulars do not appear on
the face of the documents, attach an additional statement marked "B" setting them forth.)*

FORM 74 -- *Concluded*

6. That the claimant is entitled to demand from the trustee the return of the property enumerated in these document(s).

7. That I hereby demand that the trustee return to me (*or* to the claimant whom I represent) the property enumerated in the document(s) within the 15 days after the filing of this form, or within the 15 days after the first meeting of the creditors of the debtor, whichever is the later.

SWORN (*or* SOLEMNLY DECLARED)

before me at _____ (*city, town or village*)

in the Province of _____,

on this ____ day of _____.

Commissioner of Oaths
for the Province of _____.

Signature of Claimant

WARNING:

Subsection 201(1) of the Act prescribes severe penalties for making any false claim, declaration or statement of account.

Appendix “C”
Listing of personal expenses

JOE LANNI LIST OF EXPENSES

SEE PAGES 63-67

Appendix "D"
ABL guarantee letter

February 26, 2019

VIA ELECTRONIC MAIL

Joe Lanni
9 Warwood Road
Etobicoke, Ontario
M9B 5B2

Dear Sir:

**Re: Indebtedness of ABL Professional Management Services Inc. (the “Borrower”) to
DistinctTech Inc. (“Distinct”)**

We refer to the demand promissory note dated December 31, 2015, as updated on December 31, 2016, 2017 and 2018 (collectively, the “Note”), whereby ABL is currently indebted to Distinct in the aggregate amount of CAD \$1,641,577 (the “Indebtedness”) together with accruing interest and costs (including any applicable legal costs on a full indemnity basis).

We also refer to your unlimited guarantee of the Borrower’s indebtedness to Distinct dated December 31, 2015 (the “Guarantee”). Pursuant to the Guarantee, you guaranteed the principal amount of CAD \$910,894 of the Indebtedness plus and all other moneys owing under the Note as and when the same become due and payable according to the terms of the Note. Your obligations under the Guarantee are payable on demand.

We hereby demand payment from you of the same sum of CAD \$910,894, together with accruing interest thereon and all costs (including legal costs on a full indemnity basis). Please note that this amount will continue to accrue interest at the rate set out in Note, and costs will continue to be incurred by Distinct, for which you will be responsible, until payment of all the Indebtedness is received by Distinct pursuant to the following wire transfer instructions:

Royal Bank of Canada
3300 Highway 7-Suite 100, 3300 Highway 7
Concord, ON
L4K 4M3

Bank# 003
Transit# 00192
Account# 1032143
Swift# ROYCCAT2

If full payment, as set forth above, is not received by noon on March 4, 2019, Distinct will take whatever steps it deems appropriate to seek repayment of the Indebtedness.

Yours truly,

Per:  Jay Vieira
Vice President, Corporate & Legal Affairs

Appendix "E"
Amounts owed to DistinctTech Inc.

Distincttech Inc - Accounts Receivable - ABL	910,424.02
Distinct Infrastructure Group (Alberta) Inc. - Accounts Receivable - ABL	-162,751.05
iVac East - Accounts Receivable - ABL	2,180,490.63
DESI - Accounts Receivable - ABL	<u>795.00</u>
Total Accounts Receivable - ABL	2,928,958.60

Note: the \$162,751.05 payable to ABL is stayed pursuant to the Appointment Order and cannot be paid.

Appendix “F”
Guarantee of ABL indebtedness

GUARANTEE

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, **Joe Lanni** (the "Guarantor") hereby agrees and covenants with **DistinctTech Inc.** (the "Creditor") as follows:

Guarantee

1. The Guarantor hereby unconditionally guarantees payment to the Creditor upon demand of all debts and liabilities, present or future, direct or indirect, absolute or contingent, matured or not, owing by **ABL Professional Management Services Inc.**, an Ontario corporation, or any of its subsidiaries, affiliates, successors, or assigns (any of them, the "Debtor") to the Creditor or remaining unpaid by the Debtor to the Creditor, under the Promissory Note dated December 31, 2015 (the "Promissory Note"), including, without limitation, the principal amount of \$910,894, as amended, and all other moneys owing under the Promissory Note as and when the same become due and payable according to the terms of the Promissory Note (such debts and liabilities being hereinafter called the "Obligations").

Guarantee Absolute

2. The liability of the Guarantor hereunder shall be absolute and unconditional irrespective of, and shall not be released, discharged, limited or otherwise affected by, anything done, suffered or permitted by the Creditor in connection with the Debtor or the Obligations. Without limiting the generality of the foregoing, the obligations and liabilities of the Guarantor hereunder shall be absolute and unconditional and shall not be released, discharged, limited or otherwise affected by:
 - (a) any change in the name, objects, capital stock, constating documents or by-laws, ownership or control of the Debtor;
 - (b) any amalgamation, merger, consolidation or other reorganization of the Debtor or of its respective businesses or affairs;
 - (c) the dissolution, winding up, liquidation or other distribution of the assets of the Debtor, whether voluntary or otherwise;
 - (d) the Debtor becoming insolvent or bankrupt or subject to the provisions of the Bankruptcy Act (Canada) or any successor legislation;
 - (e) any right or alleged right of set-off, counterclaim, appropriation or application or any claim or demand that the Debtor or the Guarantor may have or may allege to have against the Creditor or any other person, which rights the Guarantor hereby waives to the fullest extent permitted by law;
 - (f) the death or loss or diminution of capacity of the Guarantor;
 - (g) any dealings described in section 3 hereof; or
 - (h) any other circumstances which might otherwise constitute a legal or equitable defence available to, or complete or partial discharge of, the Debtor in respect of the Obligations or of the Guarantor in respect of its guarantee hereunder.

Dealings with the Debtor and Others

3. Without releasing, discharging, limiting or otherwise affecting in whole or in part the Guarantor's obligations and liabilities hereunder and without the consent of or notice to the Guarantor, the Creditor may:
 - (a) grant time, renewals, extensions, indulgences, releases and discharges to the Debtor;
 - (b) take or refrain from taking securities or collateral from the Debtor or from perfecting securities or collateral of the Debtor;
 - (c) release, discharge, compromise, realize, enforce or otherwise deal with or do any act or thing in respect of (with or without consideration) any and all security given by the Debtor or any third party with respect to the Obligations;
 - (d) accept compromises or arrangements from the Debtor;
 - (e) exercise any right or remedy which it may have against the Debtor or with respect to any security for the Obligations, including judicial and non-judicial foreclosure;
 - (f) otherwise deal with, or waive or modify its right to deal with, the Debtor and all other persons and securities as the Creditor may see fit;

and no loss of or in respect of any securities received by the Creditor from the Debtor or others, whether occasioned by the fault of the Creditor or otherwise, shall in any way limit or lessen the liability of the Guarantor under this Guarantee.

Recourse against Debtor

4. The Creditor shall not be bound to exhaust its recourse against the Debtor or others or any securities it may at any time hold or take any other action or legal proceeding before being entitled to payment from the Guarantor under this Guarantee.
5. The Debtor shall have the option to satisfy its obligations hereunder and satisfy the Obligations by transferring his shares in the capital of ABL Professional Management Services Inc. to the creditor for an aggregate purchase price of \$1.

Continuing Guarantee

6. This guarantee shall be a continuing guarantee and shall cover all of the Obligations, and it shall apply to and secure any ultimate balance due and remaining unpaid to the Creditor.

Revival of Indebtedness and Liability

7. If at any time all or any part of any payment previously applied by the Creditor to any Obligations is or must be rescinded or returned by the Creditor for any reason whatsoever (including, without limitation, the insolvency, bankruptcy, or reorganization of the Debtor or the Guarantor), to the extent that such payment is or must be rescinded or returned such Obligations shall be deemed to have continued in existence notwithstanding such application by the Creditor, and this Guarantee shall continue to be effective or be reinstated, as the case may be, as to such Obligations, all as though such application by the Creditor had not been made.

Postponement and Subrogation

8. All present and future indebtedness and liability of the Debtor to the Guarantor is hereby assigned to the Creditor and subordinated and postponed to the obligations of the Guarantor hereunder, and all monies received by the Guarantor in respect thereof shall be received in trust for and shall be paid over to the Creditor forthwith. If the Creditor shall have received from the Guarantor a payment or payments in full or on account of the liability of the Guarantor hereunder, the Guarantor shall not be entitled to claim repayment against the Debtor unless and until the Creditor's claims against the Debtor have been paid in full and the Creditor has no further obligations to make credit available to the Debtor. In the case of any liquidation, winding-up or bankruptcy of the Debtor (whether voluntary or involuntary) or in the event that the Debtor makes a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with Banks or scheme of arrangement, the Creditor shall have the right to rank for its full claims and receive all dividends or other payments in respect thereof in priority to the Guarantor until its claims have been paid in full, and the Guarantor shall continue to be liable hereunder for any balance which may be owing to the Creditor by the Debtor. In the event of the valuation by the Creditor of any of its security or the retention thereof, such valuation or retention shall not be considered as a purchase of such security, or as payment or satisfaction or reduction of the obligations of the Guarantor hereunder or any part thereof. The foregoing provisions of this paragraph shall not in any way limit or lessen the liability of the Guarantor under any other paragraph of this guarantee.

Expenses

9. The Guarantor shall from time to time forthwith upon demand pay to the Creditor all expenses (including legal fees on a solicitor and his own client basis) incurred by him in the preservation or enforcement of any of its rights hereunder.

Guarantee not in Substitution

10. This Guarantee is in addition to and not in substitution for any other guarantee, by whomsoever given, at any time held by the Creditor, and any present or future obligation to the Creditor incurred or arising otherwise than under a guarantee of the Guarantor or of any other obligant, whether bound with or apart from the Debtor.

Account Settled or Stated

11. The Guarantor shall be bound by any account settled between the Creditor and the Debtor, and if no such account has been so settled immediately before demand of payment under this Guarantee, any account stated by the Creditor shall be accepted by the Guarantor as conclusive evidence of the amount which at the date of the account so stated is due by the Debtor to the Creditor or remains unpaid by the Debtor to the Creditor.

Indemnity

12. Any amount which is not enforceable hereunder on the footing of a guarantee shall be recoverable from the Guarantor as principal debtor in respect thereof and shall be paid to the Creditor after demand therefor as herein provided. Accordingly, the Guarantor shall not be discharged nor shall his liability be affected by any act, thing, omission or means whatsoever which would have discharged the Guarantor or affected his liability if he had not been able as principal debtor. In

addition, and as a separate and distinct obligation, the Guarantor hereby agrees to indemnify and save harmless the Creditor in respect of any loss or damage which the Creditor may suffer if for any reason this agreement is not enforceable as a guarantee.

No Condition Precedent

13. The obligations of the Guarantor under this guarantee shall be complete and binding upon the execution of this guarantee by him and shall not be subject to any condition precedent. The Guarantor hereby expressly renounces any benefits of division or discussion.

Governing Law

14. This guarantee and agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the laws of Canada applicable herein. Without prejudice to the right of the Creditor to commence any proceedings with respect to the guarantee in any other proper jurisdiction, the Guarantor hereby irrevocably attorns and submits to the jurisdiction of the courts of the Province of Alberta.

Notice

15. Without prejudice to any other method of giving notice, any notice, demand, direction or other communication required or permitted to be given by the Creditor under this guarantee shall be deemed to have been effectually made upon the Guarantor if and when an envelope containing such demand, addressed to the Guarantor at the address of such Guarantor last known to the Creditor, is posted, postage pre-paid, in the post office, and in the event of the death of the Guarantor demand of payment addressed to any of Guarantor's heirs, executors, administrators or legal representatives at the address of the addressee last known to the Creditor and posted as aforesaid shall be deemed to have been effectually made upon all of them.

Successors and Assigns

16. This guarantee and agreement shall extend and enure to the benefit of the Creditor and its successors and assigns and shall be binding upon the Guarantor and the heirs, executors, administrators, legal representatives, successors and assigns of the Guarantor; "successors" includes any corporation resulting from the amalgamation of a corporation with any other corporation.

Entire Agreement

17. This instrument covers all agreements between the parties hereto relative to this guarantee and assignment and postponement, and none of the parties shall be bound by any representation or promise made by any person relative thereto which is not embodied herein.

Number and Gender

18. This guarantee and agreement shall be read with all changes in number and gender as are required by the context.

Headings

19. The headings contained in this guarantee and agreement are for convenience of reference only.

Receipt of Copy of Guarantee

20. The Guarantor hereby acknowledge receipt of a copy of this guarantee.

IN WITNESS WHEREOF, the Guarantor has hereunto set his hand and seal this 31st day of December, 2015.

Witness

Joe Lanni



GUARANTEES ACKNOWLEDGEMENT ACT

PROVINCE OF ONTARIO

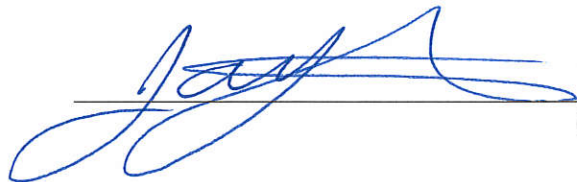
CERTIFICATE OF NOTARY PUBLIC

I HEREBY CERTIFY THAT:

1. JOE LANNI, of the CITY OF ETOBICOKE, in the Province of Ontario, the Guarantor in the Guarantee dated the 31st day of December, 2015 made between JOE LANNI and DISTINCTTECH INC., appeared in person before me and acknowledged that he executed the Guarantee, and
2. I satisfied myself by examination of him that he is aware of the contents of the Guarantee and understands it.

GIVEN at the City of Toronto, in the Province of Ontario, this 31st day of December, 2015 under my hand and seal of office.

A NOTARY PUBLIC IN AND FOR THE
PROVINCE OF ONTARIO



(seal)

STATEMENT OF GUARANTOR

I am the person named in this Certificate.



JOE LANNI

APPENDIX I

April 2, 2019

Alex Agius
2938 Coulson Court
Mississauga, Ontario
L5M 5S8

Re: Receivership of Distinct Infrastructure Group Inc. ("DIG") and its subsidiaries listed in Appendix "A" (collectively, the "Debtors")

Dear Mr. Agius,

As you are aware, pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019 (the "**Appointment Order**"), Deloitte Restructuring Inc. was appointed as the Receiver of the assets, property and undertaking of each of the Debtors (in such capacity, the "**Receiver**").

We are in receipt of your letter dated March 27, 2019 advising that company-owned items were returned by you on February 20, 2019. In addition you are seeking the return of certain items located at DIG's premises that you refer to as "personal property". With respect to your letter, the Receiver advises as follows:

- The Receiver understands that the returned computer equipment (including the Apple computer, iPads and iPhones) were "wiped" and contained no company files or other information. The Receiver hereby advises that, pursuant to paragraph 4 the Appointment Order, you are required to grant immediate and continued access to DIG's property and deliver same to the Receiver upon request. The Receiver hereby demands the return forthwith of any hard drives or other storage devices in your possession or control that contain any of the Debtors' information. In the alternative, provide an explanation for the "wiped" state of the computer devices returned to DIG; and
- Attached as Appendix "**B**" is a Proof of Property claim form for you to submit, complete with proof of purchase (made with personal funds) to evidence your ownership of such items. They will be returned to you if your claim form and attached proof of claim is accepted by the Receiver. The Receiver requests that any proof be provided to it by noon on Friday, April 5, 2019. The Receiver is also in receipt of 5 tickets for a Cher concert on April 22, 2019. If you are able to provide the necessary proof by that time and the Receiver is of the view that such proof is acceptable, the personal items can be retrieved on April 8, 2019 between 9:30am and 12:00pm, subject to repayment of certain items described herein.

The Receiver is aware that, prior to its appointment, DIG issued to you a demand for repayment in the amount of \$237,786.89 in respect of personal expenditures incurred by you with DIG's funds or use of DIG's credit card. A schedule of these expenses is attached as Appendix "**C**".

DIG also requested that you satisfy the guarantee pursuant to indebtedness incurred by ABL Professional Management Ltd. ("**ABL**"), a company for which the Receiver understands you

are a director and significant shareholder, as set out in Appendix "D". To date, the Receiver is not aware of this amount being paid to, or received by, DIG. A summary of indebtedness owed to DistinctTech is set out in Appendix "E" and a copy of the guarantee related to the ABL indebtedness is included as Appendix "F".

Pursuant to the paragraphs above, the Receiver hereby demands that you contact it to make arrangements for payment of these items. In order to comply with the request above, please contact the Receiver's representative, Todd Ambachtsheer (tambachtsheer@deloitte.ca or 416-607-0781).

Lastly, on March 22, 2019, DistinctTech Inc. became a bankrupt and the first meeting of creditors is scheduled for April 8, 2019 at 10:00am at DIG's offices. As a former officer and director of DistinctTech Inc. you are required, pursuant to the *Bankruptcy and Insolvency Act* (the "BIA") to attend this meeting as we have advised the Official Receiver (the "OR") of this meeting and the OR requires that you attend. It is an offence under the BIA not to comply with this duty and failure to attend the meeting is punishable by a fine of up to \$5,000 and imprisonment for not more than one year upon summary conviction or a fine of up to \$10,000 and not more than three years imprisonment on conviction by way of indictment.

Govern yourself accordingly.

Yours truly,

Deloitte Restructuring Inc.

Solely in its capacity as Court-appointed
Receiver of Distinct Infrastructure Group Inc.
and its subsidiaries listed in Appendix "A"
and not in its personal capacity

Per:

Todd Ambachtsheer, CPA, CA, CRIP, LIT
Vice-President

cc: Emily Beckerman, Senior Bankruptcy Analyst
Office of the Superintendent of Bankruptcy

Appendix "A"
List of subsidiaries

Distinct Infrastructure Group West Inc.

DistinctTech Inc.

iVAc Services Inc.

iVac Services West Inc.

Crown Utilities Ltd.

Appendix “B”
Proof of property claim

FORM 74

Reclamation of Property
(Subsection 81(4) of the Act)

(All notices or correspondence regarding this claim are to be forwarded to the following address:

_____)

I, _____, of the _____ of _____ in
the Province of _____,

DO HEREBY CERTIFY:

1. That I am the claimant, (*or* That I am) _____

(State position or title)

of _____
(Name of claimant)

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That on the _____ day of _____, the debtor made an assignment (*or*
a bankruptcy order was made against the debtor *or* the debtor filed a notice of intention or a proposal).

4. That, on that date, the property enumerated in the document(s) attached and marked "A" (*and* "B") was in the
possession of the bankrupt, and still remains in the possession of the bankrupt and (*or*) the trustee.

5. That the claimant hereby claims that property, or interest or right in it, by virtue of the document(s) attached
and marked "A" (*and* "B"), namely:

(Set out the particulars of all documents serving as proof of the claim, giving

(I) the grounds on which the claim is based, and

*(ii) sufficient particulars to enable the property to be identified; if the particulars do not appear on
the face of the documents, attach an additional statement marked "B" setting them forth.)*

FORM 74 -- *Concluded*

6. That the claimant is entitled to demand from the trustee the return of the property enumerated in these document(s).

7. That I hereby demand that the trustee return to me (*or* to the claimant whom I represent) the property enumerated in the document(s) within the 15 days after the filing of this form, or within the 15 days after the first meeting of the creditors of the debtor, whichever is the later.

SWORN (*or* SOLEMNLY DECLARED)

before me at _____ (*city, town or village*)

in the Province of _____,

on this ____ day of _____.

Commissioner of Oaths
for the Province of _____.

Signature of Claimant

WARNING:

Subsection 201(1) of the Act prescribes severe penalties for making any false claim, declaration or statement of account.

Appendix “C”
Listing of personal expenses

ALEX AGIUS LIST OF EXPENSES

SEE PAGES 69-79

Appendix "D"
ABL guarantee letter

February 26, 2019

VIA ELECTRONIC MAIL

Alex Agius
2938 Coulson Court
Mississauga, Ontario
L5M 5S8

Dear Sir:

Re: Indebtedness of ABL Professional Management Services Inc. (the “Borrower”) to DistinctTech Inc. (“Distinct”)

We refer to the demand promissory note dated December 31, 2015, as updated on December 31, 2016, 2017 and 2018 (collectively, the “Note”), whereby ABL is currently indebted to Distinct in the aggregate amount of CAD \$1,641,577 (the “Indebtedness”) together with accruing interest and costs (including any applicable legal costs on a full indemnity basis).

We also refer to your unlimited guarantee of the Borrower’s indebtedness to Distinct dated December 31, 2015 (the “Guarantee”). Pursuant to the Guarantee, you guaranteed the principal amount of CAD \$910,894 of the Indebtedness plus and all other moneys owing under the Note as and when the same become due and payable according to the terms of the Note. Your obligations under the Guarantee are payable on demand.

We hereby demand payment from you of the same sum of CAD \$910,894, together with accruing interest thereon and all costs (including legal costs on a full indemnity basis). Please note that this amount will continue to accrue interest at the rate set out in Note, and costs will continue to be incurred by Distinct, for which you will be responsible, until payment of all the Indebtedness is received by Distinct pursuant to the following wire transfer instructions:

Royal Bank of Canada
3300 Highway 7-Suite 100, 3300 Highway 7
Concord, ON
L4K 4M3

Bank# 003
Transit# 00192
Account# 1032143
Swift# ROYCCAT2

If full payment, as set forth above, is not received by noon on March 4, 2019, Distinct will take whatever steps it deems appropriate to seek repayment of the Indebtedness.

Yours truly,

Per:  Jay Vieira
Vice President, Corporate & Legal Affairs

Appendix "E"
Amounts owed to DistinctTech Inc.

Distincttech Inc - Accounts Receivable - ABL	910,424.02
Distinct Infrastructure Group (Alberta) Inc. - Accounts Receivable - ABL	-162,751.05
iVac East - Accounts Receivable - ABL	2,180,490.63
DESI - Accounts Receivable - ABL	<u>795.00</u>
Total Accounts Receivable - ABL	2,928,958.60

Note: the \$162,751.05 payable to ABL is stayed pursuant to the Appointment Order and cannot be paid.

Appendix “F”
Guarantee of ABL indebtedness

GUARANTEE

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, **Alex Agius** (the "Guarantor") hereby agrees and covenants with **DistinctTech Inc.** (the "Creditor") as follows:

Guarantee

1. The Guarantor hereby unconditionally guarantees payment to the Creditor upon demand of all debts and liabilities, present or future, direct or indirect, absolute or contingent, matured or not, owing by **ABL Professional Management Services Inc.**, an Ontario corporation, or any of its subsidiaries, affiliates, successors, or assigns (any of them, the "Debtor") to the Creditor or remaining unpaid by the Debtor to the Creditor, under the Promissory Note dated December 31, 2015 (the "Promissory Note"), including, without limitation, the principal amount of \$910,894, as amended, and all other moneys owing under the Promissory Note as and when the same become due and payable according to the terms of the Promissory Note (such debts and liabilities being hereinafter called the "Obligations").

Guarantee Absolute

2. The liability of the Guarantor hereunder shall be absolute and unconditional irrespective of, and shall not be released, discharged, limited or otherwise affected by, anything done, suffered or permitted by the Creditor in connection with the Debtor or the Obligations. Without limiting the generality of the foregoing, the obligations and liabilities of the Guarantor hereunder shall be absolute and unconditional and shall not be released, discharged, limited or otherwise affected by:
 - (a) any change in the name, objects, capital stock, constating documents or by-laws, ownership or control of the Debtor;
 - (b) any amalgamation, merger, consolidation or other reorganization of the Debtor or of its respective businesses or affairs;
 - (c) the dissolution, winding up, liquidation or other distribution of the assets of the Debtor, whether voluntary or otherwise;
 - (d) the Debtor becoming insolvent or bankrupt or subject to the provisions of the Bankruptcy Act (Canada) or any successor legislation;
 - (e) any right or alleged right of set-off, counterclaim, appropriation or application or any claim or demand that the Debtor or the Guarantor may have or may allege to have against the Creditor or any other person, which rights the Guarantor hereby waives to the fullest extent permitted by law;
 - (f) the death or loss or diminution of capacity of the Guarantor;
 - (g) any dealings described in section 3 hereof; or
 - (h) any other circumstances which might otherwise constitute a legal or equitable defence available to, or complete or partial discharge of, the Debtor in respect of the Obligations or of the Guarantor in respect of its guarantee hereunder.

Dealings with the Debtor and Others

3. Without releasing, discharging, limiting or otherwise affecting in whole or in part the Guarantor's obligations and liabilities hereunder and without the consent of or notice to the Guarantor, the Creditor may:
 - (a) grant time, renewals, extensions, indulgences, releases and discharges to the Debtor;
 - (b) take or refrain from taking securities or collateral from the Debtor or from perfecting securities or collateral of the Debtor;
 - (c) release, discharge, compromise, realize, enforce or otherwise deal with or do any act or thing in respect of (with or without consideration) any and all security given by the Debtor or any third party with respect to the Obligations;
 - (d) accept compromises or arrangements from the Debtor;
 - (e) exercise any right or remedy which it may have against the Debtor or with respect to any security for the Obligations, including judicial and non-judicial foreclosure;
 - (f) otherwise deal with, or waive or modify its right to deal with, the Debtor and all other persons and securities as the Creditor may see fit;

and no loss of or in respect of any securities received by the Creditor from the Debtor or others, whether occasioned by the fault of the Creditor or otherwise, shall in any way limit or lessen the liability of the Guarantor under this Guarantee.

Recourse against Debtor

4. The Creditor shall not be bound to exhaust its recourse against the Debtor or others or any securities it may at any time hold or take any other action or legal proceeding before being entitled to payment from the Guarantor under this Guarantee.
5. The Debtor shall have the option to satisfy its obligations hereunder and satisfy the Obligations by transferring his shares in the capital of ABL Professional Management Services Inc. to the creditor for an aggregate purchase price of \$1.

Continuing Guarantee

6. This guarantee shall be a continuing guarantee and shall cover all of the Obligations, and it shall apply to and secure any ultimate balance due and remaining unpaid to the Creditor.

Revival of Indebtedness and Liability

7. If at any time all or any part of any payment previously applied by the Creditor to any Obligations is or must be rescinded or returned by the Creditor for any reason whatsoever (including, without limitation, the insolvency, bankruptcy, or reorganization of the Debtor or the Guarantor), to the extent that such payment is or must be rescinded or returned such Obligations shall be deemed to have continued in existence notwithstanding such application by the Creditor, and this Guarantee shall continue to be effective or be reinstated, as the case may be, as to such Obligations, all as though such application by the Creditor had not been made.

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8. All present and future indebtedness and liability of the Debtor to the Guarantor is hereby assigned to the Creditor and subordinated and postponed to the obligations of the Guarantor hereunder, and all monies received by the Guarantor in respect thereof shall be received in trust for and shall be paid over to the Creditor forthwith. If the Creditor shall have received from the Guarantor a payment or payments in full or on account of the liability of the Guarantor hereunder, the Guarantor shall not be entitled to claim repayment against the Debtor unless and until the Creditor's claims against the Debtor have been paid in full and the Creditor has no further obligations to make credit available to the Debtor. In the case of any liquidation, winding-up or bankruptcy of the Debtor (whether voluntary or involuntary) or in the event that the Debtor makes a bulk sale of any of its assets within the bulk transfer provisions of any applicable legislation or any composition with Banks or scheme of arrangement, the Creditor shall have the right to rank for its full claims and receive all dividends or other payments in respect thereof in priority to the Guarantor until its claims have been paid in full, and the Guarantor shall continue to be liable hereunder for any balance which may be owing to the Creditor by the Debtor. In the event of the valuation by the Creditor of any of its security or the retention thereof, such valuation or retention shall not be considered as a purchase of such security, or as payment or satisfaction or reduction of the obligations of the Guarantor hereunder or any part thereof. The foregoing provisions of this paragraph shall not in any way limit or lessen the liability of the Guarantor under any other paragraph of this guarantee.

Expenses

9. The Guarantor shall from time to time forthwith upon demand pay to the Creditor all expenses (including legal fees on a solicitor and his own client basis) incurred by him in the preservation or enforcement of any of its rights hereunder.

Guarantee not in Substitution

10. This Guarantee is in addition to and not in substitution for any other guarantee, by whomsoever given, at any time held by the Creditor, and any present or future obligation to the Creditor incurred or arising otherwise than under a guarantee of the Guarantor or of any other obligant, whether bound with or apart from the Debtor.

Account Settled or Stated

11. The Guarantor shall be bound by any account settled between the Creditor and the Debtor, and if no such account has been so settled immediately before demand of payment under this Guarantee, any account stated by the Creditor shall be accepted by the Guarantor as conclusive evidence of the amount which at the date of the account so stated is due by the Debtor to the Creditor or remains unpaid by the Debtor to the Creditor.

Indemnity

12. Any amount which is not enforceable hereunder on the footing of a guarantee shall be recoverable from the Guarantor as principal debtor in respect thereof and shall be paid to the Creditor after demand therefor as herein provided. Accordingly, the Guarantor shall not be discharged nor shall his liability be affected by any act, thing, omission or means whatsoever which would have discharged the Guarantor or affected his liability if he had not been able as principal debtor. In

addition, and as a separate and distinct obligation, the Guarantor hereby agrees to indemnify and save harmless the Creditor in respect of any loss or damage which the Creditor may suffer if for any reason this agreement is not enforceable as a guarantee.

No Condition Precedent

13. The obligations of the Guarantor under this guarantee shall be complete and binding upon the execution of this guarantee by him and shall not be subject to any condition precedent. The Guarantor hereby expressly renounces any benefits of division or discussion.

Governing Law

14. This guarantee and agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the laws of Canada applicable herein. Without prejudice to the right of the Creditor to commence any proceedings with respect to the guarantee in any other proper jurisdiction, the Guarantor hereby irrevocably attorns and submits to the jurisdiction of the courts of the Province of Alberta.

Notice

15. Without prejudice to any other method of giving notice, any notice, demand, direction or other communication required or permitted to be given by the Creditor under this guarantee shall be deemed to have been effectually made upon the Guarantor if and when an envelope containing such demand, addressed to the Guarantor at the address of such Guarantor last known to the Creditor, is posted, postage pre-paid, in the post office, and in the event of the death of the Guarantor demand of payment addressed to any of Guarantor's heirs, executors, administrators or legal representatives at the address of the addressee last known to the Creditor and posted as aforesaid shall be deemed to have been effectually made upon all of them.

Successors and Assigns

16. This guarantee and agreement shall extend and enure to the benefit of the Creditor and its successors and assigns and shall be binding upon the Guarantor and the heirs, executors, administrators, legal representatives, successors and assigns of the Guarantor; "successors" includes any corporation resulting from the amalgamation of a corporation with any other corporation.

Entire Agreement

17. This instrument covers all agreements between the parties hereto relative to this guarantee and assignment and postponement, and none of the parties shall be bound by any representation or promise made by any person relative thereto which is not embodied herein.

Number and Gender

18. This guarantee and agreement shall be read with all changes in number and gender as are required by the context.


Headings

19. The headings contained in this guarantee and agreement are for convenience of reference only.

Receipt of Copy of Guarantee

20. The Guarantor hereby acknowledge receipt of a copy of this guarantee.

IN WITNESS WHEREOF, the Guarantor has hereunto set his hand and seal this 31st day of December, 2015.



Witness

Alex Agius

GUARANTEES ACKNOWLEDGEMENT ACT

PROVINCE OF ONTARIO

CERTIFICATE OF NOTARY PUBLIC

I HEREBY CERTIFY THAT:

1. ALEX AGIUS, of the CITY OF MISSISSAUGA, in the Province of Ontario, the Guarantor in the Guarantee dated the 31st day of December, 2015 made between ALEX AGIUS and DISTINCTTECH INC., appeared in person before me and acknowledged that he executed the Guarantee, and
2. I satisfied myself by examination of him that he is aware of the contents of the Guarantee and understands it.

GIVEN at the City of Toronto, in the Province of Ontario, this 31st day of December, 2015 under my hand and seal of office.

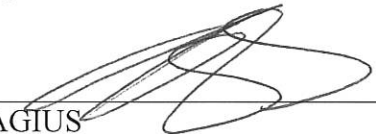
A NOTARY PUBLIC IN AND FOR THE
PROVINCE OF ONTARIO



(seal)

STATEMENT OF GUARANTOR

I am the person named in this Certificate.



ALEX AGIUS

APPENDIX J

April 19, 2019

Confidential

Deloitte Restructuring Inc.
Bay Adelaide East
8 Adelaide Street West
Suite 200
Toronto, Ontario M5H 0A9

Dear Mr. Ambachtsheer:

Re: Receivership of Distinct Infrastructure Group Inc. ("Distinct")

This letter is written by Joe Lanni on behalf of myself and Alex Agius in response to the issues you raised in your letters to us on April 2, 2019. Specifically, you made the following demands:

- a) Return any property of Distinct in our possession or provide an explanation of the "wiped" state of the electronic devices (i.e. computers, tablets and phones) that were provided to us by Distinct for use during the course of our employment and returned to the company promptly upon request following my termination;
- b) Repay personal expenses incurred with Distinct's funds or use of a company credit card; and
- c) Satisfy the guarantee provided for the debt incurred to DistinctTech Inc. ("DistinctTech") by ABL Professional Management Ltd. ("ABL").

As stated in the letter we sent to you on March 27, 2019, we take our compliance with the Court order very seriously. We welcome open dialogue and will continue to cooperate with the Receiver. This letter addresses each of the demands above.

A. Return of Property / Explanation of "Wiped" Devices

As described in our March 27th letter, two days after we were terminated we met Jay Vieira (VP Corporate and Legal Affairs) at Distinct's offices and returned all Distinct property in our possession. As noted, Jay wanted to cancel the meeting because of a terrible ice storm, but I convinced him to keep the meeting time, so the property could be returned as soon as possible. From that time up to and including now, neither Alex or myself have any Distinct property in our possession.

Further to the explanation we shared in our email to you on April 7, 2019 regarding the computers that Distinct provided us, the same is true of all other Distinct devices we were given and have returned (including iPhones, iPads and the extra cell phone that Alex had).

B. Repayment of Personal Expenses

Alex and I have both always been fully transparent about our personal expenses where company funds were used.

At the time of going public in August 2015, a shareholder loan account was created to account for any personal expenses that were put through Distinct while it was still a privately held business. Alex and I, were convinced by our CFO at the time and investment bankers that Distinct would be better off if we did not sell our shares upon going public in order to pay the shareholder loan. Our advisers told us that this would be viewed favourably in the markets as a “good will” gesture and reflect better on our belief that the company would be worth more at a later date. We believed this to be true, so we did not sell any of our shares. At the time there were also discussions that the Board would forgo the amount of the shareholder loan in lieu of a potential performance bonus. This was a clear offer from the Board, which we relied upon in connection with the shareholder loan account.

While this shareholder loan was in place, any expenses deemed personal and paid for using company funds would be accumulated and at some accounting point in time reconciled against the shareholder loan account. During this period our personal paycheque would have regular amounts deducted and applied towards this shareholder loan in an effort to pay it down over time. Through the course of our employment with Distinct we consistently and transparently reversed charges that were made to the company credit card for personal expenses to our own credit cards or repaid personal expenses through payroll deductions or otherwise.

The amounts under the shareholder loan were completely repaid by January 2018. We both believed that any expenses from before January 2018 that were personal expenses were repaid in accordance with the protocol described above. We do not have access to, nor were either of us ever given a reconciliation statement for our shareholder loan accounts with specific amounts for charges against or payments applied against it.

Neither of us have ever been given an opportunity to review, reconcile, explain, or investigate any of the expenses in question. We have not been made aware of any process being run by Distinct to determine which expenses were personal and which were for business. In fact, your April 2nd letter is the first time Alex was ever provided with the list of his alleged personal expenses. Instead of Distinct’s management discussing this with us to determine which were legitimate business expenses versus which were personal expenses, they fired us and sent us a demand. This is completely inappropriate given the historical record of CFO approved shareholder loans and repayment plans and the honest, transparent behaviour of Alex and I.

If Distinct would have taken the time to investigate the expenses, it would be clear that most of these expenses are legitimate business costs. For example, these expenses include flight passes that were only ever used to business travel, car services to and from meetings, and meal and entertainment expenses with potential acquisition targets or acquirers, existing and potential customers, financing partners, shareholders, and investment bankers. In some cases there are expenses that appear as personal expenses where board members and the most recent CFO were attendees. In other cases, where the expenses were actually personal expenses, it was because I had asked my executive assistant at the time to make certain

purchases on my personal card and she would (unknown to me) use the company card instead. It is clear that there was a gross disregard to make any fair and reasonable determination as to which expenses were legitimate business expenses compared with personal expenses.

To the extent there are unpaid personal expenses that Alex and I agree are personal, we would both like to pay these amounts; however, we are not in a position to afford to make these payments. As you know, our shares in the company are worthless. Neither of us ever sold a single share and have never received a bonus from the company of any kind. After several failed attempts at new employment, we both continue to be unemployed. We are having incredible difficulty meeting our basic living expenses and servicing our personal debts. I have maxed out my lines of credit and borrowed money from family and I can barely get by. Alex on the other hand has borrowed money from family and maxed out his credit cards to survive this very difficult time.

C. Satisfying the ABL Guarantee

As you may be aware, ABL was created in 2009 as a stand-alone company providing design, engineering, survey, and project management services to communication companies. Originally ABL was created with the intention that it would service customers that required the above functions be completed by companies that did not also provide construction services, as this would be viewed as a potential conflict.

Distinct financed the growth of ABL from its inception as it would ultimately be a large financial benefit to be able to provide these services allowing Distinct to be able to provide a full turnkey solution to its clients. This became increasingly important as customers started to give preferential treatment to contractors that could provide all the services under one umbrella thereby minimizing the number of vendors, they would have to deal with. Although ABL was being run as a separate corporate entity the primary goal was always to allow Distinct to be able to acquire profitable construction work with ABL's services as a loss leader.

In 2015 while Distinct was finalizing its go public efforts through a reverse takeover, the company determined after receiving advice from several parties including investors, members of the Board, executive officers including but not limited to the CFO, investment bankers handling the reverse takeover as well as other so called capital markets experts, that it would be beneficial to leave the ABL debt on the balance sheet in an effort to maximize the value of the shares at the time the company would start trading publicly. It was pitched that ABL would be given several years to pay back the original amount and that the opportunity to do so would increase as Distinct's footprint and opportunities increased as it grew. It was also convincingly suggested that if Alex and I were to personally guarantee the outstanding amount owed to Distinct by ABL, investors would feel confident and comfortable that both businesses were being run to maximize profits and that Alex and I had even more of a vested interest in ensuring the success of both companies.

The widely accepted concept at the time the personal guarantees were put in place was that Alex and I were only symbolically guaranteeing the amount and that we would never be required to take "cash out of our pocket" in order to settle the debt. These personal guarantees were

“form” not “substance” guarantees and would eventually be cancelled with no risk to Alex and myself.

There were a number of approaches that the Board, the investment bankers and the CFO, among other capital markets experts, had in mind to allow the ABL debt to be settled at no risk to Alex or I as Distinct’s share value increased along with its revenue and profitability. One specific example is the option provided to Alex and I under each of our guarantees that allows us to sell our shares in ABL to DistinctTech in satisfaction of our obligations and the Obligations (as defined in the guarantees) for an aggregate purchase price of \$1 for each of my shares and Alex’s shares (\$2 in total). We both exercised this unilateral option upon being terminated.

In any event, it is our opinion that Distinct should not have the right to call the personal guarantees. Distinct exercised substantial control over the operations of ABL for years. After we were dismissed, Distinct terminated all ABL employees without our consent or knowledge. This made it impossible to make ABL a viable company. Distinct management’s actions caused irreparable harm to ABL and our reputations in the industry as employees and customers felt like we abandoned them personally.

It is disappointing and concerning that these guarantees would be held out as legitimate obligations by the company or the Trustee. It feels barbaric that an allegation is being made that we owe these amounts when we have already lost most of our life savings as a result of Distinct failing. As the Receiver is aware Alex and I are both unemployed. We continue to borrow money to pay for our daily living expenses which we cannot afford.

These baseless demands are a further showing that the former Board, new management, investors and creditors are out to get us. If matters were not already bad enough, Deloitte’s release of its report to the public in conjunction with the comments made to our employees by Distinct’s interim CEO has completely ruined our reputations in the industry that we have spent our entire careers. This has made it seemingly impossible for us to continue within the only industry we have known for our adult lives. As a result of the irreparably harmful public comments made, we are not only prejudiced within our industry but now any potential employer can do a search, see the Deloitte report and will most definitely avoid us. We have become chronically unemployed as a result of Deloitte’s report and the company’s actions, including its public comment about us, malicious handling of our expenses and complete destruction of value in ABL.

Sincerely,



Joe Lanni

Alex Agius

APPENDIX K

Joe Lanni Expenses

Row Labels	Sum of Amount
Leisure	25,781.26
Chop Restaurant	21,294.44
Travel - family	13,310.94
Food and beverage - meals	12,318.91
Personal storage	9,238.80
Sporting events	6,643.45
Car service	4,262.23
Miscellaneous	1,149.25
Food and beverage - incidental	295.09
Telecommunications	248.54
Vehicles	16.00
Grand Total	94,558.91

Joe Lanni Expenses**Leisure Detail**

Date	Vendor	Amount	Category
Jan-19	PIE COLLINGWOOD COLLINGWOOD ON	142.80	Leisure
10/12/2018	HEMINGWAYS CIGAR	543.53	Leisure
02/12/2018	LCBO	599.85	Leisure
Dec-18	THE TREMONT CAFE COLLINGWOOD ON	563.92	Leisure
Dec-18	BEAVER VALLEY BAMBORA MARKDALE ON	3,334.07	Leisure
Dec-18	BEAVER VALLEY BAMBORA MARKDALE ON	2,815.00	Leisure
21/11/2018	DOLLARAMA #1047	6.22	Leisure
Nov-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	64.41	Leisure
Nov-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	3,334.07	Leisure
Sep-18	ROYALE CLUBE SMOKE & GIFTMISSISSAUGA ON	326.57	Leisure
Sep-18	LOWES #03096* TORONTO ON	121.36	Leisure
09/08/2018	THE HOME DEPOT #7003 OAKVILLE	436.99	Leisure
03/08/2018	CDN TIRE STORE 00394 COLLINGWOOD	262.14	Leisure
03/08/2018	THE HOME DEPOT #7011 ETOBICOKE	263.05	Leisure
Aug-18	CDN TIRE STORE #00108 COLLINGWOOD ON	20.33	Leisure
21/07/2018	TRILLIUM HOSPITAL-MI NORTH YORK	15.00	Leisure
19/07/2018	TRILLIUM HOSPITAL-MI NORTH YORK	15.00	Leisure
19/07/2018	TRILLIUM HOSPITAL-MI NORTH YORK	3.00	Leisure
17/07/2018	HEMINGWAYS CIGAR & F ETOBICOKE	398.88	Leisure
Jul-18	MORTIMER LANDSCAPING ETOBICOKE ON	2,773.69	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	70.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	70.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	9.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	6.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	15.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	6.00	Leisure
Jul-18	TRILLIUM HOSPITAL-MISSISSNORTH YORK ON	15.00	Leisure
27/06/2018	CDN TIRE STORE 00394 ETOBICOKE	632.77	Leisure
27/06/2018	CDN TIRE STORE 00394 ETOBICOKE	25.97	Leisure
02/06/2018	LOWE'S OF ETOBICOKE, TORONTO	389.91	Leisure
Jun-18	HEMINGWAYS CIGAR & FINE GETOBICOKE ON	249.73	Leisure
Jun-18	EUGENIA GENERAL STORE EUGENIA ON	57.99	Leisure
Jan-18	NESPRESSO SHERWAY BIM TORONTO ON	52.50	Leisure
Jan-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	2,330.05	Leisure
Jan-18	CDN TIRE STORE #00070 ETOBICOKE ON	106.57	Leisure
27/05/2018	THE HOME DEPOT #7003 OAKVILLE	263.46	Leisure
May-18	CARISMA FLORISTS MISSISSAUGA ON	81.36	Leisure
May-18	CARISMA FLORISTS MISSISSAUGA ON	296.06	Leisure
21/01/2018	THE TREMONT CAFE 209 COLLINGWOOD	405.17	Leisure
Apr-18	CDN TIRE STORE #00070 ETOBICOKE ON	50.25	Leisure
28/01/2018	THE TUMI STORE #8008 ETOBICOKE	1,322.10	Leisure
Apr-18	BLUE MOUNTAIN PEST CONTROMEAFORD ON	662.75	Leisure
Feb-18	CDN TIRE STORE #00070 ETOBICOKE ON	59.79	Leisure
Feb-18	CARISMA FLORISTS MISSISSAUGA ON	246.34	Leisure
Feb-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	97.27	Leisure
Apr-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	1,304.76	Leisure
24/03/2018	KINGSWAY CARWASH 202 TORONTO	39.50	Leisure
15/03/2018	CDN TIRE STORE 00394 COLLINGWOOD	414.80	Leisure
Mar-18	BEAVER VALLEY SKI CLUB 519-986-2520 ON	461.28	Leisure
Total		25,781.26	

Joe Lanni Expenses
Travel Detail

Date	Vendor	Amount	Category
Nov-18	MT98067139-851488488 902-421-7538 NS	11,401.24	Travel - family
30/07/2018	CAMERON AIR TORONTO	943.55	Travel - family
24/07/2018	CAMERON AIR TORONTO	966.15	Travel - family
Total		13,310.94	

Joe Lanni Expenses**Meals Detail**

Date	Vendor	Amount	Category
19/01/2019	THE MILL CAFE . 2087 THORNBURY	322.39	Food and beverage - meals
05/01/2019	MCDONALD'S #8837 ORANGEVILLE	17.25	Food and beverage - meals
Jan-19	CHIPOTLE #2815 OAKVILLE ON	35.37	Food and beverage - meals
14/12/2018	ST. JAMES GATE	120.67	Food and beverage - meals
Dec-18	MR. GREEK MEDITERRANEA ETOBICOKE ON	80.63	Food and beverage - meals
Dec-18	UNION CHICKEN 647-965-3666 ON	57.46	Food and beverage - meals
Dec-18	CREPE CULTURE Oshawa ON	40.68	Food and beverage - meals
Dec-18	UNION CHICKEN 647-965-3666 ON	83.51	Food and beverage - meals
29/11/2018	JACK ASTOR'S 403/DUN MISSISSAUGA	46.61	Food and beverage - meals
10/11/2018	CELLAR DOOR	176.28	Food and beverage - meals
08/11/2018	CHIPOTLE #2815	17.68	Food and beverage - meals
03/11/2018	BUFFALO WILD WINGS 0 OAKVILLE	180.56	Food and beverage - meals
Nov-18	BURGER KING #10100 OAKVILLE ON	16.36	Food and beverage - meals
Nov-18	MCDONALD'S #1320 QPS ETOBICOKE ON	62.65	Food and beverage - meals
Nov-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Nov-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Nov-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	30.34	Food and beverage - meals
29/10/2018	UBER EATS DXFXD	119.77	Food and beverage - meals
23/10/2018	UBER EATS 7MR7O	50.32	Food and beverage - meals
23/10/2018	UBER EATS 7MR7O	6.00	Food and beverage - meals
21/10/2018	UBER EATS 4FYS5	2.00	Food and beverage - meals
19/10/2018	PULCINELLA RESTORANT ETOBICOKE	262.55	Food and beverage - meals
19/10/2018	UBER EATS TH7BS	2.00	Food and beverage - meals
14/10/2018	CULINARIA RESTAURANT MISSISSAUGA	49.34	Food and beverage - meals
Dec-17	PIZZA NOVA 007 ETOBICOKE ON	92.20	Food and beverage - meals
Dec-17	SUSHI 2 GO DUNDAS ETOBICOKE ON	125.86	Food and beverage - meals
Dec-17	TIM HORTONS #1883 ORANGEVILLE ON	6.30	Food and beverage - meals
Dec-17	WENDY'S Q1R ORANGEVILLE ON	36.57	Food and beverage - meals
Dec-17	BRUCE WINE BAR THORNBURY ON	385.78	Food and beverage - meals
Jan-18	MILANO'S PIZZA ETOBICOKE ON	102.25	Food and beverage - meals
07/10/2018	UBER EATS ZIIKE	2.00	Food and beverage - meals
Jan-18	CHINA CHINA PALACE MISSISSAUGA ON	147.92	Food and beverage - meals
03/10/2018	UBER EATS SLQJJ	4.00	Food and beverage - meals
Oct-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	43.04	Food and beverage - meals
Oct-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Jan-18	MILANO'S PIZZA ETOBICOKE ON	84.25	Food and beverage - meals
Jan-18	MILANO'S PIZZA ETOBICOKE ON	103.50	Food and beverage - meals
14/01/2018	ST. LOUIS BAR & GRIL ORANGEVILLE	200.48	Food and beverage - meals
Oct-18	MILANO'S PIZZA ETOBICOKE ON	76.48	Food and beverage - meals
27/01/2018	BUFFALO WILD WINGS 0 HAMILTON	177.28	Food and beverage - meals
Oct-18	BURGER KING INNISFIL ON	13.10	Food and beverage - meals
Oct-18	WENDY'S OAKVILLE ON	17.27	Food and beverage - meals
Oct-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Oct-18	TIM HORTONS 4662 QTH DUNDALK ON	28.65	Food and beverage - meals
Oct-18	WENDY'S Q1R ORANGEVILLE ON	53.83	Food and beverage - meals
Oct-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Feb-18	SWISS CHALET 1936E 416-236-3158 ON	93.90	Food and beverage - meals
29/09/2018	OVEST 208984742	356.10	Food and beverage - meals
29/09/2018	UBER EATS 4DYS7	4.00	Food and beverage - meals

Joe Lanni Expenses**Meals Detail**

Date	Vendor	Amount	Category
Feb-18	MILANO'S PIZZA ETOBICOKE ON	66.70	Food and beverage - meals
18/02/2018	BRUNELLO AT 27 ON FO COLLINGWOOD	552.02	Food and beverage - meals
26/09/2018	PINNACLE CATERERS LT TORONTO	587.12	Food and beverage - meals
21/09/2018	CARMEN 00-0803203202TORONTO	437.28	Food and beverage - meals
Mar-18	MILANO'S PIZZA ETOBICOKE ON	122.50	Food and beverage - meals
Mar-18	TIM HORTONS #5909 COLLINGWOOD ON	8.77	Food and beverage - meals
19/09/2018	UBER EATS DRWMO	4.00	Food and beverage - meals
02/03/2018	REAL SPORTS BAR AND TORONTO	89.58	Food and beverage - meals
18/09/2018	UBER EATS TUGVM	4.00	Food and beverage - meals
12/09/2018	UBER EATS TUGVM	92.74	Food and beverage - meals
12/09/2018	UBER EATS 5CWJW	4.00	Food and beverage - meals
03/09/2018	UBER EATS LCNKH	4.00	Food and beverage - meals
16/03/2018	THE MILL CAFE . 2087 THORNBURY	326.82	Food and beverage - meals
20/03/2018	WINGPORIUM SPORTS BA TORONTO	99.27	Food and beverage - meals
02/09/2018	STATE & MAIN	151.68	Food and beverage - meals
Sep-18	OVEST TORONTO ON	356.10	Food and beverage - meals
Sep-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Sep-18	SWISS CHALET 1936E 416-236-3158 ON	89.39	Food and beverage - meals
Sep-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
07/04/2018	JACK ASTOR'S SHERWAY ETOBICOKE	198.70	Food and beverage - meals
28/08/2018	UBER EATS LCNKH	142.37	Food and beverage - meals
23/08/2018	UBER EATS ZQX6U	70.32	Food and beverage - meals
21/04/2018	PIZZA NOVA 007	89.11	Food and beverage - meals
22/04/2018	CAFE DEMETRE2018844 TORONTO	117.34	Food and beverage - meals
23/08/2018	UBER EATS ZQX6U	6.00	Food and beverage - meals
May-18	PIZZA NOVA 007 ETOBICOKE ON	89.63	Food and beverage - meals
May-18	SUSHI-YA JAPAN ETOBICOKE ON	298.68	Food and beverage - meals
20/08/2018	P.B. SHERWAYRESTAURANTS	137.15	Food and beverage - meals
09/08/2018	UBER EATS COAJZ	4.00	Food and beverage - meals
May-18	SWISS CHALET 1936 TORONTO ON	89.96	Food and beverage - meals
14/05/2018	EUROPE BAR AND RESTA NORTH YORK	156.54	Food and beverage - meals
08/08/2018	UBER EATS COAJZ	99.74	Food and beverage - meals
07/08/2018	UBER EATS 7KX2U	6.00	Food and beverage - meals
Jun-18	CHINA CHINA PALACE MISSISSAUGA ON	162.56	Food and beverage - meals
07/08/2018	TIM HORTONS #1476	12.30	Food and beverage - meals
02/08/2018	THE BURGER'S PRIESTRESTAURANTS	56.53	Food and beverage - meals
Jun-18	CHIPOTLE #2815 OAKVILLE ON	17.68	Food and beverage - meals
Jun-18	WINEONLINEM 8777149463 ON	476.26	Food and beverage - meals
Aug-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	35.98	Food and beverage - meals
Aug-18	BUFFALO WILD WINGS 0441 OAKVILLE ON	34.36	Food and beverage - meals
17/06/2018	VIBO RESTAURANT	917.94	Food and beverage - meals
24/06/2018	SWISS CHALET 1936	75.85	Food and beverage - meals
Aug-18	PIZZA NOVA 007 ETOBICOKE ON	72.60	Food and beverage - meals
Aug-18	SUSHI 2 GO DUNDAS ETOBICOKE ON	275.64	Food and beverage - meals
Jul-18	MONTANAS COOKHOUSE 308 ETOBICOKE ON	75.00	Food and beverage - meals
31/07/2018	UBER EATS PYC7T	46.27	Food and beverage - meals
28/07/2018	FBI PIZZA & WINGSRESTAURANTS	92.75	Food and beverage - meals
28/07/2018	MONTANAS COOKHOUSE 3 ETOBICOKE	137.41	Food and beverage - meals
23/07/2018	UBER EATS L7A7XHELP.UBER.COM	122.60	Food and beverage - meals

Joe Lanni Expenses**Meals Detail**

Date	Vendor	Amount	Category
23/07/2018	UBER EATS L7A7XHELP.UBER.COM	2.00	Food and beverage - meals
21/07/2018	UBER EATS D524A HELP.UBER.COM	213.56	Food and beverage - meals
19/07/2018	WINEONLINE MARKETING TORONTO	253.20	Food and beverage - meals
Jul-18	TIM HORTONS #1999 MISSISSAUGA ON	19.03	Food and beverage - meals
Jul-18	TIM HORTONS #1476 MISSISSAUGA ON	8.54	Food and beverage - meals
17/07/2018	WINEONLINE MARKETING TORONTO	650.40	Food and beverage - meals
Total		12,318.91	

Joe Lanni Expenses
Storage Detail

Date	Vendor	Amount	Category
31/12/2015	ACCESS STORAGE	304.90	Personal storage
13/07/2018	ACCESS STORAGE	340.15	Personal storage
27/01/2016	ACCESS STORAGE	315.25	Personal storage
24/02/2016	ACCESS STORAGE	315.25	Personal storage
23/03/2016	ACCESS STORAGE	315.25	Personal storage
20/04/2016	ACCESS STORAGE	315.25	Personal storage
17/05/2016	ACCESS STORAGE	340.15	Personal storage
15/06/2016	ACCESS STORAGE	340.15	Personal storage
10/08/2016	ACCESS STORAGE	340.15	Personal storage
07/09/2016	ACCESS STORAGE	340.15	Personal storage
09/10/2016	ACCESS STORAGE	340.15	Personal storage
02/11/2016	ACCESS STORAGE	340.15	Personal storage
30/11/2016	ACCESS STORAGE	340.15	Personal storage
29/12/2016	ACCESS STORAGE	340.15	Personal storage
25/01/2017	ACCESS STORAGE	340.15	Personal storage
22/02/2017	ACCESS STORAGE	367.25	Personal storage
19/04/2017	ACCESS STORAGE	367.25	Personal storage
18/05/2017	ACCESS STORAGE	367.25	Personal storage
13/06/2017	ACCESS STORAGE	367.25	Personal storage
12/07/2017	ACCESS STORAGE	367.25	Personal storage
09/08/2017	ACCESS STORAGE	367.25	Personal storage
06/09/2017	ACCESS STORAGE	367.25	Personal storage
04/10/2017	ACCESS STORAGE	367.25	Personal storage
01/11/2017	ACCESS STORAGE	367.25	Personal storage
Mar-18	LEGENDARY MOTOR CAR HALTON HILLS ON	322.05	Personal storage
Feb-18	LEGENDARY MOTOR CAR HALTON HILLS ON	322.05	Personal storage
Jan-18	LEGENDARY MOTOR CAR HALTON HILLS ON	322.05	Personal storage
Total		9,238.80	

Joe Lanni Expenses

Date	Vendor	Amount	Category	Noets
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	4,524.00	Sporting events	Justin Timberlake Concert
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	168.00	Sporting events	
Jul-18	TICKETSTORONTO BLUE J	1,951.45	Sporting events	
	TICKETSCENTERDE			
Total		6,643.45		

Joe Lanni Expenses**Car Service**

Date	Vendor	Amount	Category	Notes
12/Mar/18	PRESTIGE TAXI SERVICE	471.79	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
12/Mar/18	PRESTIGE TAXI SERVICE	681.38	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
15/Mar/18	PRESTIGE TAXI SERVICE	201.25	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
8/Apr/18	PRESTIGE TAXI PP	78.00	Car service	
5/Jul/18	PRESTIGE TAXI SERVICE	378.59	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
19/Jul/18	PRESTIGE TAXI SERVICE	559.19	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
16/Sep/18	PRESTIGE TAXI SERVICE	294.26	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
16/Oct/18	PRESTIGE TAXI SERVICE	520.09	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
21/Nov/18	PRESTIGE TAXI SERVICE	797.08	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
16/Dec/18	PRESTIGE TAXI SERVICE	280.60	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
Total		4,262.23		

Joe Lanni Expenses
Miscellaneous

Date	Vendor	Amount	Category
Feb-18	ACADEMY NATURAL HEALTH TORONTO ON	61.00	Miscellaneous
15/May/18	CITY OF MISSISSAUGA NORTH YORK	6.00	Miscellaneous
2/Jun/18	1 800 GOT JUNK 1 800 TORONTO	1,014.74	Miscellaneous
Dec-18	TRIBUTE COMMUNITIES CE OSHAWA ON	67.51	Miscellaneous
Total		1,149.25	

Joe Lanni Expenses
Food and Beverage - Incidental

Date	Vendor	Amount	Category
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
8/Apr/18	MASSEY HALL AND ROY TORONTO	8.34	Food and beverage - incidental
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Jul-18	ARAMARK ENTERTAINMENT TORONTO ON	36.75	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Total		295.09	

Joe Lanni Expenses
Telecommunications

Date	Vendor	Amount	Category
Oct-18	APPLE STORE #R208 ETOBICOKE ON	56.44	Telecommunications
28/Oct/18	CELLICON 209774100 ETOBICOKE	192.10	Telecommunications
Total		248.54	

Joe Lanni Expenses
Vehicle detail

Date	Vendor	Amount	Category	Notes
21/Jan/16	BLUE WAVE	16.00	Vehicles	Car wash for Joe's Maserati

Summary of Agius Credit Card Charges

Row Labels	Sum of Amount
Travel - family	194,246
Sporting events	23,943
Chop	21,294
Food and beverage - meals	15,124
Vehicle repair	10,778
Personal storage	8,273
Leisure	7,943
Food and beverage - incidental	6,395
Miscellaneous	5,283
Telecommunications	2,202
Car service	1,354
Unknown	631
Parking	12
Payments	(59,692)
Grand Total	237,786.92

Alex Agius Expenses

Travel Detail

Date	Vendor	Amount	Category	Notes
15/01/2019	THE FAIRMONT HOTELS WAILEA, HI	- 308.80	Travel - family	Hotel Services - Credit
13/01/2019	THE FAIRMONT HOTELS WAILEA, HI	2,988.21	Travel - family	Arrival 01/05/19 Departure 01/12/19
13/01/2019	THE FAIRMONT HOTELS WAILEA, HI	336.37	Travel - family	Hotel Services
05/01/2019	PRIDE OF AMERICA	1,904.68	Travel - family	Arrival 12/29/18 Departure 01/05/19
27/12/2018	NCL RESERVATIONS	4,185.80	Travel - family	
24/12/2018	LA CASTILE	1,094.90	Travel - family	
17/12/2018	Viator/TripAdvisor Surry Hills, Sydne	1,834.47	Travel - family	
17/12/2018	SHORETRIPS SHOREEXCU 414-964-2100	2,323.29	Travel - family	
17/12/2018	SHORETRIPS SHOREEXCU 414-964-2100	2,194.07	Travel - family	
17/12/2018	SHORETRIPS SHOREEXCU 414-964-2100	1,979.61	Travel - family	
16/12/2018	PRESTIGE TAXI SERVICE	280.60	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
16/12/2018	SHORETRIPS SHOREEXCU 414-964-2100	1,817.81	Travel - family	
13/12/2018	ROBERTS HI TOURS-GRO HONOLULU	2,749.83	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	2,473.20	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	1,492.56	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	989.28	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	918.00	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	901.80	Travel - family	
06/12/2018	TRVL INS / ASSUR VOY TORONTO	756.00	Travel - family	
21/11/2018	PRESTIGE TAXI SERVICE	797.08	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
21/11/2018	FLIGHT CENTRE 719900 CALGARY	32,665.00	Travel - family	
21/11/2018	FLIGHT CENTRE 719900 CALGARY	8,856.00	Travel - family	
08/11/2018	FLIGHT CENTRE 719900 CALGARY	8,286.00	Travel - family	
08/11/2018	FLIGHT CENTRE 719900 CALGARY	6,628.00	Travel - family	
08/11/2018	FLIGHT CENTRE 719900 CALGARY	4,910.00	Travel - family	
Nov-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	425.73	Travel - family	Car Service in NYC for Victoria's appointment
Nov-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	319.20	Travel - family	Car Service in NYC for Victoria's appointment
Nov-18	MT98067681-RTY EY 5 902-421-7538 NS	36.16	Travel - family	Agency fee for Thomas' ticket to NYC
Nov-18	MT98067677-102739437 902-421-7538 NS	36.16	Travel - family	Agency fee for Victoria's ticket to NYC
16/10/2018	PRESTIGE TAXI SERVICE	520.09	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
Oct-18	AIR CAN* 0142102740847AIRCANADA.COMMB	111.37	Travel - family	Fare difference for Thomas' ticket to NYC
Oct-18	AIR CAN* 0142102741010AIRCANADA.COMMB	63.00	Travel - family	Name change on credit for Thomas' airfare to NYC
Oct-18	AIR CAN* 0142102741010AIRCANADA.COMMB	47.25	Travel - family	Seat selection for Thomas Jasielski for trip to NYC
Oct-18	AIR CAN* 0142102740847AIRCANADA.COMMB	52.50	Travel - family	Change fee for Thomas Jasielski for trip to NYC with Victoria
Oct-18	AIR CAN* 0142102739437AIRCANADA.COMMB	687.97	Travel - family	Airfare for Victoria to NYC
Oct-18	MT98067248-851488491 902-421-7538 NS	11,372.32	Travel - family	Alex's flight pass which is non-transferrable. 8 credits remain.
Oct-18	GOGOINFLIGHT* 877-350-0038 BC	74.52	Travel - family	
29/12/2017	AIR CANADA	268.00	Travel - family	NO RECEIPT
29/12/2017	AIR CANADA	268.00	Travel - family	TICKET #0142186585004 - GABRIELLA AGIUS
29/12/2017	AIR CANADA	649.00	Travel - family	TICKET #0142186585001 MATHEW AGIUS
29/12/2017	AIR CANADA	649.00	Travel - family	TICKET #0142186585002 VICTORIA AGIUS
21/09/2018	PEARSON PARKING T1	40.00	Travel - family	
16/09/2018	PRESTIGE TAXI SERVICE	294.26	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
12/09/2018	STE ANNE'S SPA 29376 GRAFTON	1,000.00	Travel - family	Arrival 11/09/18 Departure 12/09/18
03/09/2018	KITCHEN76 TWO SISTER NIAGARA ON THE LAKE	280.69	Travel - family	
03/09/2018	TWO SISTERS VINEYARD NIAGARA FALLS	2,538.00	Travel - family	
Sep-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	392.35	Travel - family	Car Service in NYC for Victoria's appointment
Sep-18	EATALY RESTAURANTS NEW YORK NY	172.93	Travel - family	
Sep-18	MT98066802-941866132 902-421-7538 NS	36.16	Travel - family	Agency fee for Victoria's flight to NYC
Sep-18	MT98066803-941866133 902-421-7538 NS	36.16	Travel - family	Agency fee for Alex's flight to NYC
Sep-18	MT98066804-100807378 902-421-7538 NS	36.16	Travel - family	Agency fee for Gabriella's flight to NYC
Sep-18	AIR CAN* 0142941866133AIRCANADA.COMMB	1,324.66	Travel - family	Airfare for Alex to NYC
Sep-18	AIR CAN* 0142941866132AIRCANADA.COMMB	1,324.66	Travel - family	Airfare for Victoria to NYC
Sep-18	AIR CAN* 0142100807378AIRCANADA.COMMB	1,340.85	Travel - family	Airfare for Gabriella to NYC for Victoria's appointment
Sep-18	AIR CAN* 0142100807378AIRCANADA.COMMB	210.00	Travel - family	Change fee for Gabriella to NYC for Victoria's appointment
Sep-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	218.12	Travel - family	Car Service in NYC for Victoria's appointment
31/08/2018	AIR CANADA - personal	1,506.69	Travel - family	Ticket Number: 0142199851381 - Agius, Victoria
31/08/2018	AIR CANADA - personal	1,506.69	Travel - family	Ticket Number: 0142199851380 - Agius, Alexander
31/08/2018	PEARSON PARKING T1	40.00	Travel - family	Parking at Pearson for trip to NY for Victoria's appointment
30/08/2018	RUTH'S CHRIS STEAHOUSE ETOBICOKE	296.98	Travel - family	
30/08/2018	NCL RESERVATIONS	17,540.42	Travel - family	Family Travel
30/08/2018	NCL RESERVATIONS	8,769.24	Travel - family	Family Travel
30/08/2018	NCL RESERVATIONS	7,675.31	Travel - family	Family Travel
30/08/2018	NCL RESERVATIONS	5,886.41	Travel - family	Family Travel
02/08/2018	PEARSON PARKING T1	40.00	Travel - family	Parking at Pearson for trip to NY for Victoria's appointment
Aug-18	HUMBER PARKING - DAILY ETOBICOKE ON	4.00	Travel - family	
Aug-18	HUMBER PARKING - MONTHLY ETOBICOKE ON	418.00	Travel - family	Parking for son Matthew at Humber College
Aug-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	232.75	Travel - family	Car Service in NYC for Victoria's appointment
Aug-18	UBER TRIP SQ5BI HELP.UBER.COMCA	13.44	Travel - family	Uber in NYC
Aug-18	UBER TRIP 2D06S HELP.UBER.COMCA	92.71	Travel - family	Uber in NYC
Aug-18	UBER TRIP SQ5BI HELP.UBER.COMCA	6.86	Travel - family	Uber in NYC

Alex Agius Expenses

Travel Detail

Date	Vendor	Amount	Category	Notes
30/07/2018	CAMERON AIR TORONTO 416-995-4967	943.55	Travel - family	Flight Lake of Bays to Toronto City Centre (Joe and Alex) Total \$1887.10
24/07/2018	CAMERON AIR TORONTO 416-995-4967	966.15	Travel - family	Flight Toronto City Centre to Lake of Bays (Joe and Alex) Total \$1932.30
23/07/2018	AIR CANADA - personal (YYZ-LGA)	210.00	Travel - family	Ticket Number: 0142198032783 - Agius, Victoria
23/07/2018	AIR CANADA - personal (YYZ-LGA)	210.00	Travel - family	Ticket Number: 0142198032782 - Agius, Alexander
23/07/2018	AIR CANADA - personal (YYZ-LGA)	131.25	Travel - family	Ticket Number: 0142198032783 - Agius, Victoria
23/07/2018	AIR CANADA - personal (YYZ-LGA)	131.25	Travel - family	Ticket Number: 0142198032782 - Agius, Alexander
05/02/2018	WESTIN TRILLIUM HOUS BLUE MOUNTAINS	1,014.98	Travel - family	Victoria Agius (Christmas present to her parents - spa weekend)
13/02/2018	HAWAIIAN AIRLINES	12.40	Travel - family	Ticket Number: 17315000796321 - Tomaino, Stephanie
13/02/2018	HAWAIIAN AIRLINES	12.94	Travel - family	Ticket Number: 17315000796310 - Tomaino, Franca
13/02/2018	HAWAIIAN AIRLINES	12.94	Travel - family	Ticket Number: 17315000796306 - Tomaino, Teresa
13/02/2018	HAWAIIAN AIRLINES	12.94	Travel - family	Ticket Number: 17315000796295 - Tomaino, Giovanni
13/02/2018	HAWAIIAN AIRLINES	116.49	Travel - family	Ticket Number: 17321664468652 - Tomaino, Teresa
13/02/2018	HAWAIIAN AIRLINES	116.49	Travel - family	Ticket Number: 17321664468641 - Tomaino, Giovanni
13/02/2018	HAWAIIAN AIRLINES	116.49	Travel - family	Ticket Number: 17321664468674 - Tomaino, Stephanie
13/02/2018	HAWAIIAN AIRLINES	116.49	Travel - family	Ticket Number: 17321664468663 - Tomaino, Franca
13/02/2018	HAWAIIAN AIRLINES	181.19	Travel - family	Ticket Number: 17321664448750 - Jasielski, Thomas
13/02/2018	HAWAIIAN AIRLINES	181.19	Travel - family	Ticket Number: 17321664448746 - Agius, Victoria
13/02/2018	HAWAIIAN AIRLINES	181.19	Travel - family	Ticket Number: 17321664448735 - Agius, Mathew
13/02/2018	HAWAIIAN AIRLINES	181.19	Travel - family	Ticket Number: 17321664448724 - Agius, Gabriella
13/02/2018	HAWAIIAN AIRLINES	181.19	Travel - family	Ticket Number: 17321664448713 - Agius, Alexander
19/07/2018	PRESTIGE TAXI SERVICE	559.19	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
05/07/2018	PRESTIGE TAXI SERVICE	378.59	Travel - family	Based on 50% personal divided equally (25%) between Alex and Joe.
28/06/2018	AIR CANADA - personal (YYZ-LGA)	765.68	Travel - family	Ticket Number: 0142196848738 - Agius, Victoria
28/06/2018	AIR CANADA - personal (YYZ-LGA)	765.68	Travel - family	Ticket Number: 0142196848737 - Agius, Gabriella
28/06/2018	AIR CANADA - personal (YYZ-LGA)	765.68	Travel - family	Ticket Number: 0142196848736 - Agius, Alexander
08/06/2018	AIR CANADA - personal (YYZ-LGA)	1,496.24	Travel - family	Ticket Number: 0142195891076 - Agius, Victoria
08/06/2018	AIR CANADA - personal (YYZ-LGA)	1,496.24	Travel - family	Ticket Number: 0142195891075 - Agius, Alexander
08/06/2018	PEARSON PARKING T1	40.00	Travel - family	
Jun-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	1,003.75	Travel - family	Car Service in NYC for Victoria's appointment
Jun-18	MT98065220-196562334 902-421-7538 NS	45.20	Travel - family	Agency fee for Victoria's ticket to NYC
Jun-18	AIR CAN* 0142196562334AIRCANADA.COMMB	194.92	Travel - family	Fare difference for Victoria's ticket to NYC
Jun-18	AIR CAN* 0142196562334AIRCANADA.COMMB	105.00	Travel - family	Change fee for Victoria's ticket to NYC
Jun-18	AIR CAN* 0142188464528AIRCANADA.COMMB -	25.00	Travel - family	
Jun-18	MT98065070-196174657 902-421-7538 NS	45.20	Travel - family	Agency fee for Victoria's ticket to NYC
Jun-18	MT98065069-196173696 902-421-7538 NS	45.20	Travel - family	Agency fee for Alex's ticket to NYC
Jun-18	AIR CAN* 0142196173696AIRCANADA.COMMB	116.97	Travel - family	Fare difference trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142196173696AIRCANADA.COMMB	52.50	Travel - family	Change fee for trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142196174657AIRCANADA.COMMB	749.30	Travel - family	Airfare for Victoria to NYC
Jun-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	218.12	Travel - family	Ground transportation in NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912027AIRCANADA.COMMB	69.30	Travel - family	Fare difference trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912026AIRCANADA.COMMB	69.30	Travel - family	Fare difference trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912027AIRCANADA.COMMB	105.00	Travel - family	Change fee for trip to NYC for Victoria's appointment
Jun-18	AIR CAN* 0142195912026AIRCANADA.COMMB	105.00	Travel - family	Change fee for trip to NYC for Victoria's appointment
Jun-18	EATALY RESTAURANTS NEW YORK NY	176.67	Travel - family	Victoria's appointment in NYC
Jun-18	UBER TRIP 215NU HELP.UBER.COMCA	163.45	Travel - family	Taxi in NYC
Jun-18	UBER TRIP 4Y400 HELP.UBER.COMCA	33.77	Travel - family	Taxi in NYC
05/05/2018	PEARSON PARKING T1	315.00	Travel - family	
05/05/2018	TRUMP INTERNATIONAL NEW YORK	560.82	Travel - family	Arrival 03/05/2018 Departure 05/05/2018
May-18	THE LIGHTS FEST HTTPSTHELIGHTTUT	644.00	Travel - family	Lights Festival July 14, 2018
May-18	TICKET GUARDIAN - CAD 8448494827 CA	66.88	Travel - family	Insurance - Lights Festival July 14, 2018
May-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	454.86	Travel - family	Car service in NYC for Victoria's appointment
20/03/2018	AC ALTITUDE BY PTS	2,258.87	Travel - family	
May-18	GLOBAL ALLIANCE WORLDWIDETORONTO ON	375.06	Travel - family	Car service in NYC for Victoria's appointment
May-18	EATALY RESTAURANTS NEW YORK NY	229.19	Travel - family	
23/03/2018	TPX*RBC TRAVEL VOYAG 877-636-2870	1,465.30	Travel - family	
14/04/2018	FLIGHT CENTRE 719900 CALGARY	450.00	Travel - family	
24/03/2018	AIR CANADA - personal	50.00	Travel - family	Ticket Number: 0142192274872 - Tomaino, Giovanni
24/03/2018	AIR CANADA - personal	50.00	Travel - family	Ticket Number: 0142192274873 - Tomaino, Teresa
24/03/2018	AIR CANADA - personal	50.00	Travel - family	Ticket Number: 0142192275431 - Tomaino, Franca
24/03/2018	AIR CANADA - personal	50.00	Travel - family	Ticket Number: 0142192275432 - Tomaino, Stephanie
24/03/2018	AIR CANADA - personal	59.00	Travel - family	Ticket Number: 0142192275431 - Tomaino, Franca
24/03/2018	AIR CANADA - personal	60.00	Travel - family	Ticket Number: 0142192275432 - Tomaino, Teresa
24/03/2018	AIR CANADA - personal	61.00	Travel - family	Ticket Number: 0142192274872 - Tomaino, Giovanni
24/03/2018	AIR CANADA - personal	61.00	Travel - family	Ticket Number: 0142192274873 - Tomaino, Teresa
24/03/2018	AIR CANADA - personal	860.85	Travel - family	Ticket Number: 0142192274872 - Tomaino, Giovanni
24/03/2018	AIR CANADA - personal	860.85	Travel - family	Ticket Number: 0142192274873 - Tomaino, Teresa
24/03/2018	AIR CANADA - personal	860.85	Travel - family	Ticket Number: 0142192275431 - Tomaino, Franca
24/03/2018	AIR CANADA - personal	860.85	Travel - family	Ticket Number: 0142192275432 - Tomaino, Stephanie
11/04/2018	CORP TRAVEL 728700 C OAKVILLE - Personal	1,923.10	Travel - family	Airfare for Alex to NYC
10/04/2018	CORP TRAVEL 728700 C OAKVILLE - Personal	514.02	Travel - family	Airfare for Victoria to NYC
Apr-18	TRUMP INTERNATIONAL HOTE NEW YORK NY	4,574.34	Travel - family	Personal trip to NYC for Victoria's appointment
Total		194,245.63		

Alex Agius Expenses
Sporting Events Detail

Date	Vendor	Amount	Category	Notes
Dec-18	TM -MAPLE LEAF SPORTS TORONTO ON	6,604.00	Sporting events	
Dec-18	TM -MAPLE LEAF SPORTS TORONTO ON	352.00	Sporting events	
Oct-18	PINNACLE CATERERS LTD TORONTO ON	5,835.24	Sporting events	Justin Timberlake Concert Suite Catering
Jul-18	MAROON 5 TORONTO ON	1,582.00	Sporting events	
May-18	TM -MAPLE LEAF SPORTS TORONTO ON	1,043.00	Sporting events	Tickets for Drake Concert
Apr-18	TM -MAPLE LEAF SPORTS TORONTO ON	448.00	Sporting events	
Mar-18	TM -MAPLE LEAF SPORTS TORONTO ON	52.00	Sporting events	
Feb-18	BRUNO MARS TORONTO ON	900.00	Sporting events	
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	560.00	Sporting events	Additional Tickets
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	689.00	Sporting events	Additional Tickets
Feb-18	TM -MAPLE LEAF SPORTS TORONTO ON	4,524.00	Sporting events	Justin Timberlake Concert Tickets
Feb-18	JETS GEAR - MTS CENTRE WINNIPEG MB	82.01	Sporting events	
Dec-17	TM -MAPLE LEAF SPORTS TORONTO ON	760.00	Sporting events	
Dec-17	TM -MAPLE LEAF SPORTS TORONTO ON	512.00	Sporting events	
Total		23,943.25		

Alex Agius Expenses
Meal Detail

Date	Vendor	Amount	Category	Notes
Dec-18	J.P.'S PIZZERIA MISSISSAUGA ON	56.51	Food and beverage - meals	
Dec-18	BLUEBLOOD STEAKHOUSE TORONTO ON	1,149.21	Food and beverage - meals	
27/11/2018	JACK ASTOR'S AIRPORT TORONTO	159.84	Food and beverage - meals	
03/11/2018	BLUEBLOOD STEAKHOUSE TORONTO	1,821.79	Food and beverage - meals	
Nov-18	J.P.'S PIZZERIA MISSISSAUGA ON	87.77	Food and beverage - meals	
Nov-18	WHAT'S GOOD OAKVILLE ON	145.09	Food and beverage - meals	
Nov-18	BRASAS CHURRASQUEIRA MISSISSAUGA ON	64.97	Food and beverage - meals	
30/10/2018	FOX & FIDDLE	68.63	Food and beverage - meals	
Oct-18	WHAT'S GOOD OAKVILLE ON	105.77	Food and beverage - meals	
Oct-18	CACTUS CLUB SHERWAY GA TORONTO ON	130.01	Food and beverage - meals	
Oct-18	TERRA MILTON ON	385.70	Food and beverage - meals	
27/09/2018	E11EVEN	860.21	Food and beverage - meals	
22/09/2018	ORETTA	227.13	Food and beverage - meals	
Sep-18	THE APRICOT TREE MISSISSAUGA ON	51.98	Food and beverage - meals	
Sep-18	THE APRICOT TREE MISSISSAUGA ON	21.06	Food and beverage - meals	
Sep-18	CELLAR DOOR ETOBICOKE ON	98.99	Food and beverage - meals	
24/08/2018	CIBO WHINE BAR TORONTO	196.62	Food and beverage - meals	
11/08/2018	CIBO WHINE BAR TORONTO	543.08	Food and beverage - meals	
10/08/2018	ENOTECA 7	532.51	Food and beverage - meals	
03/08/2018	RUTH'S CHRIS STEAHOUSE ETOBICOKE	403.75	Food and beverage - meals	
Aug-18	FIORI OAKVILLE OAKVILLE ON	231.65	Food and beverage - meals	
Aug-18	ENOTECA 7 OAKVILLE ON	237.30	Food and beverage - meals	
27/07/2018	ENOTECA 7	264.42	Food and beverage - meals	
07/07/2018	ORETTA	357.36	Food and beverage - meals	
Jul-18	FIORI OAKVILLE OAKVILLE ON	328.83	Food and beverage - meals	
Jul-18	BAR 120 4232 - T1 MISSISSAUGA ON	48.60	Food and beverage - meals	
Jul-18	FIORI OAKVILLE OAKVILLE ON	146.90	Food and beverage - meals	
28/06/2018	SOLSTICE RESTAURANT MISSISSAUGA	159.53	Food and beverage - meals	
22/06/2018	ENOTECA 7	211.88	Food and beverage - meals	
Dec-17	SHERWAY KEG ETOBICOKE ON	200.00	Food and beverage - meals	
15/06/2018	MOTORINO ENOTECA 209 WOODBRIDGE	426.66	Food and beverage - meals	
14/06/2018	ENOTECA 7	223.74	Food and beverage - meals	
Jun-18	THE APRICOT TREE MISSISSAUGA ON	41.36	Food and beverage - meals	
Jun-18	THE ERIN MILLS PUMP & PATMISSISSAUGA ON	36.85	Food and beverage - meals	
Jun-18	TERRA MILTON ON	214.07	Food and beverage - meals	
Jun-18	SWISS/HARVEYS #1957 ETOBICOKE ON	40.62	Food and beverage - meals	
19/05/2018	SOLSTICE RESTAURANT MISSISSAUGA	157.57	Food and beverage - meals	
May-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	43.19	Food and beverage - meals	
May-18	SORELLE AND CO INC MAPLE ON	96.72	Food and beverage - meals	
May-18	J.P.'S PIZZERIA MISSISSAUGA ON	94.39	Food and beverage - meals	
May-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	43.55	Food and beverage - meals	
May-18	TARGET PARK GROUP INC, TORONTO ON	4.00	Food and beverage - meals	Parking for Enoteca
May-18	ENOTECA 7 OAKVILLE ON	363.41	Food and beverage - meals	
27/04/2018	SOLSTICE RESTAURANT MISSISSAUGA	115.13	Food and beverage - meals	
Apr-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	315.24	Food and beverage - meals	
Apr-18	SAN FRECESCO FOODS MISSISSAUGA ON	28.74	Food and beverage - meals	
Apr-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	70.22	Food and beverage - meals	
27/03/2018	SOLSTICE RESTAURANT MISSISSAUGA	222.59	Food and beverage - meals	
11/01/2018	REDS SQUARE ONE	121.43	Food and beverage - meals	
23/03/2018	SOLSTICE RESTAURANT MISSISSAUGA	232.38	Food and beverage - meals	
24/01/2018	REDS SQUARE ONE	91.06	Food and beverage - meals	
20/03/2018	REDS SQUARE ONE	176.00	Food and beverage - meals	
16/03/2018	OCA NERA FINE ITALIA WOODBRIDGE	260.69	Food and beverage - meals	

Alex Agius Expenses**Meal Detail**

Date	Vendor	Amount	Category	Notes
Feb-18	THOLOS RESTAURANT BLUE MOUNTAIN ON	66.50	Food and beverage - meals	
06/03/2018	SOLSTICE RESTAURANT MISSISSAUGA	135.04	Food and beverage - meals	
Feb-18	J.P.'S PIZZERIA MISSISSAUGA ON	68.99	Food and beverage - meals	
Mar-18	SAN FRECESCO FOODS MISSISSAUGA ON	22.80	Food and beverage - meals	
Mar-18	SORELLE AND CO INC MAPLE ON	102.84	Food and beverage - meals	
Feb-18	MOXIE'S -050 ETOBICOKE ON	150.12	Food and beverage - meals	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	46.83	Food and beverage - meals	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	66.08	Food and beverage - meals	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	122.15	Food and beverage - meals	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	36.79	Food and beverage - meals	
Mar-18	ORGANIQUE JUICE BAR MISSISSAUGA ON	88.22	Food and beverage - meals	
Mar-18	ZAFFERANO RISTORANTE WOODBRIDGE ON	426.14	Food and beverage - meals	
22/02/2018	ERIN MILLS PUMP AND MISSISSAUGA	85.80	Food and beverage - meals	
Feb-18	POSTA ITAL BAR INC MISSISSAUGA ON	447.48	Food and beverage - meals	
17/02/2018	SOLSTICE RESTAURANT MISSISSAUGA	541.18	Food and beverage - meals	
Total		15,123.66		

Alex Agius Expenses
Vehicle Repair Detail

Date	Vendor	Amount	Category	Notes
08/11/2018	BODYLINES AUTO	932.48	Vehicle repair	Repairs to Alex's BMW
16/11/2017	BODYLINES PLUS	3,805.20	Vehicle repair	Repairs to Alex's vehicle
23/08/2017	Maranello BMW	1,881.96	Vehicle repair	Repairs to Alex's BMW
19/04/2017	PFAFF	4,158.48	Vehicle repair	Repairs to Alex's Audi R8
Total		10,778.12		

Alex Agius Expenses
Personal Storage detail

Date	Vendor	Amount	Category	Notes
31/Dec/15	ACCESS STORAGE	304.90	Personal storage	Storage unit (\$609.80 total for Alex and Joe)
27/Jan/16	ACCESS STORAGE	315.25	Personal storage	Storage unit (\$630.50 total for Alex and Joe)
24/Feb/16	ACCESS STORAGE	315.25	Personal storage	Storage unit (\$630.50 total for Alex and Joe)
23/Mar/16	ACCESS STORAGE	315.25	Personal storage	Storage unit (\$630.50 total for Alex and Joe)
20/Apr/16	ACCESS STORAGE	315.25	Personal storage	Storage unit (\$630.50 total for Alex and Joe)
17/May/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
15/Jun/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
10/Aug/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
7/Sep/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
9/Oct/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
2/Nov/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
30/Nov/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
29/Dec/16	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
25/Jan/17	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
22/Feb/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
19/Apr/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
18/May/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
13/Jun/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
12/Jul/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
9/Aug/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
6/Sep/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
4/Oct/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
1/Nov/17	ACCESS STORAGE	367.25	Personal storage	Storage unit (\$734.50 total for Alex and Joe)
13/Jul/18	ACCESS STORAGE	340.15	Personal storage	Storage unit (\$680.30 total for Alex and Joe)
Total		8,272.65		

Alex Agius Expenses**Leisure Details**

Date	Vendor	Amount	Category	Notes
Feb-18	BLUE MTN VBL RENTALS BLUE MOUNTAINON	310.75	Leisure	
Feb-18	BLUE MOUNTAIN BEACH BLUE MOUNTAINON	11.30	Leisure	
Feb-18	CARISMA FLORISTS MISSISSAUGA ON	293.80	Leisure	Flowers for Gabriella (Valentine's Day)
1/Feb/18	SPORTING LIFE	2,119.00	Leisure	SKI JACKETS AND PANTS
3/Feb/18	THE TREMONT CAFE COLLINGWOOD ON	390.00	Leisure	
16/Feb/18	BRAVI RISTORANTE TORONTO	278.90	Leisure	Valentine's Day dinner Alex and his wife
9/Mar/18	LCBO/RAO #0619 MISSI MISSISSAUGA	98.70	Leisure	
Apr-18	CDN TIRE STORE #00169 MISSISSAUGA ON	61.00	Leisure	
May-18	CARISMA FLORISTS MISSISSAUGA ON	429.40	Leisure	Flowers for Gabriella for Mother's Day
Jun-18	THE HOME DEPOT #7130 MISSISSAUGA ON	45.62	Leisure	
Jun-18	CARISMA FLORISTS MISSISSAUGA ON	214.70	Leisure	
Jul-18	CARISMA FLORISTS MISSISSAUGA ON	275.16	Leisure	Flowers for Gabriella for wedding anniversary
30/Jul/18	RONA #55010	1,200.04	Leisure	
4/Aug/18	THE HOME DEPOT #7112 MISSISSAUGA	404.34	Leisure	
Sep-18	RONA MISSISSAUGA #55120 MISSISSAUGA ON	89.82	Leisure	
Sep-18	CARISMA FLORISTS MISSISSAUGA ON	223.74	Leisure	
Sep-18	THE HOME DEPOT #7132 MISSISSAUGA ON	70.79	Leisure	
Oct-18	CARISMA FLORISTS MISSISSAUGA ON	141.25	Leisure	
12/Oct/18	RONA # 55090ETOBICOKE	1,285.12	Leisure	
Total		7,943.43		

Alex Agius Expenses**Food and Beverage - Incidental**

Date	Vendor	Amount	Category
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	10.00	Food and beverage - incidental
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Dec-17	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
28/Dec/17	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	40.00	Food and beverage - incidental
Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jan-18	WWW COSTCO CA 888-426-7826 ON	677.98	Food and beverage - incidental
Jan-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
18/Jan/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON	32.11	Food and beverage - incidental
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON	1.49	Food and beverage - incidental
Feb-18	PUSATERI'S OAKVILLE LI TORONTO ON -	4.99	Food and beverage - incidental
Feb-18	WATERSIDE EXECUTIVE CENTRMISSISSAUGA ON	9.00	Food and beverage - incidental
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	10.00	Food and beverage - incidental
Feb-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Feb-18	ST PHILIPS FINE BAKERIES WOODBIDGE ON	21.25	Food and beverage - incidental
1/Feb/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
5/Feb/18	STARBUCKS CARD RELOAD	50.00	Food and beverage - incidental
16/Feb/18	STARBUCKS CARD RELOAD	75.00	Food and beverage - incidental
23/Feb/18	STARBUCKS CARD RELOAD	75.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	10.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	20.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental

Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	10.00	Food and beverage - incidental
Mar-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
10/Mar/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
24/Mar/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Apr-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
7/Apr/18	STARBUCKS CARD RE-LOAD	75.00	Food and beverage - incidental
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
May-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
1/May/18	STARBUCKS CARD RE-LOAD	75.00	Food and beverage - incidental
8/May/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
18/May/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
25/May/18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jun-18	SWISS/HARVEYS #1957 ETOBICOKE ON	31.02	Food and beverage - incidental
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jun-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
1/Jun/18	STARBUCKS CARD RELOAD 800-782-7283	75.00	Food and beverage - incidental

8/Jun/18	STARBUCKS CARD RELOAD 800-782-7284	75.00	Food and beverage - incidental
14/Jun/18	STARBUCKS CARD RELOAD 800-782-7284	75.00	Food and beverage - incidental
22/Jun/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
28/Jun/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jul-18	SAN FRECESCO FOODS MISSISSAUGA ON	24.03	Food and beverage - incidental
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Jul-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
11/Jul/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
19/Jul/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
25/Jul/18	STARBUCKS CARD RELOAD 800-782-7282	50.00	Food and beverage - incidental
27/Jul/18	MR. CASE SUPERMARKET	91.08	Food and beverage - incidental
Aug-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
7/Aug/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
14/Aug/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
23/Aug/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Sep-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
1/Sep/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
5/Sep/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
9/Sep/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
22/Sep/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
28/Sep/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Oct-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental

Oct-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Oct-18	SAMS SHAWARMA ETOBICOKE ON	22.58	Food and beverage - incidental
Oct-18	SAMS SHAWARMA ETOBICOKE ON	9.02	Food and beverage - incidental
5/Oct/18	STARBUCKS CARD RELOAD 800-782-7283	85.00	Food and beverage - incidental
8/Oct/18	STARBUCKS CARD RELOAD 800-782-7284	85.00	Food and beverage - incidental
18/Oct/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Nov-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
3/Nov/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
23/Nov/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	25.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	50.00	Food and beverage - incidental
Dec-18	STARBUCKS CARD RELOAD 800-782-7282 ON	75.00	Food and beverage - incidental
14/Dec/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
27/Dec/18	STARBUCKS CARD RELOAD 800-782-7282	75.00	Food and beverage - incidental
Total		6,394.55	

Alex Agius Expenses**Miscellaneous Detail**

Date	Vendor	Amount	Category	Notes
Jan-18	WAL-MART SUPERCENTER #3054MEADOWVALE ON	85.79	Miscellaneous	
19/Feb/18	EPSON CANADA STORE	232.73	Miscellaneous	
1/May/18	407 ETR	137.45	Miscellaneous	Outstanding bill for Alfa Romeo Demo Car
Jun-18	THE GLOBE AND MAIL TORONTO ON	27.07	Miscellaneous	
Jun-18	MISSISSAUGA.CA-PAYMENT MISSISSAUGA ON	41.50	Miscellaneous	
6/Jun/18	407 ETR	132.94	Miscellaneous	Outstanding bill for demo unit used by Alex Agius
23/Jun/18	407ETR-PRE AUTH 407E WOODBIDGE	473.49	Miscellaneous	
30/Jun/18	CWSL HEALTH AND LOVE ALCOBENDAS	25.81	Miscellaneous	
Jul-18	HEART & STROKE - LOTTERY TORONTO ON	200.00	Miscellaneous	
14/Jul/18	407ETR-PRE AUTH 407E WOODBRIDGE	103.00	Miscellaneous	
17/Jul/18	SP * 5 PAIRS OF COMP MISSISSAUGA	180.69	Miscellaneous	
22/Jul/18	407ETR-PRE AUTH 407E WOODBIDGE	501.94	Miscellaneous	
22/Aug/18	QUAD LOCK	141.08	Miscellaneous	
22/Aug/18	407ETR-PRE AUTH 407E WOODBIDGE	460.87	Miscellaneous	
Sep-18	TOWN OF NIAGARA-ON-THE-LA VIRGIL ON	3.70	Miscellaneous	
Sep-18	TOWN OF NIAGARA-ON-THE-LA VIRGIL ON	3.65	Miscellaneous	
Sep-18	FALLS PARKING NIAGARA FALLS ON	30.00	Miscellaneous	
22/Sep/18	UBER BV	6.20	Miscellaneous	
22/Sep/18	UBER BV	31.00	Miscellaneous	
23/Sep/18	407ETR-PRE AUTH 407E WOODBIDGE	528.52	Miscellaneous	
22/Oct/18	407ETR-PRE AUTH 407E WOODBIDGE	749.24	Miscellaneous	
22/Nov/18	407ETR-PRE AUTH 407E WOODBIDGE	548.49	Miscellaneous	
Dec-18	IMPARK00090486U TORONTO ON	6.00	Miscellaneous	
11/Dec/18	407ETR-PRE AUTH 407E WOODBIDGE	1.14	Miscellaneous	
22/Dec/18	407ETR-PRE AUTH 407E WOODBIDGE	626.46	Miscellaneous	
11/Jan/19	407 ETR - PRE AUTH	4.46	Miscellaneous	
Total		5,283.22		

Alex Agius Expenses
Telecommunications Detail

Date	Vendor	Amount	Category
Dec-17	BELL SQUARE ONE 2 MISSISSAUGA ON	39.55	Telecommunications
Dec-17	RING.COM RING MONTHLY HTTPSRING.COMCA	3.87	Telecommunications
Jan-18	RING.COM RING MONTHLY HTTPSRING.COMCA	3.80	Telecommunications
Feb-18	RING.COM RING MONTHLY HTTPSRING.COMCA	3.95	Telecommunications
Mar-18	RING.COM RING MONTHLY HTTPSRING.COMCA	3.97	Telecommunications
Apr-18	RING.COM RING MONTHLY HTTPSRING.COMCA	3.96	Telecommunications
May-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.00	Telecommunications
Jun-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.08	Telecommunications
14/Jun/18	HONKMOBILE 00-080316TORONTO	6.25	Telecommunications
23/Jun/18	HONKMOBILE 00-080316TORONTO	6.25	Telecommunications
28/Jun/18	HONKMOBILE 00-080316TORONTO	20.35	Telecommunications
30/Jun/18	HONKMOBILE 00-080316TORONTO	2.25	Telecommunications
Jul-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.03	Telecommunications
6/Jul/18	HONKMOBILE 00-080316TORONTO	12.35	Telecommunications
27/Jul/18	HONKMOBILE 00-080316TORONTO	1.25	Telecommunications
27/Jul/18	HONKMOBILE 00-080316TORONTO	6.25	Telecommunications
Aug-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.03	Telecommunications
24/Aug/18	HONKMOBILE 00-080316TORONTO	6.25	Telecommunications
25/Aug/18	HONKMOBILE 00-080316TORONTO	2.25	Telecommunications
Sep-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.02	Telecommunications
1/Sep/18	HONKMOBILE 00-080316TORONTO	2.25	Telecommunications
Oct-18	RING.COM RING YEARLY P HTTPSRING.COMCA	4.05	Telecommunications
21/Oct/18	ITUNES.COM/BILL	1.46	Telecommunications
23/Oct/18	ITUNES.COM/BILL	1.46	Telecommunications
24/Oct/18	ITUNES.COM/BILL	9.99	Telecommunications
Nov-18	RING.COM RING YEARLY P HTTPSRING.COMCA	4.10	Telecommunications
16/Nov/18	ITUNES.COM/BILL	14.11	Telecommunications
21/Nov/18	ITUNES.COM/BILL	1.46	Telecommunications
23/Nov/18	ITUNES.COM/BILL	1.46	Telecommunications
24/Nov/18	ITUNES.COM/BILL	9.99	Telecommunications
Dec-18	APPLE STORE #R208 ETOBICOKE ON	956.76	Telecommunications
Dec-18	APPLE STORE #R208 ETOBICOKE ON	576.69	Telecommunications
Dec-18	RING.COM RING MONTHLY HTTPSRING.COMCA	4.20	Telecommunications
7/Dec/18	ITUNES.COM/BILL	5.99	Telecommunications
16/Dec/18	ITUNES.COM/BILL	14.11	Telecommunications
21/Dec/18	ITUNES.COM/BILL	1.46	Telecommunications
23/Dec/18	ITUNES.COM/BILL	1.46	Telecommunications
24/Dec/18	ITUNES.COM/BILL	9.99	Telecommunications
16/Jan/19	ITUNES.COM/BILL	6.77	Telecommunications
16/Jan/19	ITUNES.COM/BILL	14.11	Telecommunications
19/Jan/19	ITUNES.COM/BILL	5.64	Telecommunications
20/Jan/19	ITUNES.COM/BILL	17.51	Telecommunications
24/Jan/19	407 ETR - PRE AUTH	394.45	Telecommunications
Total		2,202.18	

Alex Agius Expenses**Car Service Detail**

Date	Vendor	Amount	Category	Notes
12/Mar/18	PRESTIGE TAXI SERVICE	471.79	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
12/Mar/18	PRESTIGE TAXI SERVICE	681.38	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
15/Mar/18	PRESTIGE TAXI SERVICE	201.25	Car service	Based on 50% personal divided equally (25%) between Alex and Joe.
Total		<hr/> 1,354.42		

Alex Agius Expenses
Unknown Detail

Date	Vendor	Amount	Category	Notes
1/Jan/18	#168 MARK'S 00889800 OAKVILLE	631.00	Unknown	NO RECEIPT

Alex Agius Expenses
Parking Detail

Date	Vendor	Amount	Category
Feb-18	TARGET PARK GROUP INC, TORONTO ON	12.00	Parking

APPENDIX L

Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

ROYAL BANK OF CANADA

Plaintiff

and

GIUSEPPE LANNI also known as JOE LANNI and ALEXANDER AGIUS also
known as ALEX AGIUS

Defendants

STATEMENT OF CLAIM

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiff.
The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiff's lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it, with proof of service in this court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date _____ Issued by _____
Local Registrar

Address of 393 University Avenue, 10th Floor
court office: Toronto ON M5G 1E6

TO: Joe Lanni
9 Warwood Road
Toronto, Ontario
M9B 5B2

AND TO: Alex Agius
2938 Coulson Court,
Mississauga, Ontario
L5M 5S8

CLAIM

1. The plaintiff, Royal Bank of Canada (the “**Bank**”), claims as against the defendant, Joe Lanni:
 - (a) damages in the principal amount of \$519,765.28;
 - (b) pre- and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
 - (c) the costs of this action on a full indemnity basis, plus harmonized sales tax; and
 - (d) such further and other relief as this Honourable Court deems just.
2. The plaintiff claims as against the defendant, Alex Agius:
 - (a) damages in the principal amount of \$519,765.28;
 - (b) pre- and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
 - (c) the costs of this action on a full indemnity basis, plus harmonized sales tax; and
 - (d) such further and other relief as this Honourable Court deems just.

The Parties

3. The Bank is a chartered bank pursuant to the provisions of the *Bank Act*, S.C. 1991, c. 46 as amended, and has an office located at 20 King Street West, Toronto, Ontario.
4. The Bank is a secured creditor of Distinct Infrastructure Group Inc. (“**DIG**”), and holds a security interest over all property, assets and undertakings of DIG.

5. DIG is a corporation registered in the Province of Alberta. It is the parent company of a group of companies which provided design, engineering construction and maintenance services to telecommunication firms, utilities and government bodies across Canada.
6. DIG and its subsidiaries are currently subject to a receivership Order of Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) dated March 11, 2019, whereby Deloitte Restructuring Inc. was appointed as receiver and manager of DIG and its various subsidiaries (the “**Receivership Order**”).
7. The defendant, Joe Lanni, was a Director of DIG. He also held the position of co-CEO of DIG prior to his termination on February 18, 2019.
8. The defendant, Alex Agius, was a Director of DIG. He also held the position of co-CEO of DIG prior to his termination on February 18, 2019.

The Credit Facilities

9. Pursuant to a credit agreement most recently dated March 23, 2017 (as amended, the “**Credit Agreement**”), the Bank made available certain credit facilities to DIG (the “**Credit Facilities**”) under which DIG became indebted to the Bank. All present and future indebtedness, obligations and liabilities of DIG to the Bank are referred to as the “**Bank Debt**”.
10. As of the close of business on February 21, 2019, DIG was indebted to the Bank in the amount of CAD\$53,373,111.88 and USD\$8,099.16, together with accruing interest, costs and fees.

The Subordinated Promissory Notes

11. On or around August 3, 2018, Lanni and Agius each advanced the principal sum of \$500,000 to DIG.
12. DIG issued a promissory note dated August 3, 2018 to Lanni in the aggregate principal sum of \$500,000. DIG also issued a promissory note dated August 3, 2018 to Agius in the aggregate principal sum of \$500,000 (together, the “**Subordinated Promissory Notes**”).
13. Aside from the name of the holder of each of the Subordinated Promissory Notes and related information (such as address and email address), the Subordinated Promissory Notes are identical.
14. In order to advance \$500,000 to DIG, Lanni and Agius each obtained a loan from Windsor Private Capital (“**Windsor PC**”), a private merchant banking firm headquartered in Toronto, Ontario, in the amount of \$500,000 each.
15. The Subordinated Promissory Notes accumulate interest at the rate of 12% per annum.
16. The Subordinated Promissory Notes have a maturity date of November 3, 2018.
17. The Subordinated Promissory Notes can be pre-paid prior to the maturity date only with the written approval of the Bank.
18. The Subordinated Promissory Notes are governed by the laws of the Province of Ontario.
19. The Subordinated Promissory Note can be repaid early on the occurrence of an equity or debt offering for minimum gross proceeds of \$10 million **expressly subject to** the prior written approval of the Bank.

20. All amounts owed to Lanni and Agius by DIG under the Subordinated Promissory Note are referred to as the “**Promissory Note Debts**”.

The Postponement Agreement

21. Lanni, DIG and the Bank entered into a postponement agreement dated September 12, 2018. Agius, DIG and the Bank also entered into a postponement agreement dated September 12, 2018 (together, the “**Postponement Agreements**”).
22. Lanni and Agius are referred to in the Postponement Agreements as the “**Holder**”.
23. Aside from the identity of the Holder under each agreement, the Postponement Agreements are identical.
24. Under the Postponement Agreements, the repayment of the Promissory Note Debts was specifically postponed and subordinated to the repayment of the Bank Debt.
25. It is a term of the Postponement Agreement that:

The Promissory Note Debt is hereby and shall hereafter be postponed and subordinated, on the terms set forth herein, to the prior payment in full of, and shall rank junior and subordinate in all respects to, the Bank Debt.

26. It is a further term of the Postponement Agreement that:

Unless previously consented to in writing by the Bank or as otherwise permitted in this Section 2, no payments (whether on account of principal, interest, premium, indemnification, fees, expenses or otherwise) in respect of the Promissory Note may directly or indirectly be paid by [DIG] or any other Person to the Holder or another Person on the Holder's behalf, or received or retained by the Holder in cash or other property or by set-off or any other manner prior to the payment in full of all Bank Debt.

27. It is a further term of the Postponement Agreement that:

Should any payment be received by the Holder or any other Person on the Holder's behalf upon or with respect to the Promissory Note prior to the payment in full of the Bank Debt... then the Holder shall forthwith deliver the same to the Bank in the form received by the Holder or such Person... and until so delivered the same shall be held in trust by the Holder as the property of the Bank.

28. The Postponement Agreements are governed by the laws of the Province of Ontario.

DIG makes Repayments in Breach of the Postponement Agreements

29. Between October 30, 2018 and November 19, 2018, GDNK Business Solutions Inc. (“**GDNK**”), a company controlled by George Parselias, paid Windsor PC the amount of \$1,034,520.55. This had the effect of repaying in full Lanni's and Agius' loans from Windsor PC.
30. Parselias was an officer of DIG, and a Director of several of DIG's subsidiaries.
31. Parselias sought repayment from DIG of the amount GDNK paid to Windsor PC.
32. Between October 29, 2018 and November 16, 2018, Lanni and Agius, in their capacity as officers of DIG, authorized several payments by DIG to GDNK in the total amount of \$1,039,530.55 (the “**Repayments**”), being the full amount that GDNK would pay to Windsor PC plus a \$5,010 fee.
33. The payments from DIG to GDNK were payments in respect of the Promissory Notes by DIG to a person on behalf of Lanni and Agius. The payments by GDNK to Windsor PC and DIG to GDNK were also indirect payments by DIG to Lanni and Agius.

34. The Bank was not asked to consent to the Repayments, did not consent to the Repayments and the Repayments were not otherwise permitted under the Postponement Agreements. The Bank only learned of the Repayments in February of 2019.
35. In authorizing the Repayment and receiving the benefit of the Repayment, Lanni and Agius breached their obligations under the Postponement Agreements.
36. The Bank has suffered losses as a result of Lanni's breach of the Postponement Agreements in the amount of \$519,765.28, being the amount that DIG ought to have repaid to the Bank on account of the Bank Debt, in priority to any payment being made to Lanni on account of the Promissory Note Debt.
37. The Bank has suffered losses as a result of Agius' breach of the Postponement Agreements in the amount of \$519,765.28, being the amount that DIG ought to have repaid to the Bank on account of the Bank Debt, in priority to any payment being made to Agius on account of the Promissory Note Debt.

The Bank proposes that this action be tried in Toronto, Ontario on the Commercial List and be heard by Mr. Justice Hainey, who is the supervising Judge of the Commercial List overseeing the receivership proceeding of DIG in court file no. CV-19-00615270-00CL.

November _____, 2019

THORNTON GROUT FINNIGAN LLP

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Suite 3200, TD West Tower
Toronto ON M5K 1K7

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Lawyers for the Plaintiff, Royal Bank of Canada

ROYAL BANK OF CANADA

and

GIUSEPPE LANNI also known as JOE LANNI et al.

Plaintiff

Defendants

Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Toronto**

STATEMENT OF CLAIM

THORNTON GROUT FINNIGAN LLP
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Suite 3200, TD West Tower
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Lawyers for the Plaintiff, Royal Bank of Canada

APPENDIX M

June 18, 2019

VIA COURIER

Joe Lanni
9 Warwood Road
Etobicoke, ON
M9B 5B2

Dear Mr. Lanni:

Re: Direct Infrastructure Group Inc., Distinct Infrastructure Group West Inc., DistinctTech Inc., IVAC Services Inc., IVAC Services West Inc. and Crown Utilities Ltd. (together, "DIG")

We represent Deloitte Restructuring Inc. ("**Deloitte**") in its capacity as the Court appointed Receiver of the above-noted group of companies. We write in connection with your role as a Director of DIG.

On behalf of Deloitte we hereby demand damages from you in the amount of \$55 million plus interest and costs in connection with the misstatements and negligence described in the enclosed Schedule "A".

We have also written to DIG's Directors' and Officers' liability insurers, Chubb Specialty Insurance and Berkley Canada, in connection with the damages described herein.

Please give this letter to your lawyer and ask them to identify themselves to us.

Yours truly,

Thornton Grout Finnigan LLP



on behalf of John L. Finnigan

JLF/JH
Encl.

Schedule “A” – Description of Direct Infrastructure Group Inc.’s Claim

Introduction

Direct Infrastructure Group Inc., along with its subsidiaries, Distinct Infrastructure Group West Inc., DistinctTech Inc., IVAC Services Inc., IVAC Services West Inc. and Crown Utilities Ltd. (together, “**DIG**”) are a group of companies that provided engineering and construction services to telecom companies, utility providers and government entities in Ontario, Manitoba and Alberta.

DIG’s financial position, including primarily its accounts receivable and work in progress amounts, were materially misstated over a number of years due to the misstatements and negligence of DIG’s directors, officers and employees. More recently, the prepaid and inventory accounts were also materially misstated. The misstatements resulted in DIG borrowing tens of millions of dollars more than it could repay, and ultimately led to the destruction of DIG’s business and the liquidation of its assets.

Based on investigations to date, the directors, officers and employees of DIG were involved in two separate ways.

First, internal directors, officers and employees were involved in misstating the value of DIG’s assets. Such directors, officers and employees include Joe Lanni, Alex Agius, William Nurnberger, George Parselias, Royston Rachpaul, Jay Vieira, Manny Bettencourt, Michael Mifsud and Iain Ogilvie. Together, they are referred to as the “**Inside Directors and Officers**”. Certain Inside Directors and Officers were not involved in making these misstatements, but negligently failed to prevent, detect and correct the fact that misleading statements regarding DIG’s accounts were being made.

Second, the outside directors of DIG failed to properly exercise their oversight function and negligently failed to prevent, detect and correct these financial misstatements, in circumstances where they knew or ought to have known that DIG’s true financial position was misstated. These directors are Michael Newman, Garry Wetsch, Doug Horner and Rob Normandeau. Together, they are referred to as the “**Outside Directors**”.

Background

The Royal Bank of Canada Loan

The Royal Bank of Canada (the “**Bank**”) began its banking relationship with DIG in 2010. On May 17, 2010, it granted to Distinct Technical Services & Construction Ltd. (the predecessor of DistinctTech Inc.) a revolving demand facility in the amount of \$400,000 and a business visa in the amount of \$50,000 (together, the “**2010 Credit Agreement**”). In November 2010, the revolving demand facility was increased to \$600,000. The revolving demand facility was cancelled in March 2011.

On May 12, 2011, the Bank granted to DIG a revolving demand facility in the amount of \$35,000. DIG retained its business VISA in the amount of \$50,000 (together, the “**2011 Credit Agreement**”).

On May 1, 2014, the 2011 Credit Agreement was amended and restated by a further credit agreement (the “**2014 Credit Agreement**”). The 2014 Credit Agreement granted DIG a \$7.5 million revolving demand facility, a \$1 million revolving lease line of credit and a business VISA in the amount of \$50,000.

On November 20, 2015, the 2014 Credit Agreement was amended to increase the revolving demand facility to \$8.5 million, to decrease to \$7.5 million on December 31, 2015.

On August 17, 2016, the 2014 Credit Agreement was amended and restated to increase the revolving demand facility to \$8.5 million, to decrease to \$7.5 million on December 31, 2016.

On November 18, 2016, the 2014 Credit Agreement was amended and restated to increase the revolving demand facility to \$9 million, to decrease to \$7.5 million on December 31, 2016.

By credit agreement dated March 23, 2017 (the “**2017 Credit Agreement**”), the Bank granted to DIG a non-revolving secured term loan in the amount of \$12 million (the “**Term Loan**”), and a committed senior secured revolving credit facility (the “**Revolving Facility**”) in the amount of \$23 million for total permitted borrowings of \$35 million.

The 2017 Credit Agreement was subsequently amended to increase the amount of the Term Loan to \$20 million, and to increase the amount of the Revolving Facility to \$35 million for total permitted borrowings of \$55 million, subject to the borrowing base limits as reported by DIG to the Bank.

As of February 21, 2019, DIG was indebted to the Bank in the total amount of approximately \$53 million, together with accruing interest, costs and fees.

The Private Placement

On September 12, 2018, DIG announced the closing of a \$10 million private placement offering of unsecured convertible debenture units (the “**Debentures**”).

Each unit consisted of unsecured subordinated convertible debt in the principal amount of \$1,000 and 225 common share purchase warrants, which were to mature on September 12, 2020. If DIG had not redeemed a debenture on or before March 12, 2019, DIG was to issue an additional 50 warrants for each \$1,000 of principal amount outstanding under the Debentures.

The Receivership

In November 2018, the Bank became concerned with DIG's financial performance. On November 29, 2018, Deloitte Restructuring Inc. ("**Deloitte**") was appointed as a consultant to the Bank to review DIG's operations. On January 14, 2019, John Nashmi was hired as Chief Financial Officer ("**CFO**") of DIG to replace the interim CFO, William Nurnberger.

Deloitte and Mr. Nashmi began to notice material irregularities in DIG's accounts receivable, invoices, and work in progress amounts, which were used to calculate the borrowing base for the Revolving Facility. Investigations by both Mr. Nashmi and Deloitte uncovered further irregularities, and following the issuance of Deloitte's report to the Bank on January 31, 2019, the Bank concluded that there was a significant shortfall in DIG's borrowing base.

On February 13, 2019, a DIG news release announced that its prior audited and unaudited financial statements for the year ending December 31, 2017, and for the first three quarters of 2018, should no longer be relied upon. DIG further announced that it had defaulted on the Debentures.

The Bank demanded repayment from DIG on February 23, 2019. By Court Order dated March 11, 2019, Deloitte was appointed as receiver of DIG on application by the Bank. In a news release, DIG announced that lenders subordinated to the Bank were not expected to see any recovery.

On February 26, 2019, DIG provided a borrowing base calculation to the Bank as at January 31, 2019 showing a borrowing base of approximately \$3.8 million against borrowings under the Revolving Facility of \$34.5 million, a borrowing base shortfall of \$30.65 million. Just three months earlier, the November 30, 2018 borrowing base certified on behalf of DIG by George Parselias (VP Finance) and provided to the Bank showed a borrowing base of \$36.6 million against borrowings under the Revolving Facility of \$33.8 million.

The Misconduct and Negligence of the Inside Directors and Officers

Investigations conducted by Mr. Nashmi in his capacity as Chief Financial Officer and Deloitte in its capacity as consultant and receiver have revealed significant financial misconduct and negligence on the part of the Inside Directors and Officers.

Certain Inside Directors and Officers engaged in practices that had the effect of misrepresenting to the Bank the true state of DIG's financial situation. They misstated the value of DIG's accounts receivable and work in progress, which had the effect of increasing DIG's borrowing base. This caused the Bank to advance a greater amount under the Revolving Facility than DIG could support based on its borrowing base. The further amounts that the Bank was induced to advance by virtue of the misstatements were more than DIG could ever afford to repay.

Many of these misstatements were made in borrowing base reports, submitted to the Bank on a monthly basis and certified on behalf of DIG by George Parselias, a Chartered Professional

Accountant who was DIG's VP Finance. RBC relied upon these borrowing base reports in determining the amount it would advance under the Revolving Facility.

Certain Inside Directors and Officers also misstated DIG's financial situation to the public and potential investors, by allowing DIG's audited and unaudited accounts to be released to the public. These misstatements caused certain individuals to sign up for the Debentures. The amounts that DIG received on account of the Debentures were more than DIG could ever afford to repay.

Some Inside Directors and Officers may not have been directly involved in making these misstatements. However, they negligently failed to detect those misstatements, and did so when they knew, ought to have known or ought to have discovered, that other Inside Directors and Officers were misstating DIG's true financial position to the Bank and the public.

The misstatement of the financial position of DIG included the following.

Revisions to Financial Records

Certain Inside Directors and Officers misstated the true financial position of DIG by revising records of DIG's financial position without apparent justification.

These Inside Directors and Officers downloaded DIG's financial data from its accounting system (Great Plains, or "GP") into an Excel spreadsheet, and then revised the figures in that spreadsheet. Such revisions increased items such as accounts receivable and had the effect of creating a more favourable image of DIG's financial position.

For example, in DIG's consolidated balance sheet as at September 30, 2018, DIG revised the data downloaded from the GP system to remove \$7,459,618 from work in progress, and add the same amount to accounts receivable, without apparent justification. A journal entry for this same amount was posted to GP on September 30, 2018, but the entry is not supported by any explanation or justification. This entry had the effect of improving the borrowing base availability as accounts receivable were margined at a greater rate than work in progress.

Similar revisions were made elsewhere in the September 30, 2018 and other financial statements. As a further example, the prepaid expenses and inventory balance sheet accounts were increased on September 30, 2018 with unsupported journal entries that were subsequently reversed on October 1, 2018. This had the effect of improving DIG's reported financial position at month end for public reporting purposes.

DIG provided these misstated financial records to RBC, and RBC relied on these records to increase the amount advanced under DIG's Revolving Facility.

Inflation of Accounts Receivable

Since at least 2015, certain Inside Directors and Officers have misstated DIG's accounts receivable in a manner that increased its borrowing base, which had the effect of increasing the amount that the Bank would loan to DIG. Investigations by Deloitte revealed that DIG misstated its accounts receivable as follows.

1. Duplicate Invoices

Inside Directors and Officers recorded certain invoice amounts multiple times in DIG's accounts. As a result, DIG regularly had multiple outstanding invoices with identical invoice amounts. For example, in October 2018, DIG had 31 invoices listed in its accounts receivable subledger each for \$144,615.84. Of these identical invoice amounts, 24 (with a combined value of \$3.4 million) were reported as outstanding as of October 31, 2018. Additional identical invoice amounts were also included in the accounts receivable subledgers.

The effect of this duplication was to overstate DIG's revenue, work in progress and accounts receivable, and thereby overstate its borrowing base.

2. Incorrectly Aging Invoices

Invoices were regularly shown as having been outstanding for less than 120 days, when in fact the invoice had been outstanding for more than 120 days. This miscategorization of invoices impacted DIG's marginable accounts receivable and therefore increased DIG's borrowing base, given that aged receivables were excluded from the borrowing base calculation submitted to RBC.

3. Re-categorizing Invoices

Invoices were re-categorized in such a way that increased DIG's accounts receivable. From time to time, outstanding work in progress amounts would be invoiced and moved to accounts receivable. As the invoice remained unpaid and aged (and approached the point where it would no longer be factored into DIG's borrowing base), the invoice would be credited from the GP system. Further work in progress amounts would then be invoiced to replace the credited invoices.

This had the effect of increasing DIG's borrowing base, and that impact was increased by the misstatement of the work in progress amounts described below.

Misstatement of Work in Progress Amounts

Since at least 2015, the Inside Directors and Officers have substantially overstated the value of DIG's work in progress.

Investigations conducted have failed to find support for much of DIG's apparent work in progress. For example, as at December 31, 2017, DIG's reported work in progress of \$46.7 million included

\$13.2 million of invoices that were posted into DIG's GP system that had no supporting work or documentation whatsoever.

DIG reported that it had work in progress as at September 30, 2018 of \$35.5 million. However, Deloitte and Mr. Nashmi's subsequent investigations discovered that, as at December 31, 2018, DIG's actual work in progress amount was \$1.5 million, a \$34 million write-down.

Misstatement of Prepaid Expenses and Inventory Amounts

On September 30, 2018, the value of the Prepaid Expenses and Inventory accounts were misstated by \$2.25 million and \$2.1 million, respectively. These entries were posted on September 30, 2018 and overstated the balance sheet value of these assets, while also understating costs. This had the effect of improving reported profit. These entries were subsequently reversed on October 1, 2018. However, the publicly reported amounts remained the same.

The Negligence of the Inside Directors and Officers

The Inside Directors and Officers negligently failed to detect the misstatements described above. In particular, certain Inside Directors and Officers:

- Failed to put in place appropriate policies, procedures and processes to ensure accurate financial reporting.
- Failed to put in place adequate systems to allow them to monitor the financial position of DIG and detect misstatements, and as a result failed to notice DIG's financial misstatements.
- Failed to allocate sufficient resources to monitoring DIG's officers, including those DIG officers responsible for the preparation of financial statements.
- Did not discharge their duties with the competence and skill expected of a reasonably qualified individual in the position they occupied.
- Did not have the appropriate qualifications for the position they occupied. For example, William Nurnberger spent approximately a year as Interim Chief Financial Officer despite his complete lack of relevant experience and qualifications for the position.
- Failed to report the financial misstatements to senior officers or the Board of Directors when they knew, ought to have known or ought to have discovered that such misstatements had occurred.
- Failed to act to remedy the financial misstatements in circumstances where they knew that misstatements had occurred, where they ought to have known that misstatements had

occurred, or where they would have discovered the misstatements had they exercised the due diligence and skill expected of an individual in their position.

The Negligence of the Outside Directors

The Outside Directors were negligent in their failure to properly exercise their oversight function. They failed to properly monitor the conduct of other DIG directors, officers and employees, and in particular the Inside Directors and Officers. The Outside Directors failed to detect and correct the financial misstatements made to the Bank. In particular, the Outside Directors:

- Failed to ensure that appropriate policies, procedures and processes were in place to ensure accurate financial reporting.
- Failed to put in place adequate systems to allow them to monitor the financial position of DIG and detect misstatements, and as a result failed to notice DIG's financial misstatements.
- Failed to hire competent individuals in key roles, particularly roles related to finance. For example, DIG dismissed Manny Bettencourt as Chief Financial Officer at the end of 2017, due to Mr. Bettencourt's job performance. His replacement, William Nurnberger was hired as interim Chief Financial Officer for all of 2018, despite his complete lack of relevant experience and qualifications for the position.
- Failed to ensure that accurate borrowing base reports were submitted to the Bank, and failed to put in place adequate systems to ensure the borrowing base reports were accurate.
- Failed to act to remedy the financial misstatements in circumstances where they knew that misstatements were being made, where they ought to have known that misstatements were being made, or where they would have discovered the misstatements had they exercised the due diligence and skill expected of an individual in their position.

Members of the Audit Committee failed to act in accordance with their responsibilities under the Audit Committee Charter, and therefore failed to exercise their specific oversight function. In particular, members of the Audit Committee:

- Failed to reasonably oversee DIG's accounting and financial reporting processes.
- Failed to reasonably review the integrity of DIG's financial statements.
- Failed to reasonably oversee the work of DIG's independent auditor.

- Failed to properly resolve disagreements between the independent auditor and DIG management.
- Failed to ensure DIG's internal controls were adequate or effective to identify deficiencies or misstatements in DIG's financial statements.
- Failed to commence appropriate investigations into the matters described herein.

Damages

As the investigations are ongoing, the full extent of the damage caused by the negligent acts and omissions of the Outside Directors, and the misstatements, negligence and omissions of the Inside Directors and Officers is not yet clear. However, DIG's damages include the following.

Amounts owed to the Bank

As described above, as of February 21, 2019, DIG was indebted to the Bank in the total amount of approximately \$53 million, together with accruing interest, costs and fees. The Bank is estimated to recover \$9.0 to \$9.5 million (net of realization costs) as a result of asset realizations achieved during the receivership.

The Bank continued to lend to DIG, and increased the amount it lent to DIG, on the strength of the misstatements of the Inside Directors and Officers, which the Outside Directors failed to detect and prevent.

At present, it is estimated that DIG took on an extra \$40 million to \$45 million of debt from the Bank that it could not afford to repay as a result of the negligence of the Outside Directors and Inside Directors and Officers.

Amounts owed to holders of the Debentures

As described above, DIG is indebted to the holders of the Debentures in the amount of at least \$10 million. The holders of the Debentures will not recover anything from DIG's assets.

The holders of the Debentures purchased the Debentures on the strength of the representations of the Inside Directors and Officers, which the Outside Directors failed to detect and prevent.

DIG took on \$10 million extra in liabilities to the holders of the Debentures that it could not afford to repay as a result of the negligence of the Outside Directors and Inside Directors and Officers.

Total Damage

The total damage to DIG caused by the negligence of the Outside Directors and Inside Directors and Officers is between \$50 million and \$55 million.

ROYAL BANK OF CANADA

- and -

DISTINCT INFRASTRUCTURE GROUP INC. et al.

Applicant

Respondents

Court File No. CV-19-00615270-00CL

		<p>ONTARIO</p> <p>SUPERIOR COURT OF JUSTICE</p> <p>(COMMERCIAL LIST)</p> <p>Proceedings commenced at Toronto</p>
		<p>SPECIAL REPORT OF THE RECEIVER</p> <p>(Action Against Former Executives)</p>
		<p>Thornton Grout Finnigan LLP</p> <p>TD West Tower, Toronto-Dominion Centre</p> <p>100 Wellington Street West, Suite 3200</p> <p>Toronto, ON M5K 1K7</p> <p>Fax:(416) 304-1313</p> <p>D.J. Miller (LSO# 34393P)</p> <p>Email:djmillier@tgf.ca</p> <p>Tel:(416) 304-0559</p> <p>Rachel Bengino (LSO# 68348V)</p> <p>Email: rbengino@tgf.ca</p> <p>Tel:(416) 304-1153</p> <p>Lawyers for the Receiver, Deloitte Restructuring Inc.</p>