Court File No. CI 20-01-28589

### THE QUEEN'S BENCH WINNIPEG CENTRE

### IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985 c.B-3, AS AMENDED AND SECTION 55 OF THE COURT OF QUEEN'S BENCH ACT, C.C.S.M. c.C280

BETWEEN:

### THE TORONTO-DOMINION BANK

Plaintiff,

-and-

## KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. Defendants.

### SECOND REPORT OF DELOITTE RESTRUCTURING INC., IN ITS CAPACITY AS COURT APPOINTED RECEIVER OF KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

November 1, 2021

### **RECEIVER**

DELOITTE RESTRUCTURING INC. 360 Main Street, Suite 2300 Winnipeg, Manitoba R3C 3Z3 Brent Warga Ph: (204) 942-0051 Fax: (204) 947-2689 Email: bwarga@deloitte.ca

### **COUNSEL TO THE RECEIVER**

Taylor McCaffrey LLP 2200 – 201 Portage Avenue Winnipeg, Manitoba R3B 3L3 David Jackson Ph: (204) 988-0375 Fax: (204) 953-7178 Email: <u>djackson@tmlawyers.com</u>

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### **INTRODUCTION**

- 1. On September 30, 2020, The Toronto-Dominion Bank ("TD" or the "Plaintiff") commenced an action in the Court of Queen's Bench for Manitoba (the "Court") seeking an order pursuant to section 243(1) of the Bankruptcy and Insolvency Act, R.S.C. 1985 c. B-3, as amended (the "BIA") and s. 55 of the Court of Queen's Bench Act, C.C.S.M. c. C280, to appoint Deloitte Restructuring Inc. ("Deloitte") as receiver (the "Receiver"), without security, of all the present and after acquired assets, undertakings, and properties (the "Property") of Kings Cargo Express Ltd. ("Kings Cargo") and Canada Cargo Lines Ltd. ("Canada Cargo") (collectively the "Companies") acquired for or used in relation to a business carried on by the Companies. On October 5, 2020 (the "Date of Receivership"), the Honourable Justice G. L. Chartier granted an order (the "Receivership Order") appointing Deloitte as Receiver. A copy of the Receivership Order and other information regarding the receivership proceedings can be accessed on the Receiver's website at www.insolvencies.deloitte.ca/en-ca/kingscargo (the "Receiver's Website").
- 2. This report constitutes the second report of the Receiver (the "Second Report"), and is being filed to inform the Court as to the following:
  - (a) The activities of the Receiver since the filing of its first report dated January 21, 2021 (the "First Report");
  - (b) Details of the Companies' residual assets; and
  - (c) A recommended distribution of the funds held in trust by the Receiver.
- 3. Furthermore, the Second Report is being filed in support of the Receiver's application to this Honourable Court on November 8, 2021, seeking the following:
  - (a) Approval of the Proposed Distributions (as defined below);
  - (b) Approval of the reported actions of the Receiver since the date of the First Report in respect of administering these receivership proceedings, including the

Receiver's Statement of Receipts and Disbursements for the period October 5, 2020 to October 29, 2021;

- (c) Approval of the fees and disbursements of the Receiver and its legal counsel;
- (d) An Order that upon the Receiver filing a Certificate with the Court confirming:
  - (i) The Receiver's interest in the Six Co-Leased Units (as defined below) has been resolved;
  - (ii) The Proposed Distributions have been made; and
  - (iii) The Receiver has completed its administration of the estate;

the Receiver shall be discharged; and

(e) The Confidential Report previously filed under seal with the Court may be unsealed.

### **TERMS OF REFERENCE**

- 4. In preparing this Second Report, the Receiver has relied upon unaudited financial information, the books and records of the Companies, and discussions with former management of the Companies, interested parties, and the stakeholders of the Companies.
- 5. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Receiver as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Second Report may not disclose all significant matters about the Companies. Additionally, none of the Receiver's procedures were intended to disclose defalcations or other irregularities. If the Receiver were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Receiver's attention. Accordingly, the Receiver does not express an

opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this Second Report.

- 6. Unless otherwise stated, all monetary amounts contained in this Second Report are expressed in Canadian dollars.
- Capitalized terms used in this Second Report but not defined herein are as defined in the First Report and the Receivership Order.

### **ACTIVITIES OF THE RECEIVER**

- 8. Since the filing of the First Report, the Receiver has undertaken the following activities:
  - (a) Attended the January 27, 2021 Court hearing;
  - (b) Closed the asset sale transaction (the "Sale Transaction") with Lavish Transport Ltd. ("Lavish");
  - (c) Corresponded with the principal of Triple O Transport Ltd., the primary location where the Companies' equipment was being stored by the Receiver, to advise of the closing of the Sale Transaction and the transfer of the equipment to Lavish;
  - (d) Repaid the Receiver's Borrowing Facility from the Sale Transaction proceeds;
  - (e) Corresponded with the principal of the Companies, Sharanjit Singh ("Mr. Singh") (and his legal counsel), and Manjinder Rehal ("Mr. Rehal") (and his legal counsel) regarding additional equipment identified by the Receiver from a further review of the Manitoba Personal Property Security Registry (the "PPSR"), information provided by Manitoba Public Insurance ("MPI"), and information obtained from Arthur J. Gallagher Canada ("AGC") (the Companies' insurer), which the Receiver was attempting to locate;
  - (f) Corresponded with Mr. Rehal and his legal counsel, Boudreau Law, on multiple

occasions in an attempt to settle the Companies' 50% interest in the Six Co-Leased Units in the possession of Lavish;

- (g) Corresponded with representatives administering the federal Labour Market Impact Assessment (the "LMIA") program and the Manitoba Provincial Nominee Program (the "MPNP") (collectively the "Government Programs") to ascertain the Companies' involvement and participation in the Government Programs;
- (h) Corresponded with Canada Revenue Agency ("CRA") and facilitated CRA's payroll source deduction and GST examinations; and
- (i) Prepared, reviewed, and finalized this Second Report.

### **CLOSING OF THE SALE TRANSACTION**

- 9. Subsequent to the January 27, 2021 Court hearing, the Receiver corresponded extensively with its legal counsel, Taylor McCaffrey LLP ("Taylor McCaffrey"), Lavish, and Boudreau Law to finalize the necessary documents (the "Closing Documents") to close the Sale Transaction in accordance with the January 27, 2021 approval and vesting order (the "AVO"), attached hereto as Appendix A.
- The Sale Transaction closed on February 17, 2021 (the "Closing Date"), and the Receiver delivered the Receiver's Certificate to Lavish that same day. On February 22, 2021, the Receiver's Certificate (attached hereto as Appendix B) was filed with the Court.

### **RESIDUAL ASSETS**

### **Accounts Receivable**

As detailed in the First Report, as at the Date of Receivership, the Receiver had been provided with an accounts receivable subledger dated April 30, 2020 (the "April 30, 2020 A/R Ledger") detailing aggregate accounts owing to the Companies which approximated \$3.0 million.

- 12. On October 27, 2020, Mr. Singh provided the Receiver with an invoice summary report detailing aggregate accounts owing to the Companies which approximated \$113,000, and on November 2, 2020, the Receiver (with the assistance of Deloitte's Forensic and Investigative Services team) was able to access the Companies' accounting software and identified approximately \$82,000 in additional, undisclosed customer accounts (for aggregate accounts receivable of approximately \$195,000 (the "October 5, 2020 A/R Listing").
- 13. As at the Closing Date of the Sale Transaction, the Receiver had collected approximately \$92,500 of the October 5, 2020 A/R Listing and had determined that approximately \$13,000 was not collectible as a result of offsetting customer claims, or customers no longer being in operation. The remaining customer accounts from the October 5, 2020 A/R Listing, totaling approximately \$89,500, were included in the Sale Transaction.
- 14. Although the Receiver has made multiple requests of Mr. Singh to provide further details to support the material decrease of approximately \$2.8 million in accounts receivable from April 30, 2020 to October 5, 2020 (i.e. \$3.0 million per the April 30, 2020 A/R Ledger and \$0.2 million per the October 5, 2020 A/R Listing), Mr. Singh has failed to provide any further information, and the Receiver has not been able to locate any further details in the limited books and records of the Companies.
- 15. Given the above and, after discussing the matter with TD, as any further efforts by the Receiver to reconcile and account for the \$2.8 million decrease in accounts receivable may result in limited, if any, additional realizations for the receivership estate, a determination was made that no further collection activities be undertaken by the Receiver so as to limit the costs to the estate.

### Equipment

16. As detailed in the First Report, based on the Receiver's review and cross-referencing of the information obtained from MPI, AGC, the PPSR, and from Mr. Singh, the Receiver indicated at the time that it was still attempting to locate and/or identify the disposition

of thirty-two (32) units owned (or once owned) by the Companies. Subsequent to the date of the First Report, this list was expanded by a further twenty-five (25) units that appeared to have some connection to the Companies based on a further review of the PPSR (for a total of fifty-seven (57) units) (collectively the "**Missing Equipment**").

- 17. Subsequent to closing the Sale Transaction, on February 22, 2021, Taylor McCaffrey sent correspondence (the "February 22, 2021 Taylor McCaffrey Correspondence") to legal counsel representing Mr. Singh, Hill Sokalski Walsh LLP ("HSW"), and to Boudreau Law advising of the Missing Equipment. The February 22, 2021 Taylor McCaffrey Correspondence further detailed that prior to reporting the Missing Equipment to the authorities as "stolen", the Receiver believed it appropriate to correspond a final time with Mr. Singh and Mr. Rehal to ascertain if they had any further knowledge or information regarding the location or whereabouts of any of the Missing Equipment. The February 22, 2021 Taylor McCaffrey Correspondence is attached hereto as Appendix C.
- On February 23, 2021, Mr. Singh responded (the "Singh Response") to the February 22,
   2021 Taylor McCaffrey Correspondence advising as follows in respect of the Missing Equipment:
  - (a) Twenty-one (21) units were previously scrapped and sent to Industrial Metals ("IM");
  - (b) Three (3) units were previously sold;
  - (c) Eight (8) units were returned to lessors;
  - (d) Eleven (11) units were in the Receiver's possession; and
  - (e) Fourteen (14) units did not belong to the Companies (one (1) of which was a duplicate unit with an incorrect VIN).

The Singh Response is attached hereto as Appendix D.

19. On February 24, 2021 (and supplemented by further correspondence on February 26,

2021), Mr. Rehal (through Boudreau Law) responded (the "**Rehal Response**") to the February 22, 2021 Taylor McCaffrey Correspondence advising as follows in respect of twenty-one (21) units included in the Missing Equipment list:

- (a) Ten (10) units were included in the Sale Transaction; and
- (b) Eleven (11) units were owned by other legal entities (i.e. Easy Fr8 Lines Ltd., DTS Trucking Ltd., or Kings Cargo Group Ltd.).

The Rehal Response is attached hereto as Appendix E.

20. The Receiver consolidated the Singh Response and the Rehal Response into a schedule (the "**Consolidated Schedule**"), attached hereto as Appendix F, summarized below:

	Category	Year	Description	Serial Number	Comments
	oforoncod in the	Eiret Don	ort of the Receiver (with one duplicate removed):		
	Motor Vehicle	2001	WESTERN STAR	2WKLDD2G01K969415	Scrapped
	Motor Vehicle	2000	FREIGHTLINER	1FUYTWDBXYHG70821	Scrapped
	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331821	Scrapped
ŀ	Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826	Scrapped
5	Motor Vehicle	2003	VOLVO	4V4NC9GH53N347316	Scrapped
5	Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021	Scrapped
7	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511	Scrapped
3	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134	Scrapped
9	Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979	Scrapped
0	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768	Scrapped
1	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR24J015454	Scrapped
.2	Motor Vehicle	2001	FREIGHTLINER	1FUJA6CG01LH58042	Scrapped
3	Motor Vehicle	1996	FREIGHTLINER	1FUYDXYB6TP718257	Scrapped
4		1999	FREIGHTLINER	1FUYDEDB6XLB25170	Scrapped
5	Motor Vehicle	1998	FREIGHTLINER	2FUY3MDB0WA889501	Scrapped
.6	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511	Scrapped
١7	Motor Vehicle	2004	INTERNATIONAL	1HSHXAHR94J093454	Scrapped
18		1998	INTERNATIONAL	2HSFMAHR9WC039167	Scrapped
19	Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763	Not Located
20	Motor Vehicle	2013	PETERBILT	1XPHDP9X1DD205842	Scrapped
21	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR7LSKW9116	Rental
22	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR1LSKW9113	Rental
23	Motor Vehicle	2020	FREIGHTLINER	3AKJHHDRXLSKW9112	Rental
24	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR0LSKW9118	Rental
25	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR9LSKW9117	Rental
26	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHDR5JLJX4297	Rental
27	Trailer	2015	LODE KING	1D9BG5333F1609686	Not Located
28	Motor Vehicle	2013	LODE KING	2LDSD4826DG055621	Not Located
29	Trailer	2015	Doonan Drop Deck	1D9BG5331F1609686	Duplicate
30	Motor Vehicle	2015	Doonan Drop Deck	1D9BG5331F1609687	Sold to Lavish
31	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230	Sold to Lavish
32	Motor Vehicle	2013	PETERBILT	1XPHDP9X7DD205844	Sold to Lavish
			A Registrations:		
	Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863	Sold to Lavish
					Sold to Lavish
34	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5339FGH060532	
34 35	Trailer Trailer	2015 2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5330FGH060533	Sold to Lavish
34 35 36	Trailer Trailer Motor Vehicle	2015 2015 2012	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670	2LDSD5330FGH060533 4V4N9EJ3CN554589	Sold to Lavish Sold to Lavish
34 35 36 37	Trailer Trailer Motor Vehicle Trailer	2015 2015 2012 2014	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King 53ft Triaxle Drop Deck	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770	Sold to Lavish Sold to Lavish Sold to Lavish
34 35 36 37 38	Trailer Trailer Motor Vehicle Trailer Trailer	2015 2015 2012 2014 2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership
34 35 36 37 38 39	Trailer Trailer Motor Vehicle Trailer Trailer Trailer	2015 2015 2012 2014 2015 2014	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King 53ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E3560889	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold
34 35 36 37 38 39 10	Trailer Trailer Motor Vehicle Trailer Trailer Trailer Trailer	2015 2015 2012 2014 2015 2014 2014 2014	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King SJG Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E3560889 13NM0410SE35P0715	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold
34 35 36 37 38 39 40 41	Trailer Trailer Motor Vehicle Trailer Trailer Trailer Trailer Motor Vehicle	2015 2015 2012 2014 2015 2014 2014 2014 2007	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King SDG53-3 Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E3560889 13NM04105E35P0715 1XKAD8X67J093637	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Scrapped
34 35 36 37 38 39 40 41	Trailer Trailer Motor Vehicle Trailer Trailer Trailer Trailer Motor Vehicle Trailer	2015 2015 2012 2014 2015 2014 2014 2007 2016	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King 53ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck	2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E3560889 13NM0410SE35P0715 1XKAD88K67J093637 1D9BG5337G1608322	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Scrapped Sold to Lavish
34 35 36 37 38 39 40 41 42 43	Trailer Trailer Motor Vehicle Trailer Trailer Trailer Motor Vehicle Trailer Trailer	2015 2015 2012 2014 2015 2014 2014 2014 2007 2016 2016	Lode King SD653-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King SD653-3 Drop Deck Lode King SD653-3 Drop Deck Trailer Fontaine Reargade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck Doonan Tridem Drop Deck	2LDSD5330FGH060533 4V4N9E13CN554589 2LDSD5331EH057770 2LDSD5331EH057770 13N648206E3560889 13NM0410SE35P0715 1XKADB8K671093637 1D9BG5337G1608322 1D9BG5337G1608323	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Sold Sold to Lavish Sold to Lavish
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34 35 36 37 38 39 40 41 42 43 44 45 46 47	Trailer Trailer Motor Vehicle Trailer Trailer Trailer Trailer Trailer Trailer Trailer Trailer Trailer Trailer Trailer Trailer	2015 2015 2012 2014 2014 2014 2014 2014 2016 2016 2016 2016 2016 2013 2013	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Looe King PFL53-3	2LDSD5330FGH060533 4V4N9E33CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E3550889 13NM04105E35P0715 1XKADB8X671093637 109B65337G1608322 109B65330G1609325 109B65330G1609325 2LDSD5320D6055627 2LDPF533DL055001	Sold to Lavish Sold to Lavish Joint Ownership Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sorapped Not Owned Not Owned
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- 21. After reviewing the Singh Response and the Rehal Response, the Receiver engaged in further correspondence with various third parties. Based on its additional investigations, the Receiver concluded that the Missing Equipment can be categorized as follows:
  - (a) Twenty-one (21) units scrapped as detailed in the Singh Response, twenty-one (21) units were allegedly sent to IM for scrap. As Mr. Singh failed to provide the Receiver with any evidence to support this assertion, on or about February 24, 2021, the Receiver contacted IM to determine if any information could be provided to corroborate whether Kings Cargo or Canada Cargo had ever delivered units to IM to be scrapped. On March 12, 2021, IM advised that during the period January 1, 2017 to October 31, 2020, seventeen (17) units from Kings Cargo / King's Parts (as designated in their system) were delivered for scrap, but IM could not confirm the identity of any of the units by vehicle identification number ("VIN") as this information was not tracked in IM's records.
  - (b) Ten (10) units were included in the Sale Transaction the Receiver confirmed that there were minor discrepancies in the VINs disclosed in the Asset Purchase Agreement (the "APA") as compared with the VINs registered in the PPSR. In all instances, the incorrect VINs disclosed in the APA differed by a single digit when compared with the PPSR, and the Receiver concluded that the units should be removed from the Missing Equipment list.
  - (c) Six (6) units were returned to TPine Leasing Capital Corporation | Pride Group Enterprises ("TPine") the Receiver confirmed that six (6) units being leased by Kings Cargo were assigned to a "third party" on September 30, 2020. As the assignment occurred prior to the Date of Receivership, TPine refused to provide the Receiver with the assignment agreements. As the assignment of the leases occurred on the eve of insolvency, the Receiver requested payout statements from TPine in order to assess whether there was any equity in the six (6) units as at the Date of Receivership. On March 30, 2021, TPine provided payout statements for each of the six (6) units (the "Lease Payouts"), which detailed

that Lavish was the current lessor for five (5) of the units, and Kings Cargo remained the lessor of record for one (1) unit. The Receiver researched various recent auction sales for similar units and concluded that there was no equity available in the units given the Lease Payouts.

- (d) Seven (7) units were not leased by the Companies the Receiver was provided with supporting documentation from Mr. Rehal detailing that six (6) units were owned by Element Financial Corporation, one (1) unit was owned by Coast Capital Equipment Finance Ltd., and that all seven (7) units were leased by DTS Trucking Ltd.
- (e) Six (6) units were co-leased the Receiver was provided with supporting documentation from Mr. Rehal detailing that Kings Cargo was one of the co-lessees of the units (the "Six Co-Leased Units"). As the Six Co-Leased Units were in the possession of Lavish, the Receiver made multiple attempts to settle Kings Cargo's interest therein, but as at the date of this Second Report, has not been able to reach an agreement with Lavish. Based on recent auction sales for similar units, and with the assistance of McDougall Auctioneers Ltd., the Receiver estimates that the Six Co-Leased Units have an aggregate liquidation value of approximately \$135,000.
- (f) Two (2) units were sold although Mr. Singh failed to provide any supporting documentation for the sale transactions, based on a review of the MPI records, Kings Cargo ceased to be the registered owner in March 2019, supporting that the units were sold and no longer belonged to Kings Cargo.
- (g) One (1) passenger vehicle returned to lessor the Receiver was provided with supporting documentation detailing that the unit was leased by Kings Cargo, and was assigned to Lavish on September 1, 2020.
- (h) One (1) unit returned to Ryder Systems Inc. ("**Ryder**") the Receiver confirmed with Ryder that the unit was returned under the terms of the lease in December 2017.

- One (1) unit was a duplicate the Receiver confirmed that as a result of an incorrect VIN (i.e. one digit was incorrect), one (1) unit was duplicated in the Missing Equipment list.
- (j) Two (2) units not located despite Mr. Singh representing that these units were either not owned by the Companies or were previously sold, the Receiver has not been provided with any information to support same.
- 22. After considering the Singh Response, the Rehal Response, discussions with IM, and contacting certain purchasers/lessors, the Receiver has concluded that insufficient details have been provided to address eight (8) of the fifty-seven (57) units on the Missing Equipment list:
  - (a) The Six Co-Leased Units; and
  - (b) Two (2) units which the Receiver has not been able to locate.

Given the time and costs associated with reporting the two (2) missing units to the authorities, in consultation with TD, the Receiver made the determination that no further recovery activities were warranted. As at the date of this Second Report, the Receiver continues efforts to settle Kings Cargo's interest in the Six Co-Leased Units.

### **Foreign Worker Permits**

- 23. Subsequent to the Date of Receivership, the Receiver became aware that the Companies had applied to certain Government Programs designed to assist with hiring non-resident workers. The Receiver understands that the Government Programs generally operate as follows:
  - (a) Prior to hiring a foreign worker, an employer would apply for and obtain a positive LMIA from the Federal Government (often referred to as a "confirmation letter"), indicating that there is a need for a foreign worker to fill a position;
  - (b) Once the employer is in possession of a LMIA, the foreign worker is able to

apply for a work permit, referencing the employer's LMIA number;

- (c) The MPNP seeks skilled workers with the intention and ability to successfully settle and economically establish themselves in Manitoba as permanent residents, and in particular, the MPNP issued guidance for employers of longhaul truck drivers on October 31, 2019, attached hereto as Appendix G; and
- (d) The MPNP will only approve Manitoba trucking companies to recruit a specific number of qualified truck drivers without needing to use the LMIA process if they meet certain criteria (one of which requires that the employer has applied for an LMIA and received results in the last twelve (12) months).
- 24. On October 21, 2020, the Receiver contacted the MPNP and requested any details that were available related to the Companies. A representative from MPNP responded on October 23, 2020 (the "MPNP Correspondence"), advising of the following:
  - (a) MPNP worked with Kings Cargo for the first time in 2018;
  - (b) After new trucking requirements were implemented in October 2019 (see Appendix G), Kings Cargo's outstanding request for recruitment assistance from June 2019 was refused as King's Cargo was not meeting the updated requirements;
  - (c) A number of temporary foreign workers with job offers from the Companies applied through the MPNP for permanent resident status in Canada, and as at October 23, 2020, six (6) applications were still with MPNP and sixty-one (61) applications were in different stages of assessment with Immigration, Refugees, and Citizenship Canada ("IRCC"), and accordingly, some of the applicants would need to find a new job to be able to continue with the immigration application process; and
  - (d) It appears that the Kings Cargo was able to secure a positive LMIA in 2019.

The MPNP Correspondence is attached hereto as Appendix H.

- 25. The Receiver has corresponded with both the LMIA and the MPNP to enquire as to whether the Receiver is able to transfer or assign the Companies' ability to hire foreign workers under the Government Programs. Both the LMIA and the MPNP advised that, in their opinion, the ability to hire foreign workers under the Government Programs is not transferrable from one company to another, as each company must apply and qualify on their own respective merits.
- 26. Although the Receiver understands that Mr. Singh and Mr. Rehal have an interest in resurrecting the Companies (in some form) subsequent to the discharge of the Receiver in an attempt to leverage the Companies' ability to hire foreign workers under the Government Programs, given the above position of both the LMIA and the MPNP, the Receiver has made the determination that there is no realizable value in pursuing the assignment of the foreign worker permits under the Government Programs.

### **CORPORATE OFFICERS AND DIRECTORS**

- 27. On or about April 14, 2021, the Receiver was contacted by Arundel Capital Corporation ("Arundel"), the lessor of one of the Companies' trailers included in the Sale Transaction, as there remained approximately \$2,300 owing to Arundel (as detailed in the First Report). Arundel advised the Receiver that on March 30, 2021, they had been contacted by Anuradha Sharma ("Mr. Sharma"), purporting to be the President of Kings Cargo, and inquiring about the discharge of Arundel's registration against the unit.
- 28. On April 14, 2021, the Receiver attempted to correspond with Mr. Singh and HSW in order to ascertain why Mr. Sharma was representing himself as the President of Kings Cargo, however no response was received.
- 29. On or about April 22, 2021, the Receiver was contacted by Employment Standards Labour and Regulatory Service Government of Manitoba ("Employment Standards") inquiring with respect to the ongoing operations of the Companies. Employment Standards advised that Kings Cargo was applying for a new registration under the *Worker Recruitment and Protection Act*, which registration is required to be obtained in

advance of applying under the LMIA to hire temporary foreign workers. Employment Standards further advised that based on corporate searches in its possession, effective January 14, 2021, Mr. Sharma was the sole director of Kings Cargo.

30. Attached hereto as Appendix I are Manitoba Corporate Registry searches for Kings Cargo as at October 5, 2020 and May 26, 2021, and for Canada Cargo as at October 5, 2020 and June 2, 2021, details of which are summarized in the table below:

Hankoba corporate Registry Search							
	Kings Cargo	Express Ltd.	Canada Cardo Lines Ltd.				
	5-Oct-20	26-May-21	5-Oct-20	2-Jun-21			
Registry No.	6534750	6534750	6820027	6820027			
Business No.	802791087MC0001	802791087MC0001	831653977MC0001	831653977MC0001			
Registered Office Effective Date Address	1-Jun-19 11 Raphael Street	14-Jan-21 26 Sava Way	3-Feb-20 11 Raphael Street	14-Jan-21 26 Sava Way			
Directors/Officers Effective Date Name Address	Sharanjit Singh 11 Raphael Street	14-Jan-21 Anuradha Sharma 217-2390 McPhillips St.	Sharanjit Singh 11 Raphael Street	14-Jan-21 Anuradha Sharma 217-2390 McPhillips St.			
Shareholders Name	Sharanjit Singh	Anuradha Sharma	Sharanjit Singh	Anuradha Sharma			
Receiver Manager Effective Date Name		5-Oct-20 Deloitte Restructuring Inc.		5-Oct-20 Deloitte Restructuring Inc.			

#### Manitoba Corporate Registry Search

- 31. Despite having registered the receivership proceedings with the Manitoba Corporations Branch (which proceedings were logged with the Companies' corporate registry searches as at October 13, 2020), it would appear that changes were made to the directors and shareholders of both Kings Cargo and Canada Cargo without the authorization (or request) of the Receiver effective January 14, 2021.
- 32. The Receiver brings the above to the attention of the Court, as it remains unclear why Mr. Singh amended the directors, officers, and shareholders of the Companies without any notice, or the consent, of the Receiver. The Receiver further brings to the attention of the Court that Mr. Singh filed a voluntary bankruptcy assignment on March 24, 2021 (which, if contemplated at the time of the change in officers and directors, may provide an explanation for same).
- 33. As detailed in the First Report, the Receiver has been in possession and control of the

Companies since the Date of Receivership, and operations were not continued by the Receiver. As previously discussed, the Receiver can only speculate that the interest in maintaining Kings Cargo and Canada Cargo as active operating entities, may be in respect of the Government Programs and the potential that the Companies (and/or related companies such as Lavish) can continue to hire and retain temporary foreign workers.

- 34. As at the date of this Second Report, the Receiver has not brought the above concerns to the attention of the Manitoba Corporations Branch, as the Receiver was optimistic that Mr. Singh and/or Mr. Rehal would provide further clarity, but the Receiver intends to report same prior to its discharge.
- 35. The Receiver further brings to the attention of the Court, that on or about December 1, 2020 (subsequent to the Date of Receivership), a novation letter was executed by Mr. Rehal on behalf of Kings Cargo (the "Novation Letter"), whereby Lavish agreed to make ongoing lease payments for a unit leased by Kings Cargo from TPine. The Novation Letter, attached hereto as Appendix J, was brought to the attention of the Receiver on March 24, 2021, when the Receiver was investigating the Missing Equipment. As previously discussed, the Receiver assessed the value of all the TPine leased units against the Lease Payouts and made the determination that there was no equity in any of the leased units.

### PRIORITY CLAIMS AND PROPOSED DISTRIBUTIONS

36. As detailed in the First Report, Taylor McCaffrey conducted an independent review of the validity and enforceability of TD's various first ranking security positions (the "**TD Security**") as against the Property, and opined that the TD Security is valid and enforceable, and ranks in priority to the unsecured creditors of the Companies. Taylor McCaffrey further advised that the PPSR disclosed that, subject to a number of prior registrations against specific serial numbered goods, TD had a priority to all present and after acquired property of the Companies, and that TD had priority to all serial numbered goods included in the Sale Transaction, save and except for one (1) serialized good registration (the "**Arundel Registration**") in favour of Arundel.

- 37. As at the date of this Second Report, the Receiver has not made any interim distribution(s) to TD, although it has repaid the Receiver's Borrowing Facility as directed by the AVO. The Receiver has been provided with a payout statement, exclusive of legal fees, detailing that the TD indebtedness approximated \$2,001,815 as at September 3, 2021 (the "**TD Indebtedness**").
- 38. As detailed in the First Report, Mr. Singh represented to the Receiver that all employees of the Companies had been previously terminated in early January 2020, and thereafter, the Companies continued to operate with independent owner-operators. However, since the Receiver began corresponding with CRA in mid-February 2021, it was identified that CRA had conflicting information as Kings Cargo had made certain payroll remittances up to the Date of Receivership.
- 39. After extensive dialogue with CRA during the period February to September 2021, and subsequent to the completion of CRA's trust examinations, on September 23, 2021, the Receiver was advised that CRA was not asserting any deemed trust property claims against the Companies for unremitted payroll source deductions, but that unsecured claims would be forthcoming.
- 40. On September 27, 2021, the following correspondence was received from CRA (the "CRA Claims"), attached hereto as Appendix K:
  - (a) Letters confirming that no goods and services tax ("GST") was owing by either Kings Cargo or Canada Cargo;
  - (b) Unsecured claim in the amount of \$20,465.63 (inclusive of interest and penalties) on account of unremitted payroll source deductions owing by Canada Cargo; and
  - (c) Unsecured claim in the amount \$10,790.43 (inclusive of interest and penalties) on account of unremitted payroll source deductions owing by Kings Cargo.
- 41. Furthermore, CRA advised the Receiver that despite filing the CRA Claims based on incomplete records of the Companies, if additional information happened to materialize

subsequent to the Receiver completing a distribution and/or obtaining its discharge, CRA would not seek to disrupt same.

- 42. As at the date of this Second Report, although served with all of the materials in these proceedings, the Minister of Finance has not asserted any claim on account of provincial sales tax ("**PST**"), and no amounts were disclosed as owing per the limited information available in the Companies' books and records provided to the Receiver.
- 43. Based on the forgoing, the Receiver is recommending to this Honourable Court that the following priority distributions be made from the funds held in trust by the Receiver (the "Trust Funds"):
  - (a) \$2,255.08 to Arundel to satisfy the Arundel Registration;
  - (b) \$381,790.10 to TD on account of the TD Indebtedness; and
  - (c) Subject to a \$50,000.00 holdback from the Trust Funds to account for the Estimated Receiver Fees and the Estimated Legal Fees (all terms as defined below) (collectively the "Receiver's Holdback") in order to finalize the Receivership proceedings, any realizations from the Six Co-Leased Units and any residual funds from the Receiver's Holdback, to TD on account of the TD Security, up to the amount of the remaining TD Indebtedness.

(collectively the "Proposed Distributions").

### FEES AND DISBURSEMENTS OF THE RECEIVER AND ITS LEGAL COUNSEL

- 44. Pursuant to paragraph 21 of the Receivership Order, the Receiver and its legal counsel shall pass their accounts from time to time. The Receiver is of the view that the primary party of interest is TD given that they hold the primary security interest over all of the Property of the Companies. TD has been served with this Second Report and has been provided with all invoices of the Receiver within these proceedings.
- 45. Attached as Appendix L is a summary of the invoices of the Receiver for fees and disbursements incurred during the course of the proceedings for the period January 14,

2021 to August 31, 2021. The Receiver's accounts total \$56,380 in fees and disbursements, excluding GST. The Receiver estimates that its fees and disbursements incurred subsequent to August 31, 2021, to finalize this Second Report, prepare for and attend the November 8, 2021 hearing, and to finalize the Receiver's discharge will approximate \$20,000 (plus GST) (the "Estimated Receiver Fees").

- 46. The fees charged by the Receiver are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of professionals involved. The average blended hourly rate charged by the Receiver in these proceedings for invoices issued to date is \$435 per hour. The rates charged by the Receiver are the normal rates and charges for engagements of this nature and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory services.
- 47. The Receiver is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties of the Receiver in accordance with the provisions of the Receivership Order.
- 48. Attached as Appendix M is a summary of the invoices of the Receiver's legal counsel for fees and disbursements incurred during the course of the proceedings for the period January 12, 2021 to August 31, 2021. The accounts total \$50,125 in fees and disbursements excluding PST and GST. The Receiver's legal counsel estimates that its fees incurred subsequent to August 31, 2021, to prepare for and attend the November 8, 2021 hearing, and to assist with finalizing the Receiver's discharge will approximate \$20,000 (plus disbursements and taxes) (the "Estimated Legal Fees")
- 49. The Receiver has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the Receivership Order.

### STATEMENT OF RECEIPTS AND DISBURSEMENTS

50. The Receiver has prepared a Statement of Receipts and Disbursements for the period October 5, 2020 to October 29, 2021 for the Companies, a copy of which is attached

hereto as Appendix N. Total receipts were \$842,311 and total disbursements were \$408,265, resulting in \$434,045 being held in trust by the Receiver.

51. As at the date of this Second Report, in accordance with paragraph 8 of the AVO, the Receiver has repaid the Borrowing Facility in full.

### **APPROVALS SOUGHT**

- 52. The Receiver believes that, other than completing the Proposed Distributions (excluding the Estimated Receiver Fees and the Estimated Legal Fees), realizing on the Six Co-Leased Units, and certain administrative matters, the Receiver's mandate pursuant to the Receivership Order (the "**Receiver's Mandate**") is substantially complete.
- 53. For the reasons outlined above, the Receiver respectfully requests that the Court provide an Order:
  - (a) Approving the Proposed Distributions;
  - (b) Approving the reported actions of the Receiver since the date of the First Report in respect of administering these receivership proceedings, including the Receiver's Statement of Receipts and Disbursements for the period October 5, 2020 to October 29, 2021;
  - (c) Approving the fees and disbursements of the Receiver and its legal counsel;
  - (d) An Order that upon the Receiver filing a Certificate with the Court confirming:
    - (i) The Receiver's interest in the Six Co-Leased Units has been resolved;
    - (ii) The Proposed Distributions have been made; and
    - (iii) The Receiver has completed its administration of the estate;

the Receiver shall be fully discharged;

(e) The Confidential Report previously filed under seal with the Court may be unsealed; and

(f) Granting such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 1<sup>st</sup> day of November, 2021.

# **DELOITTE RESTRUCTURING INC.**

In its capacity as Receiver of Kings Cargo Express Ltd. and Canada Cargo Lines Ltd. and not in its personal capacity.

nge

Per: Brent Warga, CPA, CA, CIRP, LIT Senior Vice-President

Appendix A - Approval and Vesting Order

File No. CI 20-01-28589

# THE QUEEN'S BENCH WINNIPEG CENTRE

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, RSC 1985, c B-3, AS AMENDED AND SECTION 55 OF THE COURT OF QUEEN'S BENCH ACT, CCSM c C280

BETWEEN:

### THE TORONTO-DOMINION BANK,

Plaintiff,

- and –

### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

Defendants.

# **APPROVAL AND VESTING ORDER**

# TAYLOR McCAFFREY LLP Barristers and Solicitors 2200 – 201 Portage Avenue Winnipeg, Manitoba, R3B 3L3 DAVID R.M. JACKSON Direct Line: (204) 988-0375/Fax: (204) 953-7178 Email: djackson@tmlawyers.com

CHARLES ROY Direct Line: (204) 988-0472/Fax: (204) 953-7231 <u>croy@tmlawyers.com</u> Client File No. 32608-6

Original Court Copy

#### THE QUEEN'S BENCH

#### Winnipeg Centre

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)

THE HONOURABLE

MR. JUSTICE CHARTIER

WEDNESDAY, THE 27TH DAY OF JANUARY, 2021

B E T W E E N:

### THE TORONTO-DOMINION BANK,

Plaintiff,

- and –

## KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.,

Defendants.

#### APPROVAL AND VESTING ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-Appointed Receiver and Manager (the "**Receiver**") of the undertaking, property and assets (the "**Property**") of Kings Cargo Express Ltd. and Canada Cargo Lines Ltd. (the "**Debtors**") for an order approving the sale transaction (the "**Transaction**") contemplated by an Asset Purchase Agreement (the "**Asset Purchase Agreement**") between the Receiver and Lavish Transport Ltd. (the "**Purchaser**") dated January 13, 2021 appended as Appendix G to the Confidential Report of the Receiver dated January 21, 2021 (the "**Confidential Report**"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Asset Purchase Agreement (the "**Purchased Assets**"), was heard this day at Winnipeg, Manitoba.

ON READING the First Report of the Receiver dated January 21, 2021 (the "First Report"), the Confidential Report and the Affidavit of Laura Leigh Buley sworn January 19, 2021, and on hearing the submissions of counsel for the Receiver, the Plaintiff, the Defendants and the Purchaser, no one appearing for any other person on the service list, although properly served as appears from the Affidavit of Service of Jami Jacyk affirmed January 26, 2021 filed:

#### SERVICE

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

#### SEALING ORDER

2. THIS COURT ORDERS AND DECLARES that the Confidential Report be sealed, kept confidential and not form part of public record and shall remain stored electronically with this Court on an encrypted basis limiting access to only the Registrar of this Honourable Court and the presiding Judge and shall only be made accessible or form part of the public record upon further Order of this Court.

### SALE APPROVAL AND VESTING

3. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Asset Purchase Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. 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 completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

4. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtor's right, title and interest in and to the Purchased Assets described in the Asset Purchase Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Mr. Justice G.L. Chartier dated October 5, 2020 (the "Receivership Order"); and (ii) all charges, security interests or claims evidenced by registrations pursuant to *The Personal Property Security Act* (Manitoba) or any

other personal property registry system (all of which are collectively referred to as the "**Encumbrances**"), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

#### PRIORITIES

5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets (the "**Net Sale Proceeds**") shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the Net Sale Proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

7. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct or action other than in good faith pursuant to any applicable federal or provincial legislation. 8. THIS COURT ORDERS AND DIRECTS the Receiver to repay the Receiver's Borrowing Facility from the Net Sales Proceeds.

# APPROVAL OF ACTIVITIES AND DISBURSEMENTS OF THE RECEIVER

9. THIS COURT ORDERS that all activities, actions and proposed courses of action of the Receiver (the "Actions of the Receiver") to date in relation to the discharge of its duties as receiver of the Property, as such Actions of the Receiver are more particularly described in the First Report and the Confidential Report, as well as the statement or receipts and disbursements contained in the First Report, shall be and are hereby approved and confirmed.

10. THIS COURT ORDERS that the professional fees and disbursements of the Receiver, as set out in the First Report, are hereby approved without the necessity of a formal passing of accounts.

11. THIS COURT ORDERS that the professional fees and disbursements of the Receiver's legal counsel, Taylor McCaffrey LLP, as set out in the First Report, are hereby approved without the necessity of a formal assessment of its accounts.

### **MISCELLANEOUS MATTERS**

12. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order. Digitally signed by GL Chartier L

Digitally signed by G.L. Chartier, J. Date: 2021.01.28 13:26:28 -06'00'

I, David R.M. Jackson, of the firm of Taylor McCaffrey LLP, hereby certify that I have received the consents as to form of the following parties: The Toronto-Dominion Bank, as represented by Sam Gabor at Dentons Canada LLP The Purchaser, Lavish Transport Ltd., as represented by Norman Boudreau at Boudreau Law The Defendants as represented by Kelsey McIntyre, at Hill Sokalski Walsh

as directed by the Honourable Mr. Justice Chartier.

Court File No. CI 20-01-28589

# THE QUEEN'S BENCH

### WINNIPEG CENTRE

BETWEEN:

### THE TORONTO-DOMINION BANK,

Plaintiff,

#### - and –

### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.,

Defendants.

#### **RECEIVER'S CERTIFICATE**

### RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice G.L. Chartier of the Manitoba Court of Queen's Bench (the "**Court**") dated October 5, 2020, Deloitte Restructuring Inc. was appointed as the receiver and manager (the "**Receiver**") of the undertaking, property and assets of the Defendants (the "**Debtors**").

B. Pursuant to an Order of the Court dated January 27, 2021, the Court approved the Asset Purchase Agreement made as of January 13, 2021 (the "Asset Purchase Agreement") between the Receiver and Lavish Transport Ltd. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchaser Purchase Assets; (ii) that the conditions to Closing have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Asset Purchase Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;

2. The conditions to Closing the Asset Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and

3. The Transaction has been completed to the satisfaction of the Receiver.

4. This Certificate was delivered by the Receiver at \_\_\_\_\_ [TIME] on \_\_\_\_\_ [DATE].

Deloitte Restructuring Inc., in its capacity as Receiver and Manager of the undertaking, property and assets of debtors, and not in its personal capacity

Per:

Name: Title:

Original Court Copy

Appendix B - Receiver's Certificate

File No. CI 20-01-28589

### THE QUEEN'S BENCH WINNIPEG CENTRE

IN THE MATTER OF: THE APPOINTMENT OF A RECEIVER PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, RSC 1985, c B-3, AS AMENDED AND SECTION 55 OF THE COURT OF QUEEN'S BENCH ACT, CCSM c C280

**BETWEEN:** 

### THE TORONTO-DOMINION BANK,

Plaintiff,

- and –

### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

Defendants.

### **RECEIVER'S CERTIFICATE**

### TAYLOR McCAFFREY LLP

Barristers and Solicitors 2200 – 201 Portage Avenue Winnipeg, Manitoba, R3B 3L3

DAVID R.M. JACKSON Direct Line: (204) 988-0375/Fax: (204) 953-7178 Email: <u>djackson@tmlawyers.com</u>

CHARLES ROY Direct Line: (204) 988-0472/Fax: (204) 953-7231 croy@tmlawyers.com

Client File No. 32608-6

Original Court Copy

### THE QUEEN'S BENCH <u>WINNIPEG CENTRE</u>

IN THE MATTER OF:

THE APPOINTMENT OF A RECEIVER PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, RSC 1985, c B-3, AS AMENDED AND SECTION 55 OF THE COURT OF QUEEN'S BENCH ACT, CCSM c C280

#### **BETWEEN:**

### THE TORONTO-DOMINION BANK,

Plaintiff,

#### - and –

### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

Defendants.

### RECITALS

- A. Pursuant to an Order of the Honourable Mr. Justice G.L. Chartier of the Manitoba Court of Queen's Bench (the "Court") dated October 5, 2020, Deloitte Restructuring Inc. was appointed as the receiver and manager (the "Receiver") of the undertaking, property and assets of the Defendants (the "Debtors").
- B. Pursuant to an Order of the Court dated January 27, 2021, the Court approved the Asset Purchase Agreement made as of January 13, 2021 (the "Asset Purchase Agreement") between the Receiver and Lavish Transport Ltd. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Asset Purchase Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;

2. The conditions to Closing the Asset Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and

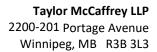
3. The Transaction has been completed to the satisfaction of the Receiver.

4. This Certificate was delivered by the Receiver at 1:00PM CST on February 17, 2021.

Deloitte Restructuring Inc., in its capacity as Receiver and Manager of the undertaking, property and assets of debtors, and not in its personal capacity

Per:

Name: Brent Warga, CPA, CA, CIRP, LIT Title: Senior Vice-President Appendix C - February 22, 2021 Taylor McCaffrey Correspondence



David R.M. Jackson\* \*Professional services provided through D.R.M. Jackson Law Corporation Direct Line: 204.988.0375 Direct Fax: 204.953.7178 Email: djackson@tmlawyers.com Assistant: Laura Leigh Buley Direct Line: 204.988.0374

February 22, 2021

LAWYERS

TAYLOR

**McCAFFREY** 

VIA EMAIL: <u>nboudreau@boudreaulaw.ca</u> <u>kmcintyre@hillcounsel.com</u>

Boudreau Law 1619 Pembina Hwy Winnipeg, MB R3T 3Y6 Attention Mr. Norman Boudreau Hill Sokalski Walsh LLP Suite 2670, 360 Main Street Winnipeg, MB R3C 3Z3 Attention Ms. Kelsey McIntyre

# Subject: Receivership of Kings Cargo Express Ltd. and Canada Cargo Lines Ltd. (collectively the "Debtors")

On January 27, 2021, the Court of Queen's Bench of Manitoba approved a sale transaction (the "**Transaction**") between Deloitte Restructuring Inc., in its capacity as Receiver (the "**Receiver**") of the Debtors, and Lavish Transport Ltd. The Transaction, which included all serialized equipment located by the Receiver and certain accounts receivable of the Debtors, closed on February 17, 2021.

Based on the (limited) books and records of the Debtors in the possession of the Receiver, insurance records obtained from the Debtors' insurer, registered vehicle lists obtained from Manitoba Public Insurance, security registrations in the Manitoba Personal Property Registry, and representations made by the former principal of the Debtors (Mr. Sharanjit Singh), the Receiver has identified 57 additional pieces of equipment (the "**57 Units**") that may be owned by the Debtors which the Receiver has been unable to locate. The detailed list of the 57 Units is attached hereto.

Prior to reporting the 57 Units to the authorities as "stolen", the Receiver thought it appropriate to correspond a final time, through legal counsel, with your respective clients to ascertain if they had any further knowledge or information regarding the location or whereabouts of any of the 57 Units.

We request your respective clients' response(s) by no later than 5:00PM CST on February 26, 2021, after which time the Receiver will undertake the necessary reporting to the appropriate authorities without further notice.

Should you have any questions with respect to the foregoing, please do not hesitate to contact the undersigned at (204)944-3611.

Yours truly,

TAYLOR McCAFFREY LLP

Per 

DAVID R.M. JACKSON

DJAC/lb Enc. cc Deloitte, Attn: Brent Warga/John Fritz *(e-mail)* 

#### MISSING EQUIPMENT SUMMARY

			As at February 19, 2021	
#	Category	Year	Description	Serial Number
As r			eport of the Receiver (with one duplicate removed):	
1	Motor Vehicle	2001	WESTERN STAR	2WKLDD2G01K969415
2	Motor Vehicle	2000	FREIGHTLINER	1FUYTWDBXYHG70821
3	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331821
4	Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826
5	Motor Vehicle Motor Vehicle	2003		4V4NC9GH53N347316 4V4NC9GH35N393021
6 7	Motor Vehicle	2005 2005	VOLVO-VNL64T670 FREIGHTLINER	1FUJA6CVX5LV13511
8	Motor Vehicle	2003	INTERNATIONAL	1HSHXAXR04J016134
9	Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979
10	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768
11		2004	INTERNATIONAL	1HSHXAXR24J015454
12	Motor Vehicle	2001	FREIGHTLINER	1FUJA6CG01LH58042
13	Motor Vehicle	1996	FREIGHTLINER	1FUYDXYB6TP718257
14	Motor Vehicle	1999	FREIGHTLINER	1FUYDEDB6XLB25170
15	Motor Vehicle	1998	FREIGHTLINER	2FUY3MDB0WA889501
16	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511
17	Motor Vehicle	2004	INTERNATIONAL	1HSHXAHR94J093454
18	Motor Vehicle	1998	INTERNATIONAL	2HSFMAHR9WC039167
19	Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763
	Motor Vehicle	2013	PETERBILT	1XPHDP9X1DD205842
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR7LSKW9116
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR1LSKW9113
	Motor Vehicle Motor Vehicle	2020 2020	FREIGHTLINER FREIGHTLINER CASCADIA	3AKJHHDRXLSKW9112 3AKJHHDR0LSKW9118
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR9LSKW9117
	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHDR5JLJX4297
	Trailer	2015	LODE KING	1D9BG5333F1609686
28	Motor Vehicle	2013	LODE KING	2LDSD4826DG055621
29	Trailer	2015	Doonan Drop Deck	1D9BG5331F1609686
30	Motor Vehicle	2015	Doonan Drop Deck	1D9BG5331F1609687
31	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230
32	Motor Vehicle	2013	PETERBILT	1XPHDP9X7DD205844
۵dd	itional Units Ba	sed on P	PSA Registrations:	
	Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863
34	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5339FGH060532
35	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5330FGH060533
36	Motor Vehicle	2012	Volvo VNL64T 670	4V4N9EJ3CN554589
37	Trailer	2014	Lode King 53ft Triaxle Drop Deck	2LDSD5331EH057770
	Trailer	2015	Lode King SDG53-3 Drop Deck Trailer	2LDSD5332FG060534
	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889
	Trailer	2014	Fontaine Rear Dolly	13NM0410SE35P0715
	Motor Vehicle	2007	Kenworth T600 Hwy Trac	1XKADB8X67J093637
	Trailer Trailer	2016	Doonan Tridem Drop Deck Doonan Tridem Drop Deck	1D9BG5337G1608322
	Trailer	2016 2016	Doonan Tridem Drop Deck	1D9BG5339G1608323 1D9BG5330G1609325
	Trailer	2010	Doonan Tridem Drop Deck	1D9BG5330G1609326
	Trailer	2013	Lode King SDG53-2	2LDSD5320DG055627
	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001
	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002
49	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057462
50	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057463
	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760
	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609232
	Motor Vehicle	2020		SALGV5SE5LA402870
57	Motor Vehicle	2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030

Appendix D - Singh Response

	From: Fo: Cc: Subject: Date: Attachments:	Shazemik Singh Kakez, Marin (diackson@tmiawvers.com); nboudreau@koudreau minaeus72728.PNQ Whiche List Receiver 31 Feb 2021.uks
I		ched spreadsheet. I have mentioned my comments in front of each vehicle. For Industrial Metal, if you will search the TD bank statements for 2016 the cheques I received from Industrial these salvage vehicles have been deposited in the TD Bank account.
	Fhank You, Sharanjit Singh	
(	On Mon, Feb 2	2, 2021 at 12:22 PM Kelsey McIntyre < <u>kmcintyre@hillcounsel.com</u> > wrote:
	Hi Sharanjit,	
	Please read th	e attached letter – we need to provide a response by Friday, February 26, 2021, so I would like to discuss with you by Wednesday. We can set up a telephone call.
	Thanks,	
	Kelsey	
	Kelsey M. McIn	tyre
	Hill Sokalski W	alsh LLP
	Phone: 204-954	-0760
	Sent: Februar To: Kelsey M Cc: 'bwarga(	on, David < <u>djackson@tmlawyers.com</u> > ry 22, 2021 12:20 PM teIntyre < <u>kmcintyre@hillcounsel.com</u> >; 'Norman Boudreau' < <u>nboudreau@boudreaulaw.ca</u> > <u>deloitte.ca</u> < <u>bwarga@deloitte.ca</u> >; 'Fritz, John X. (CA - Winnipeg)' < <u>jofritz@deloitte.ca</u> > ee matter of the Receivership of Kings Cargo et al
	Kelsey/Norm	: Please find attached self-explanatory correspondence together with the current Missing Equipment list. If there are any questions or concerns please do not hesitate to call.
	David R.M. J Partner	ackson
	TAYLO	R McCAFFREY
		e Avenue, Winnipeg, MB R3B 3L3

2200-201 Portage Avenue, winnipeg, MB R3B 3L3 Direct Line: 204.988.0375 | Direct Fax: 204.953.7178 Professional services provided by D.R.M. Jackson Law Corporation

Legal Assistant: Laura Leigh Buley | <u>llbuley@tmlawyers.com</u> | Direct Line: 204.988.0374

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IMPORTANT NOTICE: This message should only be read by the person to whom it is addressed. The text and any attachments are confidential to the addressee, and may be subject to solicitor-client privilege. If you have received this message in error, please notify ne by reply as soon as possible, and delete this message immediately.

	<b>a</b> <i>i</i>				
	Category	Yea	As at February 19, 2021 ar Description	Serial Number	
As re	eferenced in the First Re	port of the F	Receiver (with one duplicate removed):		
	Motor Vehicle	2001	WESTERN STAR	2WKLDD2G01K969415	INDUSTRIAL METAL
	Motor Vehicle	2000	FREIGHTLINER	1FUYTWDBXYHG70821	INDUSTRIAL METAL
	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331821	INDUSTRIAL METAL
	Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826	INDUSTRIAL METAL
	Motor Vehicle	2003	VOLVO	4V4NC9GH53N347316	INDUSTRIAL METAL
	Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021	INDUSTRIAL METAL
	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511	INDUSTRIAL METAL
	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134	INDUSTRIAL METAL
	Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979	INDUSTRIAL METAL
)	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768	INDUSTRIAL METAL
	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR24J015454	INDUSTRIAL METAL
2	Motor Vehicle	2001	FREIGHTLINER	1FUJA6CG01LH58042	INDUSTRIAL METAL
	Motor Vehicle	1996	FREIGHTLINER	1FUYDXYB6TP718257	INDUSTRIAL METAL
	Motor Vehicle	1999	FREIGHTLINER	1FUYDEDB6XLB25170	INDUSTRIAL METAL
	Motor Vehicle	1998	FREIGHTLINER	2FUY3MDB0WA889501	INDUSTRIAL METAL
	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511	INDUSTRIAL METAL
	Motor Vehicle	2004	INTERNATIONAL	1HSHXAHR94J093454	INDUSTRIAL METAL
	Motor Vehicle	1998	INTERNATIONAL	2HSFMAHR9WC039167	INDUSTRIAL METAL
	Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763	SOLD TO PRIDE TRUCK SALE
	Motor Vehicle	2007	PETERBILT	1XPHDP9X1DD205842	INDUSTRIAL METAL
	Motor Vehicle	2013	FREIGHTLINER CASCADIA	3AKJHHDR7LSKW9116	RENTAL RETURN TO PRIDE TRUCK SALE
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR1LSKW9116	RENTAL RETURN TO PRIDE TRUCK SALE
	Motor Vehicle		FREIGHTLINER		
		2020		3AKJHHDRXLSKW9112	RENTAL RETURN TO PRIDE TRUCK SALE
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR0LSKW9118	RENTAL RETURN TO PRIDE TRUCK SALE
	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR9LSKW9117	RENTAL RETURN TO PRIDE TRUCK SALE
	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHDR5JLJX4297	RENTAL RETURN TO PRIDE TRUCK SALE
	Trailer	2015	LODE KING	1D9BG5333F1609686	27 AND 29 SAME UNIT NOT MINE WRONG
	Motor Vehicle	2013	LODE KING	2LDSD4826DG055621	NOT MINE
	Trailer	2015	Doonan Drop Deck	1D9BG5331F1609686	27 AND 29 SAME UNIT NOT MINE IN VIN 1DIGIT IS WRONG
	Motor Vehicle	2015	Doonan Drop Deck	1D9BG5331F1609687	RECEIVER'S POSSESSION.
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230	RECEIVER'S POSSESSION.
	Motor Vehicle	2013	PETERBILT	1XPHDP9X7DD205844	RECEIVER'S POSSESSION.
Iditio	nal Units Based on PPS		2051		
3	Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863	This Reefer unit is equipped with Trailer VIN-1UYVS25318U322912 and I hav mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.
	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5339FGH060532	RECEIVER'S POSSESSION.
	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDSD5330FGH060533	RECEIVER'S POSSESSION.
	Motor Vehicle	2012	Volvo VNL64T 670	4V4N9EJ3CN554589	Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in th list I have sent you previously.
	Trailer Trailer	2014 2015	Lode King 53ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer	2LDSD5331EH057770 2LDSD5332FG060534	RECEIVER'S POSSESSION. NOT MINE
	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889	SOLD
	Trailer	2014	5		SOLD
		2014 2007	Fontaine Rear Dolly	13NM0410SE35P0715	SOLD INDUSTRIAL METAL
	Motor Vehicle Trailer	2007 2016	Kenworth T600 Hwy Trac Doonan Tridem Drop Deck	1XKADB8X67J093637 1D9BG5337G1608322	Correct VIN is 1D9BG5337G1609322 and I mentioned this vehicle in th list I have sent you previously and this vehicle is already in your possession.
	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5339G1608323	Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle in th list I have sent you previously and this vehicle is already in your possession.
	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609325	I have mentioned this vehicle in th list I have sent you previously and this vehicle is already in your possesion.
	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609326	BURNT SEND TO INDUSTRIAL/GERDAUE
	Trailer	2013	Lode King SDG53-2	2LDSD5320DG055627	NOT MINE
	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001	NOT MINE
	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002	NOT MINE
	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057462	NOT MINE
	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057463	NOT MINE
	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760	NOT MINE
	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761	NOT MINE
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228	NOT MINE
	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229	NOT MINE
	Trailer	2010	Doonan Specialized Drop Deck	1D9BG5334G1609232	NOT MINE
	Motor Vehicle	2010	Land Rover Range Rover	SALGV5SE5LA402870	LEASED VEHICHLE RETURNED
6	Motor Vehicle				
		2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030	RYDER RENTAL RETURNED

Appendix E - Rehal Response

## Fritz, John

From:	Norman Boudreau <nboudreau@boudreaulaw.ca></nboudreau@boudreaulaw.ca>
Sent:	Friday, February 26, 2021 11:02
То:	Jackson, David
Cc:	Warga, Brent; Fritz, John
Subject:	[EXT] RE: FW: In the matter of the Receivership of Kings Cargo et al
Attachments:	2021-02-25 Equipment Registration.pdf; 2021-02-25 No. 51 and No. 50 VIN trailers.pdf

Importance: High

David,

Further to the list below, please see enclosed the MPI insurance registrations for the trailers number 38, 46, 47, 48, 49, 50, 53, 54 and 55. These are all registered under Lavish Transport. The list below indicates that the trailers are owned by Easy FR8 Lines, DTS Trucking Ltd or Kings Cargo Group Ltd. As you are aware, Easy FR8 Lines is owned by my client and DTS Trucking Ltd or Kings Cargo Group Ltd. were former names of Lavish Transport Ltd.

With respect to the trailers number 51 and 50 being:

NO.51 VIN 2LDPF5331FL0606760 Owned by DTS trucking Ltd Av NO.50 VIN 2LDPF5331FL0606761 Owned by DTS trucking Ltd Av

Actual VIN. is 2LD Actual VIN. is 2LD

2LDPF5331FL0607760 2LDPF5331FL0607761

I am advised by my client that when he attended MPI insurance yesterday and was informed that these 4 VIN numbers do not exist in the MPI database. The closest MPI registrations for these two trailers in possession of my client are 2LDSD5125EG057460 and 2LDSD5127EG057461. These two trailers are also registered under Lavish Transport. I am enclosing a copy of these two trailers registrations for your information.

Please let me know if you have any questions. I look forward to hearing from you.

Sincerely, Norman Boudreau

From: Norman Boudreau <<u>nboudreau@boudreaulaw.ca</u>>
Sent: Wednesday, February 24, 2021 3:17 PM
To: Jackson, David <<u>djackson@tmlawyers.com</u>>
Cc: Warga, Brent <<u>bwarga@deloitte.ca</u>>; 'Fritz, John X. (CA - Winnipeg)' <<u>jofritz@deloitte.ca</u>>
Subject: FW: FW: In the matter of the Receivership of Kings Cargo et al

## [EXTERNAL]

David, please see below my client's email with respect to the alleged "missing equipment". Manjinder would like to explain to you directly what took place with respect to each and every one of the trailer below. I am proposing to have a Microsoft Teams videoconference tomorrow at 3:30 PM. I can then put on the screen the list below and have Manjinder provide you with his explanations. I believe that this would be the simplest way of proceeding. Perhaps your client would also like to participate. Please advise.

Please confirm your availability for tomorrow at 3:30 PM.

Sincerely,

## Norman Boudreau

From: Manjinder Rehal <<u>mrehal@lavishtransport.com</u>>
Sent: February 24, 2021 10:32 AM
To: Norman Boudreau <<u>nboudreau@boudreaulaw.ca</u>>
Subject: RE: FW: In the matter of the Receivership of Kings Cargo et al

Good Morning Norman,

I am going to explain which trailer is our in this list . please give me appointment tomorrow. In PPSA search why those are showing because Sharanjit use to own DTS trucking ltd which we changed to kings cargo group ltd .now it's name is Lavish transport Ltd. When we got separated before TD Canada Loan . I (Manjinder Rehal) become sole owner of Lavish Transport ltd. (Old Name DTS Trucking LTD.) And Sharanjit got Kings cargo Express Ltd. And Canada cargo lines Ltd. Till that time all the companies use to sign as a guarantor for each other. That is why those units pop up on PPSA search.

No.30 VIN. 1D9BG5331F1609687 Receiver Sold to lavish No.31 VIN. 1D9BG5334G1609230 Receiver Sold to lavish No.32 VIN. 1XPHDP9X7DD205844 Receiver Sold to lavish NO.34 Vin. 2LDSD5339FGH060532 Receiver Sold to lavish No.35 VIN. 2LDSD5330FGH060533 Receiver Sold to lavish No.36 Vin. 4V4NC9EJ3CN556589 Receiver Sold to lavish No.37 Vin. 2LDSD5331EH057770 Receiver Sold to lavish NO.42 VIN. 1D9BG5337G1609322 Receiver Sold to lavish NO.43 VIN. 1D9BG5339G1609323 Receiver Sold to lavish NO.44 VIN. 1D9BG5330G1609325 Receiver Sold to lavish

Units under ppsa search

No.38 Vin. 2LDSD5332FG060534 Owned by Easy Fr8 Lines Ltd
NO.46 VIN. 2LDSD5320DG055627 Owned by DTS trucking Ltd.
NO.47 VIN. 2LDPF533DL055001 Owned by Kings cargo group Ltd.
NO.48 VIN. 2LDPF533DL055002 Owned by Kings cargo group Ltd.
NO.49 VIN. 2LDSD5129EG057462 Owned by Kings cargo group Ltd.
NO.50 VIN. 2LDSD5129EG057463 Owned by Kings cargo group Ltd.
NO.51 VIN 2LDPF5331FL0606760 Owned by DTS trucking Ltd Actual VIN. is 2LDPF5331FL0607760
NO.50 VIN 2LDPF5331FL0606761 Owned by DTS trucking Ltd Actual VIN. is 2LDPF5331FL0607761
NO.53 VIN. 1D9BG5334G1609228 Owned by DTS trucking Ltd.
NO.54 VIN. 1D9BG5334G1609229 Owned by DTS trucking Ltd.
NO 55 VIN 1D9BG5334G1609232 Owned by DTS trucking Ltd

Regards, Manjinder Rehal

Insurance Certificate

Certificat D'assurance

Driver's Licence: Permis de conduire:

Territory: 1 Territoire: 1

Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF2976 N° de plaque/police: - 17544792 Effective Date: 12:00 AM March 01, 2021

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2015 LOAD KING Description du véhicule: Semi-trailer Black 2LDSD5332FG060534 Anti-Theft Device: Dispositif antivol:

2294425

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

À titre de résident(e) du Manitoba, le Règime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.

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VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Registration Class: A8 Trailer Classe d'immatriculation:	Document Number: N° de document:	33016217	NSC: CCS:
Plate No. / N° de plaque: TF2976 Policy No. / N° de police: 17544792	Issue Date: Date de délivrance:	February 25, 2021	Unit : LT53SD13T Unité:
Effective / Entrée en vigueur: 12:00 AM March 01, 2021	Registered Vehicle: Véhicule immatriculé:	2015 LOAD KING Semi-trailer Black	
Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD.			
Immatriculé et assuré au nom de:	Serial Number: N° de série:	2LDSD5332FG060534	2294425
	Odometer Reading: Lecture de l'odomètre:	As of: Date du	
(RRF): N/A KG	Owners / Propriétaires	s: relevé:	
MPI Use: Other Réservé à la Société: PRP %:	LAVISH TRANSPOR	T LTD.	
11916	A Certificate of Inspection is not re Le certificat d'inspection n'est pas		
022521 × Signature / Signature :			

<ul> <li>a</li> <li><u>Whethere area fa defeaturu du permits est autoriata</u></li> <li><u>Sondalma</u></li> <li><u>Sondal</u></li></ul>	<ol> <li>Extensit eff controller du permits de conduire:</li> <li>Conductaur survaille maille que d'un passager entre minure et obs: o conductaur survaille avec plus d'un passager entre et d'Ether finale de formation en molocyclistme</li> <li>Anstruktive natividée</li> <li>Anstruktive natividée</li> <li>Anstruktive natividée</li> <li>Cond étre accompage d'un conducteur surveillent pour</li> <li>Conditire entre minur et 5 h kinguit a plus d'un passager</li> </ol>	A Varma comocleurs Restrictions     A Varma comocleurs Restrictions     W Class commortaine - Canuala seufement     W Class commortaine     A Dolta automaticas     A Solia     A Sol	Mention spéciale pour freins à air A. Freins à air Aucharda N. Freins à air Auchard I. Freins à air Instruction autorisée S. Freins à air Instruction autorisée	Codes des dates fres dates sont sous réserve de modifications auxiliariations auxiliariations A Admissible a une éperure de condule – C 5 C Amissible a une éperure de condule – C 6 C Prassage et facipa informédiar a latipa finale C Prassage et facipa informédiar a latipa finale E Fin restriction de troppa et d'accolane 0.C.1 é Fin mession pour d'hore C 5 Finansiole pour d'hore C 5 Finansiole pour d'hore C 5	Proceed all changes of name another DECURIES EDE ALMINIC CONTRAGES Proceed and changes of name another deformance and proceed and provide and the contract of the another another another and the another and the another another another and the another and the another and the another ano
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J'ai lu et j'accepte

#### INSURANCE CLAIM PROCEDURE

1. OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

- OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE; WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

#### PROCÉDURE EN CAS DE SINISTRE

- OBTENIR LE <u>NUMÉRO DE PLAQUE D'IMMATRICULATION</u> DE TOUS LES VÉHICULES EN CAUSE.
   OBTENIR LE NOM. L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
- OBTENIR LE NOM, L'ADRESSE ET LE NOMERO DE PERMIS DE CONDURE DE TOUS LES CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT.
- VISITEZ LE SITE WEB <u>mpl.mb.ca</u> POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE.
- 4. L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

NAME AND/OR ADDRESS
 THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS

• VEHICLE DESCRIPTION OR USE

INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS <u>DANS LES 15 JOURS</u> • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### IMPORTANT NOTE

If you <u>move to another province</u>, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may <u>invalidate your vehicle registration and insurance</u>.

Si <u>vous déménagez dans une autre province</u>, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. <u>Si non celles-ci pourraient être</u> invalides.

## 58843453 Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP) IWe Declare that the vehicle described on the reversed hereof is transferred to

Name(s)		//				
Odometer Reading		km [	] ml	Date: _		
travelled by thi The odomet The odomet I/We declare th accurate unless	It we de s vehicle because: (~ if applicat er has exceeded the mechanical er is not functioning or has been is is the most recent ownership of a as otherwise declared. It is an offence to knowingly mak	le) limits and the read replaced or altered. locument issued for e a false declaration	ing starte this veh	ed again at	zero	
Purchaser's	mp					
Signature	mþ		Dat	te:		
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	ur a dépassé ses limites mécanio ur ne fonctionne pas, ou il a été r			l.		
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Signature du vendeur			1	Date :		
00 101000						

Date

les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent

#### Seller to give purchaser completed TOD with Bill of Sale:

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- does not guarantee the accuracy and completeness of this information; and
- is not liable for any loss arising from reliance by any person on incorrect

information in this document. Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle.

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente. Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

- ne peut garantir que les renseignements fournis sont exacts et complets;
- ne saurait être tenu responsable des pertes découlant de l'absence de fiabilité des renseignements indiqués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule.

#### CANADA INTER-PROVINCE MOTOR VEHICLE LIABILITY INSURANCE CARD

MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses réglements.

Ce certifical atteste que la personne susnommée est assurée contre la responsabilité pour blassures et dommages matériels découlant de l'usage du véhicule ci-décrit, conformément aux limites minimales exigées par les lois d'assurance en vigueur partout au Canada.

AVERTISSEMENT-Quiconque émet ou présente un tel certificat comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupable d'une infraction passible d'une forte amende ellou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'être présenté comme preuve d'assurance lorsque la police l'exige. The Manitoba Public Insurance la police l'exige.

The Manitoba Public Insurance Corporation Société d'assurance publique du Manitoba



**Insurance** Certificate

Certificat D'assurance

Driver's Licence: Permis de conduire:

Territory: 1 Territoire: 1

Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF2971 N° de plaque/police: - 17544787 Effective Date: 12:00 AM March 01, 2021 Date d'entrée en viqueure:

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2013 LODE KING Description du véhicule: Semi-trailer Black 2LDSD5320DG055627 Anti-Theft Device:

1528797

Dispositif antivol:

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca. À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.



VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Registration Class: A8 Trailer Document Number: 33016218 NSC.

Classe d'immatriculation:	N° de document:	33010218	CCS:
Plate No. / N° de plaque: TF2971 Policy No. / N° de police: 17544787	Issue Date: Date de délivrance:	February 25, 2021	Unit : LT53S2
Effective <i>l Entrée en vigueur:</i> 12:00 AM March 01, 2021	Registered Vehicle: Véhicule immatriculé:	2013 LODE KING Semi-trailer Black	
Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD.			
Immatriculé et assuré au nom de:	Serial Number: N° de série:	2LDSD5320DG055627	1528797
(PPE)	Odometer Reading: Lecture de l'odomètre:	As of: Date du	
(RRF): (FTI): N/A KG	Owners / Propriétaires	relevé:	
MPI Use: Other Réservé à la Société: PRP %:	LAVISH TRANSPOR		
11916	A Certificate of Inspection is not re Le certificat d'inspection n'est pas		
022521 x	_	exige pour ce genre de venicule.	
Signature / Signature:			

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<ol> <li>Sterinstater Incide Including all vehicles in classes 2.3,4 and 5.</li> <li>Bauer Innora an anchig capabato over 26 passeropers (whe camp) over 26 passeropers (whe camp) over 26 passeropers (whe camp) and camp passeroper). Include passeropers (whe camp) camp passeroper, include passeropers (whe camp) camp passeroper (another another passeropers). Includes a passeroper (whe camp) camp passeroper (another another passeroper) and the camp passeroper another passeroper (another and pass which and pass of the camp) passeroper (another another passeroper) and for another passeroper (another and pass which and the camp) passeroper (another another passeroper) and for another passeroper (another another).</li> <li>A passeroper solution of which camp) passeroper (another a passeroper) and the another passeroper (another another).</li> <li>A passeroper solution of which another a passeroper solution of which another a passeroper (another another) passeroper) and a passeroper (another another another a passeroper (another another) passeroper (another a passeroper) and a passeroper (another another) passeroper (another a passeroper (another) passeroper (another a passeroper (another) passeroper (another) a passeroper (another) passeroper (another) a passeroper (another) passeroper (another) a passerope</li></ol>	<ol> <li>Sumi-normorpuss y compute tool as whiculas data summarizes a subject synthesis of classes a subject synthesis of the subject synthesis of the subject synthesis and subject synthesis of the subject synthesis o</li></ol>
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#### INSURANCE CLAIM PROCEDURE

- OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.
- OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE; WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

#### PROCÉDURE EN CAS DE SINISTRE

- OBTENIR LE <u>NUMÉRO DE PLAQUE D'IMMATRICULATION</u> DE TOUS LES VÉHICULES EN CAUSE.
   OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
- CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT.
   VISITEZ LE SITE WEB <u>mpl.mb.sa</u> POUR DE L'INFORMATION SUR LES COLLISIONS QUI
- DOIVENT ÊTRE DÉCLARÉES À LA POLICE.
- 4. L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

NAME AND/OR ADDRESS
 THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS

VEHICLE DESCRIPTION OR USE
 INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS <u>DANS LES 15 JOURS</u> • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### IMPORTANT NOTE

If you <u>move to another province</u>, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may invalidate your vehicle registration and insurance.

Si <u>vous déménagez dans une autre province</u>, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. <u>Si non celles-ci pourraient être</u> invalides.

Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP) 58843454 ed on the reversed hereof is transferred to Purchaser(s) Name(s) Odometer km 🗆 ml Date: Reading 
 Warning odometer discrepancy
 IWe declare the odometer reading does not accurately reflect the distance travelled by this vehicle because: ( < if applicable)</th>

 The odometer has exceeded the mechanical limits and the reading started again at zero
 The odometer is not functioning or has been replaced or altered.

 IWe declare this is the most recent ownership document issued for this vehicle and the odometer reading above is
 I/We declare this successful the odometer document issued for this vehicle and the odometer reading above is
 accurate unless as otherwise declared. Caution: It is an offence to knowingly make a false declaration. Seller's Signature mb Date: Purchaser's -Signature Date: I have read and accept the conditions of the Notice to Purchaser on the registration certificate that was attached to this Je déclare (nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la personne suivante (aux personnes suivantes) Acheteur(s) Lecture de km Milles Date: l'odomètre Avertissement: erreur du compteur l'odomètre Je déclare (nous déclarons) que le relevé du compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( - cochez le motif approprié). Le compteur a dépassé ses limites mécaniques et il est retourné à zéro. Le compteur ne fonctionne pas, ou il a été remplacé ou modifié. Sauf indication contraire à cet effet, je déclare (nous déclarons) que le plus récent document de propriété émis pour le véhicule et que le relevé du compteur l'odomètre indiqué ci-dessus sont exacts. Attention: Quiconque fait sciemment une fausse déclaration commet une infraction. Signature Date du vendeur Signature de Date : l'acheteur 

J'ai lu et j'accepte les conditions de UAvis aux achateurs qui apparaît sur le certificat d'immatriculation joint au présent document.

#### Seller to give purchaser completed TOD with Bill of Sale:

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- 1) does not guarantee the accuracy and
- completeness of this information; and 2) is not liable for any loss arising from
- reliance by any person on incorrect information in this document.

Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle.

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente. Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba: 1) ne peut garantir que les renseignements

- fournis sont exacts et complets; 2) ne saurait être tenu responsable des
- pertes découlant de l'absence de fiabilité des renseignements indiqués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule.

#### CANADA INTER-PROVINCE MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE

Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses règlements.

Ce certificat atteste que la personne susnommée est assurée contra la responsabilité pour blessures et dominages matériels découlent de traage du véhicule c-décrit. conformément aus limites minimales exigées par les lois d'assurânce en vigueur partout au Canada.

AVERTISSEMENT-Ouiconque émat ou présente un tel certificat comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupoble d'une infraction passible d'une forte amende ellou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'être présenté comme preuve d'assurance lorsque la police fexige. The Manitoba Public Insurance Corporation Société d'assurance publique du Manitoba

MPI Use: Other Réservé à la Société: PRP %:		EASY FR8 LINES LTD	Charles 1	
	(FTI): WARG	Owners / Propriétaires:		
	(RRF): (FTI): N/A KG	Odometer Reading: Lecture de l'odomètre:	As of: Date du relevé:	
/ Insured By: LAVISH TRANSPORT LTD. Immatriculé et assuré au nom de:		N° de serie:	2LDPF5332DL055001	1457731
Registered To 16826035	11 01, 2021	Registered Vehicle: Véhicule immatriculé:		
Plate No. / N° de plaque: TF2967 Policy No. / N° de police: 17544783 Effective / Entrée en vigueur: 12:00 AM March	b 01 2021	Issue Date: Date de délivrance:	February 25, 2021	Unit : LT53FT04 Unité:
Registration Class: A8 Trailer	CULATION DU VÉHICULE DÉLIVRÉ EN NCE DE RESPONSABILITÉ AUTOMOB	NVERTU DE LA LOI SUR LES COND ILE AUX TERMES DE LA LOI SUR LA Document Number: N° de document:	SOCIÉTÉ D'ASSURANCE PUB	IL N'EST PAS UN LIQUE DU MANITOBA.
À titre de résident(e) du Manitoba, le Régime de protect l'exception des véhicules à caractère non routier). Des VEHICLE REGISTRATIO CARD UNDER THE MA	e and all other Autopac insurance a tion contre les préjudices personnu s renseignements sur le RPPP et l consultable à N CARD ISSUED UNDER THE DRI NITOBA PUBLIC INSURANCE CORF	are found in the Guide to Autopac els (RPPP) vous indemnise pour loutes les autres garanties Autopa a mpi.mb.ca. VERS AND VEHICLES ACT. THIS CA 20RATION ACT.	available at mpi.mb.ca. es blessures subies à la suit ac se trouvent dans le Guide RD IS NOT A MOTOR VEHICI	e d'accidents de la route (à des assurances Autopac, E LIABILITY INSURANCE
		Vehicle Description Description du véhicule Anti-Theft Device Dispositif antivol	: Semi-trailer Black 2LDPF5332DL055001 :	1457731
INSURANCE / ASSURANCE	LIMITS / LIMITES	3		
Territory: 1 Territoire: 1 Insurance Use: Code d'usage: Exempt		Autonomie de conduite		
Driver's Licence: Permis de conduire: Territory:		Vehicle Type <i>Genre de véhicule</i> Operation Range	. Italiei	
Policyholder: Titulaire de police:		Date d'entrée en vigueure		
Insurance Certificate Certificat D'assurance	www.mpi.mb.ca	N° de plaque/police Effective Date	: 12:00 AM March 01 (	
PUBLIC INSURANCE PUBLIQUE DU MANITOBA	Main Floor – 234 Donald Street Rez-de-chaussée - 234, rue Don Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4	nald Plate / Policy Number	TF2967 - 17544	783
MANITOBA SOCIÉTÉ D'ASSURANCE				

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	<ol> <li>Elapses de Tobrarilon du permis de conduirs</li> <li>Conductans servair apois</li> <li>Conductans apois</li> <li>Conductans apois</li> <li>Conductans apois</li> <li>Conductans apois</li> <li>Conductans apois</li> <li>Conductans apoint</li> <li>Conductans</li></ol>	1. Vurner comedianen 2. Dimetro comercialisme 2. Dimetro assider 3. Uneser maintrum, 70 harth 3. Uneser maintrum, 70 harth 4. Böhe automatique 5. Valide la jour exultement 7. Commenae assidiement 7. Commenae assidiement 2. Octobertionae assidiement	A. Fronins do mention spetcher pour froins à air. A. Fronins da m'Autoria R. Fronins d air Notron autorisé L. Fronins d air Autorisé-Régieur clé jou S. Fronins d air Autorisé-Régieur clé jou	Corther dies driftes (finte schres sont souts relearve die A Admissible à une épreuve des conclutes – C 5 8 Admissible à une épreuve des conclutes – C 6 7 Passage de l'Alpa intermediation à duppe frante 6 Passage de l'Alpa intermediation à duppe frante 6 Passage de drogon est discontinue O.C 1 à 5 6 Admissible pur driftory C 5 discontinue O.C 1 6 7 Admissible pur driftor C 5 discontinue O.C 1 6 6 Admissible pur driftory C 5	PROCEDURE FOR MAKING CHANGES down: The Sam requires output of advances to the second within 1.5 data. By your focus motion: monoto as the Sam requires output of the second vector rest of control motion and the second second second second second vector rest of COMMENT FARE DES CHANGEREANS COMMENT FARE DES CHANGEREANS and rest of the second second second second second second second to call motion control and second second second second second second to call motion control and second second second second second second to call motion control and second second second second second second to call motion control and second second second second second second to call motion control motion second second second second second second second to call motion control motion second second second second second second second second second second and second second second second second second second second second second and second second second second second second second second second second and second secon
<ol> <li>Listence Holder is Allowed to Operation.</li> <li>Semitater trucks including all whiches in classes 2, 3, 4 and 5.</li> <li>Suns hatter trucks including all whiches in classes 2, 2, 4 and 5.</li> <li>Duote horse an animal cupuely over 2, 4 bases provide a submoto classe of the classes an anoders of white curving parameterized in the classes includes the including an environment of the classes of the classes of the classes of the comparation of white curving parameterized in the comparation of white curving parameterized in the classes of th</li></ol>	L- Learner n CLiner's Licence States: L- Learner n CL F- Intermediate in CL F- Full State M- Muthoroped Train Course A- Authoroped Instruction	Connective intensis     Connective intensis     Connective intensis     Connective intensis     Connective intensis     Provide Stateming     Provide Stateming     Connective     A. Automittaneous     A. Automittaneous     Connective     Solution     Connective     Conne	Endorsements trate Auth states Auth. trate Auth. Inst. trate Auth. Stack Adj.	Date Codes Dates are subject to change A fourd fracts C-class 5 8. Read fract ED-class 5 6. Sarge 10 F C-matalon 0. DAR Francis 10 F C-matalon 0. DAR Francis 10 F E. Regibble 0 supervise Class 5 •••••••••••••••••••••••••••••••••••	PROCEEDURE FOR MANNEG CHANGES Prefor at charges of name accels advance. This has measured on colonge to take advance could intermediately. An indext condent condent activation of advances to take advances of the indext of the condent condent activation of advances of take Separate base is demonstrated on one of the measured on the advances of take and particular base in the demonstrate of the measured on the advances of take and particular base in the demonstrate of the measured of the measured on the advances of the measured of the measured of the measured of the advances of the advances of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the measured of the measured of the measured of the advances of the measured of the advances of the measured of the advances of the measured of the mea

#### INSURANCE CLAIM PROCEDURE

1. OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.

- 3. VISIT moi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- 4. THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE: WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

#### PROCÉDURE EN CAS DE SINISTRE

- 1. OBTENIR LE NUMÉRO DE PLAQUE D'IMMATRICULATION DE TOUS LES VÉHICULES EN CAUSE. 2. OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
- CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT. VISITEZ LE SITE WEB mpi.mb.ca POUR DE L'INFORMATION SUR LES COLLISIONS QUI 3.
- DOIVENT ÊTRE DÉCLARÉES À LA POLICE
- 4. L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

• NAME AND/OR ADDRESS THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS • VEHICLE DESCRIPTION OR USE

INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS DANS LES 15 JOURS • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### IMPORTANT NOTE

If you move to another province, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may invalidate your vehicle registration and insurance.

Si vous déménagez dans une autre province, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. Si non celles-ci pourraient être invalides.

#### 58843455 Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP) ed on the reversed hereof is transferred to Purchaser(s) Name(s)

Odometer Reading	□ km □ ml Date:
travelled by The odon The odon I/We declare	I/We declare the odometer reading does not accurately reflect the distance this vehicle because: ( < if applicable) neter has exceeded the mechanical limits and the reading started again at zero neter is not functioning or has been replaced or altered. this is the most recent ownership document issued for this vehicle and the odometer reading above is ess as otherwise declared.
Caution: Seller's	It is an offence to knowingly make a false declaration.
Signature	Date:
Purchaser's Signature	Date:
document.	and accept the conditions of the Notice to Purchaser on the registration certificate that was attached to
	nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la personne x personnes suivantes):
Acheteur(s) Lecture de l'odomètre	// Milles Date:
	ment- erreur du compteur l'odomètre. Je déclare (nous déclarons) que le relevé du compteur ne pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( - cochez le mot
	oteur a dépassé ses limites mécaniques et il est retourné à zéro. steur ne fonctionne pas, ou il a été remplacé ou modifié.
véhicule et q	on contraire à cet effet, je déclare (nous déclarons) que le plus récent document de propriété émis pour le ue le relevé du compteur l'odomètre indiqué ci-dessus sont exacts.
Encoder and an and an and a	Quiconque fait sciemment une fausse déclaration commet une infraction.
Signature du vendeur	Date :
Signature de	4

#### Seller to give purchaser completed TOD with Bill of Sale

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- 1) does not guarantee the accuracy and

 does not guarantee the accuracy and completeness of this information; and
 is not liable for any loss arising from reliance by any person on incorrect information in this document.
 Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

- ne peut garantir que les renseignements fournis sont exacts et complets;
- 2) ne saurait être tenu responsable des pertes découlant de l'absence de fiabilité des renseignements indiqués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule

#### **CANADA INTER-PROVINCE**

MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonmen and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses réglements.

Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour blessures et dommages matériels découlant de fusage du véhicule c-idécrit, conformément aux limi minimales exigées par les lois d'assurance en vigueur partout au Canada

AVERTISSEMENT-Quiconque émet ou présente un tel certificat comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupable d'une infraction passible d'une forte amende et/ou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'être présenté comme preuve d'assurance lorsque la police l'exige. The Manitoba Public Insurance Corporation Société d'assurance publique du Manitoba

l'acheteur Date : J'ai lu et l'accepte les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent



SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

**Insurance Certificate** Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

**Driver's Licence:** Permis de conduire: Territory: Territoire: Insurance Use:

Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF2968 - 17544784 N° de plaque/police: Effective Date: 12:00 AM March 01, 2021 Date d'entrée en vigueure:

Vehicle Type: Trailer Genre de véhicule: **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2013 LODE KING Description du véhicule: Semi-trailer Black 2LDPF5334DL055002 Anti-Theft Device:

1457732

Dispositif antivol:

Issue Date:

Registered Vehicle: 2013 LODE KING Véhicule immatriculé: Semi-trailer Black

February 25, 2021

As of:

Date du

relevé:

NSC:

Unit : LT53FT05

1457732

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.



VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Registration Class: A8 Trailer Classe d'immatriculation: Document Number: 33016220 N° de document: Plate No. / N° de plaque: TF2968 Policy No. / N° de police: 17544784 Date de délivrance:

Effective / Entrée en vigueur: 12:00 AM March 01, 2021 Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD.

Imm assuré a

atricule et u nom de:		Serial Number: 2LDPF53 N° de série:	334DL055002
	(BRE):	Odometer Reading: Lecture de l'odomètre:	As o Date d
MPI Use: Other Réservé à la Société: PRP %:	(RRF): N/A KG <i>(FTI):</i> N/A KG	Owners / Propriétaires: EASY FR8 LINES LTD.	relevé
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Signature / Signature:

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# 58843456 INSURANCE CLAIM PROCEDURE 1. OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

- 2. OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE; WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

- PROCÉDURE EN CAS DE SINISTRE
- 1. OBTENIR LE NUMÉRO DE PLAQUE D'IMMATRICULATION DE TOUS LES VÉHICULES EN CAUSE 2. OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
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- L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

NAME AND/OR ADDRESS THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS • VEHICLE DESCRIPTION OR USE

INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS DANS LES 15 JOURS • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### **IMPORTANT NOTE**

If you move to another province, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may invalidate your vehicle registration and insurance.

Si vous déménagez dans une autre province, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. Si non celles-ci pourraient être invalides.

58843456 d on the reversed hereof is transferred to Purchaser(s) Name(s) Odometer Reading km 🗆 ml Date Warning odometer discrepancy I/We declare the odometer reading does not accurately reflect the distance Avelled by this vehicle because: ( < if applicable) The odometer has exceeded the mechanical limits and the reading started again at zero Travelied by this the exceeded the mechanical limits and the recently and the definition of the dometer is not functioning or has been replaced or altered.
I'We declare this is the most recent ownership document issued for this vehicle and the odometer reading above is accurate unless as otherwise declared.
I' is an offence to knowingly make a false declaration. Seller's Signature -Date Purchaser's 100 Signature Date: I have read and accept the conditions of the Notice to Purchaser on the registration certificate that was attached to this document Je déclare (nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la personne suivante (aux personnes suivantes) Acheteur(s) Lecture de km Milles l'odomètre Date:

Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP)

Avertissements errour du compteur l'odomètre Je déclare (nous déclarons) que le relevé du compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( - cochez le motif approprié).

Le compteur a dépassé ses limites mécaniques et il est retourné à zéro Le compteur ne fonctionne pas, ou il a été remplacé ou modifié. 

Sauf indication contraire à cet effet, je déciare (nous déclarons) que le plus récent document de propriété émis pour le véhicule et que le relevé du compteur l'odomètre indiqué ci-dessus sont exacts.

nt une fausse déc

Signature	
du vendeur 🕞	Date :
Signature de	
l'acheteur	Date :

J'ai lu et j'accepte les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent

Seller to give purchaser completed TOD with

### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- does not guarantee the accuracy and completeness of this information; and
- 2) is not liable for any loss arising from reliance by any person on incorrect information in this document.

Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle.

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

 ne peut garantir que les renseignements fournis sont exacts et complets; ne saurait être tenu responsable des pertes découlant de l'absence de fiabilité

des renseignements indiqués sur le présent certificat. L'acheteur devrait procéder à toutes les

vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule

## CANADA INTER-PROVINCE

MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or faderal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses règlements. Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour blessures et dommages matérieis

découlant de l'usage du véhicule ci-décrit, conformément aux limite minimales exigées par les lois d'assurance en vigueur partout au Canada

AVERTISSEMENT-Quiconque émet ou présente un tel certificat comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupable d'une infractiv passible d'une forte amende et lou d'emprisonnement et d'une ofraction suspension de son permis

Ce certificat doit être laissé dans le véhicule assuré afin d'étre e preuve d'assurance lorsque la police l'exi The Manitoba Public Insurance Corporation

Société d'assurance publique du Manitoba

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA	Main Floor – 234 Donald Streel <i>Rez-de-chaussée - 234, rue Dc</i> Box 6300 / <i>C.P. 6300</i> Winnipeg, MB R3C 4A4			
Insurance Certificate Certificat D'assurance	www.mpi.mb.ca	N° de plaque/police Effective Date Date d'entrée en vigueure	12:00 AM March 01 2	
Policyholder: Titulaire de police:	D.	Date a entree en vigueure		
Driver's Licence: Permis de conduire: Territory: 1 Insurance Use: Code d'usage: Exempt		Vehicle Type Genre de véhicule Operation Range Autonomie de conduite		
INSURANCE / ASSURANCE	LIMITS / LIMITE	S		
		Vehicle Description Description du véhicule Anti-Theft Device Dispositif antivol	Semi-trailer Gray 2LDSD5129EG057462	1459149
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Registration Class: A8 Trailer Classe d'immatriculation:		Document Number: N° de document:		NSC: CCS:
Plate No. / N° de plaque: TF2969 Policy No. / N° de police: 17544785		Jacque Deter	February 25, 2021	Unit : LT51S011 Unité:
Registered To 16826035	rch 01, 2021	Registered Vehicle: Véhicule immatriculé:		
/ Insured By: LAVISH TRANSPORT LTD. Immatriculé et assuré au nom de:		Serial Number: <i>N° de série:</i>	2LDSD5129EG057462	1459149
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MPI Use: Other Réservé à la Société: PRP %:	(RRF): (FTI): N/A KG	Owners / Propriétaires: EASY FR8 LINES LTD		
11916 022521 x	2	A Certificate of Inspection is not req Le certificat d'inspection n'est pas e		
A2K3 - CERT 03 - 19	Signature / Signature:			

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#### INSURANCE CLAIM PROCEDURE

1. OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

- 2. OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
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#### PROCEDURE FOR MAKING CHANGES

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 NAME AND/OR ADDRESS THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS

• VEHICLE DESCRIPTION OR USE • INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

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58843457 Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP)

Odometer       I/W I and Date:         Wanning odometer discrepancy       I/We declare the odometer reading does not accurately reflect the distance travelled by this vehicle because: (> if applicable)         The odometer is not functioning or has been replaced or altered.         I/We declare this is the most recent ownership document issued for this vehicle and the odometer reading above is accurate unless as otherwise declared.         Cattlon:       It is an offence to knowingly make a false declaration.         Seller's       Signature         Purchaser's       Date:         Signature       Date:         I have read and accept the conditions of the Notice to Purchaser on the registration certificate that was attached document.         J déclare (nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la person suivante (aux personnes suivantes):         Acheteur(s)       /         Lecture de       /         Cordissement concliner pas, ou l a été remplace set il est retourné à zéro.       Le compteur ne dépassé ses limites mécaniques et il est retourné à zéro.         Le compteur ne dépassé ses limites mécaniques et il est retourné à zéro.       Le compteur ne dépassé ses limites mécaniques et il est retourné à zéro.         Signature       Le compteur a dépassé ses limites mécaniques et il est retourné à zéro.       Le compteur a dépassé ses limites mécaniques et il est retourné à zéro.         Le compteur a dépassé ses limites mécaniques et il est	Purchaser(s) Name(s)	/		
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Purchaser's			Da	ite:
I have read and accept the conditions of the Notice to Purchaser on the registration certificate that was attached document. Je déclare (nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la person suivante (aux personnes suivantes): Acheteur(s) Lecture de Notice to Purchaser / Avertissemente orreur du compteur l'odomètre // Milles Date: Avertissemente orreur du compteur l'odomètre // Milles Date: Avertissemente draser du compteur l'odomètre // Le compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( < cochez le trapproprié). Le compteur a dépassé ses limites mécaniques et il est retourné à zéro. Le compteur ne fonctionne pas, ou il a été remplacé ou modifié. Sauf indication contraire à cet effet, je déclare (nous déclarons) que le plus récent document de propriété émis pouvéhicule et que le relevé du compteur l'odomètre indiqué ci-dessus sont exacts. Attention: Quiconque fait sciemment une fausse déclaration commet une infraction. Signature de				
Achetaur(s)       /         Lecture de l'odomètre       /         I'redomètre       /         Acvettissements create du compteur l'odomètre       Je déclare (nous déclarons) que le relevé du compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( < cochez le t approprié).         Le compteur a dépassé ses limites mécaniques et il est retourné à zéro.         Le compteur ne fonctionne pas, ou il a été remptade ou modifié.         Sauf indication contraire à cet effet, je déciare (nous déclarons) que le plus récent document de propriété émis pou véhicule et que le relevé du compteur l'odomètre indiqué ci-dessus sont exacts.         Attention:       Quiconque fait sciemment une fausse déclaration commet une infraction.         Signature de       Date :	document. Je déclare (nous déclarons) que la	propriété du véhicule décrit au		
Lecture de l'odomètre       km       Milles       Date:         Avertissemente orreur du compteur l'odomètre       Je déclare (nous déclarons) que le relevé du compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif auivant (> cochez le r approprié).         Le compteur a dépassé ses limites mécaniques et il est retourné à zéro.       Le compteur ne fonctionne pas, ou il a été remplacé ou modifié.         Sauf indication contraire à cet effet, je déclare (nous déclarons) que le plus récent document de propriété émis pouvéhicule et que le relevé du compteur l'odomètre indiqué c-idesus sont exacts.         Attention:       Quiconque fait sciemment une fausse déclaration commet une infraction.         Signature de       Date :				
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du vendeur Date : Date :		ment une fausse déclaration co	ommet un	ne infraction.
			l	Date :
l'acheteur Date :	Signature de			Date :

L'ai lu et l'acc les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent Seller to give purchaser completed TOD with Bill of Sale

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- 1) does not guarantee the accuracy and
- completeness of this information: and 2) is not liable for any loss arising from
- reliance by any person on incorrect information in this document.

Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

- 1) ne peut garantir que les renseignements fournis sont exacts et complets. 2) ne saurait être tenu responsable des
- pertes découlant de l'absence de fiabilité des renseignements indiqués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule.

#### **CANADA INTER-PROVINCE** MOTOR VEHICLE LIABILITY INSURANCE CARD

CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses réglements.

Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour blessures et dommages matérieis découlant de l'usage du véhicule c'i-décrit, conformément aux limites minimales exigées par les lois d'assurance en vigueur partout au AVERTISSEMENT-Quiconque émet ou présente un tel certificat

comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupable d'une infractic passible d'une forte amende et/ou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'étre ve d'assurance lorso The Manitoba Public Insurance Corporation

Société d'assurance publique du Manitoba

MANITOBA

SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

**Insurance** Certificate Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

Driver's Licence: Permis de conduire: Territory: 1 Territoire: 1 Insurance Use: Exempt Code d'usage:

**INSURANCE / ASSURANCE** 

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF2970 N° de plaque/police: - 17544786 Effective Date: 12:00 AM March 01, 2021 Date d'entrée en vigueure:

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2014 LODE KING Description du véhicule: Semi-trailer Gray 2LDSD5120EG057463 Anti-Theft Device: Dispositif antivol:

1459150

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.



VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Document Number: 20040440

1 NSC.

Classe d'immatriculation:	N° de document:	33243148	CCS:
Plate No. / <i>N° de plaque:</i> TF2970 Policy No. / <i>N° de police:</i> 17544786	Issue Date: Date de délivrance:	February 25, 2021	Unit : LT51S012 Unité:
Effective / Entrée en vigueur: 12:00 AM March 01, 2021	Registered Vehicle: Véhicule immatriculé:		
Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD.	1		
Immatriculé et assuré au nom de:	Serial Number: N° de série:	2LDSD5120EG057463	1459150
(DDE)-	Odometer Reading: Lecture de l'odomètre:	As of: Date du	
(RRF): N/A KG (FTI): N/A KG	Owners / Propriétaires	s: relevé:	
MPI Use: Other Réservé à la Société: PRP %:	EASY FR8 LINES LT	D.	
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11010	A Certificate of Inspection is not re Le certificat d'inspection n'est pas		
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Signature / Signature			

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#### INSURANCE CLAIM PROCEDURE

OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

- OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- 4. THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE: WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG
  - (TOLL FREE) 1-800-665-2410

58843458

#### PROCÉDURE EN CAS DE SINISTRE

- 1. OBTENIR LE NUMÉRO DE PLAQUE D'IMMATRICULATION DE TOUS LES VÉHICULES EN CAUSE. 2. OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
- CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT. VISITEZ LE SITE WEB <u>mpi.mb.ca</u> POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE.
- L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

NAME AND/OR ADDRESS
 THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS

• VEHICLE DESCRIPTION OR USE . INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS DANS LES 15 JOURS • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### **IMPORTANT NOTE**

If you move to another province, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may invalidate your vehicle registration and insurance.

Si vous déménagez dans une autre province, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. Si non celles-ci pourraient être invalides.

Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP) d on the reversed hereof is transferred to

Purchaser(s) Name(s)	1		
Odometer Reading	km		Date:
travelled by this vehicle because; The odometer has exceeded ti The odometer is not functionin We declare this is the most rece accurate unless as otherwise dec Caution: It is an offence to k Seller's	<ul> <li>(v if applicable) he mechanical limits and the readi g or has been replaced or altered. int ownership document issued for</li> </ul>	ing started a this vehicle	is not accurately reflect the distance gain at zero and the odometer reading above is
Purchaser's Signature			
document.			stration certificate that was attached to
suivante (aux personnes suivante		0100 000 pre	
Acheteur(s)			
Lecture de l'odomètre	□ km	☐ Milles	Date:
	npteur l'odomètre   Je déclare (r	nous déclaro	
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the second se	mment une fausse déclaration cor	mmet une ini	fraction.
Signature du vendeur		Date	
Signature de		Date	
l'acheteur -		Date	

J'al lu et j'accepte les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent Seller to give purchaser completed TOD with Bill of Sale

#### Notice to Purchasers

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- 1) does not guarantee the accuracy and completeness of this information: and
- 2) is not liable for any loss arising from reliance by any person on incorrect

information in this document. Purchaser should carry out all the usual

checks and searches respecting the vehicle including searches for liens against the vehicle

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente. Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

- 1) ne peut garantir que les renseignements fournis sont exacts et complets. 2) ne saurait être tenu responsable des
- pertes découlant de l'absence de fiabilité des renseignements indigués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule.

#### **CANADA INTER-PROVINCE** MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE

Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

La présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses règlements. Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour blessures et dommages matériels découlant de fusage du véhicute cl-décrit, conformément aux limites minimales exigées per les lois d'assurance en vigueur partout au Canada.

AVERTISSEMENT-Quiconque émet ou présente un tel certificat comme preuve d'une police d'assurance-assonsabilité qui effectivement n'est pas en vigueur, est coupable d'une infractic passible d'une forte amende et/ou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'étre résenté com ive d'assu nce lorsque la police l'e The Manitoba Public Insurance Corporation

Société d'assurance publique du Manitoba

MANITOBA

SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

**Insurance** Certificate Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

Driver's Licence: Permis de conduire: Territory: 1 Territoire: 1

Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: N° de plaque/police: TF4058 - 18509384 Effective Date: 12:07 PM February 25, 2021 Date d'entrée en vigueure:

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2016 DOONAN Description du véhicule: Semi-trailer BLACK 1D9BG5334G1609228

2294410

Anti-Theft Device: Dispositif antivol:

Document Number:

NISC.

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.

1



VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Classe d'immatriculation:	N° de document: CCS:	
Plate No. / N° de plaque: TF4058 Policy No. / N° de police: 18509384	Issue Date: February 25, 2021 Unit : 53LS011T Date de délivrance:	
Effective <i>i Entrée en vigueur:</i> 12:07 PM February 25, 2021	Registered Vehicle: 2016 DOONAN Véhicule immatriculé: Semi-trailer BLACK	
Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD.		
Immatriculé et assuré au nom de:	Serial Number: 1D9BG5334G1609228 2294410 N° de série: 2294410	
(RRE)·	Odometer Reading: As of: Lecture de l'odomètre: Date du relevé:	
(RRF): ( <i>FTI</i> ):	Owners / Propriétaires:	
MPI Use: Other Réservé à la Société: PRP %:	LAVISH TRANSPORT LTD.	
T1916		
022521 ×	A Certificate of Inspection is not required for this vehicle type. Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.	
Signature / Signature:		

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#### INSURANCE CLAIM PROCEDURE

1. OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.

 OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.

- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE; WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

#### PROCÉDURE EN CAS DE SINISTRE

- 1. OBTENIR LE <u>NUMÉRO DE PLAQUE D'IMMATRICULATION</u> DE TOUS LES VÉHICULES EN CAUSE.
- OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT.
- VISITEZ LE SITE WEB <u>mpi.mb.ca</u> POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE.
- 4. L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

• NAME AND/OR ADDRESS

THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS • VEHICLE DESCRIPTION OR USE

INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS <u>DANS LES 15 JOURS</u> • DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### IMPORTANT NOTE

If you <u>move to another province</u>, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may <u>invalidate your vehicle registration and insurance</u>.

Si <u>vous déménagez dans une autre province</u>, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. <u>Si non celles-ci pourraient être</u> <u>invalides.</u>

58843461 Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP)

Purchaser(s) Name(s)	1
Odometer Reading	km ml Date:
travelled by this vehicle because: The odometer has exceeded th The odometer is not functioning IWe declare this is the most recer accurate unless as otherwise declared	e mechanical limits and the reading started again at zero or has been replaced or altered. I ownership document issued for this vehicle and the odometer reading above is
Purchaser's signature	Date:
document.	Ins of the <b>Notice to Purchaser</b> on the registration certificate that was attached to the propriété du véhicule décrit au verso des présentes a été transférée à la personne
suivante (aux personnes suivantes	):
Acheteur(s) Lecture de l'odomètre	l/
	oteur l'odomètre de clare (nous déclarons) que le relevé du compteur ne stance réellement parcourue par le véhicule, pour le motif suivant ( < cochez le motif
	nites mécaniques et il est retourné à zéro. s, ou il a été remplacé ou modifié.
véhicule et que le relevé du compt	r, je déclare (nous déclarons) que le plus récent document de propriété émis pour le aur l'odomètre indiqué ci-dessus sont exacts.
and a second s	nment une fausse déclaration commet une infraction.
Signature du vendeur	Date :
Signature de l'acheteur	Date :

l'acheteur Date : \_\_\_\_\_\_ Date : \_\_\_\_\_\_\_ J'ail ui d'jaccepte les conditions de l'Avis aux acheteurs qui apparaît sur le certificat d'immatriculation joint au présent decument Seller to give purchaser completed TOD with Bill of Sale:

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- does not guarantee the accuracy and completeness of this information; and
- 2) is not liable for any loss arising from
- reliance by any person on incorrect information in this document.

Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle.

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente. Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba: 1) ne peut garantir que les renseignements

- fournis sont exacts et complets; 2) ne saurait être tenu responsable des
- 2) ne saural etre terra responsable des pertes découlant de l'absence de fiabilité des renseignements indiqués sur le présent certificat. L'acheteur devrait procéder à toutes les

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule.

#### CANADA INTER-PROVINCE MOTOR VEHICLE LIABILITY INSURANCE CARD

CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses règlements.

Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour biessures et dommages matériels décaulant de l'usage du véhicule ci-déert, conformément aux limites minimales exigées par les lois d'assurance en vigueur partout au Canada. AVERTISSEMENT-Ouiconque émet ou présente un tel certificat

AVERTISSEMENT-Juliconque emet ou présente un tel certities comme preuve d'une police d'assurance-responsabilité qui effectivement n'est pas en vigueur, est coupable d'une infraction passible d'une forte amende etitou d'emprisonnement et d'une suspension de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'être présenté comme preuve d'assurance lorsque la police l'exige. The Manitoba Public Insurance Corporation

Société d'assurance publique du Manitoba

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

**Insurance Certificate** Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD

**Driver's Licence:** Permis de conduire: Territory: 1 Territoire: Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF4059 - 18509385 N° de plaque/police: Effective Date: 12:09 PM February 25, 2021 Date d'entrée en vigueure:

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2016 DOONAN Description du véhicule: Semi-trailer BLACK 1D9BG5336G1609229 Anti-Theft Device:

2294411

## Dispositif antivol:

NSC:

Unit : 53LS012T

2294411

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about

this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca. À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.

Manitoba

VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Registration Class: A8 Trailer Classe d'Immatriculation: Plate No. / N° de plaque: TF4059 Policy No. / N° de police: 18509385 Document Number: 33243698 N° de document: Issue Date: February 25, 2021 Date de délivrance: Effective / Entrée en vigueur: 12:09 PM February 25, 2021 Registered Vehicle: 2016 DOONAN Véhicule immatriculé: Semi-trailer BLACK Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD. Immatriculé et Serial Number: 1D9BG5336G1609229 assuré au nom de: N° de série: **Odometer Reading:** As of: Date du Lecture de l'odomètre: relevé: **Owners / Propriétaires:** MPI Use: Other LAVISH TRANSPORT LTD. Réservé à la Société: PRP %: 11916 A Certificate of Inspection is not required for this vehicle type Le certificat d'inspection n'est pas exigé pour ce genre de véhicule. 07257

Signature / Signature:

A2K3 - CERT. - 03 - 19

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de Winnipeg ou d'une municipalité urbaine ou dans evenes de Winnipeg ou d'une municipalité urbaine ou dans une de Aleman, est la conducteur est fituleire d'un permis de la agrocole si le conducteur est fituleire d'un permis de la conducteur est dep de 16 ens of fitulei la conducteur est dep de no 15 (dappe intente). Lour matériel pour la la conducteur est dep de na le intende sont une route transferiel de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont une route subsection de la conducteur est dep de na le intende sont est dep de na le int ne transportant pas de passagers; camon à deux essieux; cour anamérie de valicués estateux et d'un valicué remonutué d'un camor à deux esseux et d'un valicué remonutué d'un tempor de la classa d'a lamatraturité contrans camora de la classa de la classa d'a lamatraturité contrans camora avectore avectore estateux est trataleux in remais de la provoce Automobile autre qu'un véhicule de la classe 4; autobus

en mabére de conducteur surveillant,

(Full stage) licence; may operate a moped if 16 years of age or older; may operate agricultural equipment or infrastructure equipment on a a pesenger car or a truck with two axies, and a superentiation of the car a truck with two axies. Class 3 weight of up to 4,540 kg, may operate Class 3 vehicles registered as a farm truck and the driver tocks a cardination of the card of the ficult stage) licence: may compare 11 for the stage) licence. and 36 parsongers (while carrying parsongers), but while not carrying parsongers, a truck with the autor car (other than Class 4 whickes), a the autor carrying parsongers, a truck with the autor carrying parsongers, and a parsongers a contrainted or truck and the autor carrying parsongers, and a parsongers and a parsongers, and a parsongers and a p we avise or Class 5 preserved force which and a proved vehicle with a regulation of constrained anoghing increase than 4,540 kg. Incudates all vehicles in Classes 4 and 5. A multimotes and other emergency vehicles, burses with a seating approximative passengers) and passengers (which carrying passengers) and action burses with a seating approximative passengers) and action burses with a seating approximative passengers and a section burses with a seating approximative passengers and a section burses with a seating approximative passengers and a section burses with a seating approximative passengers and a section burse with a seating approximative passengers and a section burses with a seating approximative passengers and a section burse with a seating approximative passengers and a section burse with a seating approximative passengers and a section burse with a seating approximative passengers approximative passenger

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Licence Holder is Allowed to Operate: Semi-trailer trucks including all vehicles in classes 2, 8, 4 and 5,

5. Valida la jour seulement 6. Freins assistés 7. Commandes manuelles контоная SUG025LDSBN understand un o snid e il ribsjoi u o je jinului eujue europuo - Doil étre accompagné d'un conducteur surveillant pour
 - Doil étre accompagné d'un conducteur surveillant pour - Instruction autousee I - Intermediate F - Full Stage M - Motorcycle Train Course M - Motorcycle Instruction F - Etape de formation en motocyclisme M - Etape de formation en motocyclisme L - Conducteur surveillé avec plus d'un passager entre 1 - Conducteur surveillé avec plus d'un passager entre minuit et 05:00 L - Leaner's Licence States: JOS n'amen's L'Internet JOS n'alatement States States Etapes de l'obtention du permis de conduire: .equirements. 6. Motorcycles. Jeaus Suisialed to solect seven beeds Minnipeg, an urban municipality or a restricted Minnipeg, an urban municipality or a restricted

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 Power brakes
 Power brakes 2. Power Steering 3. Maximum speed of 70km 4. Automatic Transmission Yerres correcteurs
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COMMENT FAIRE DES CHANGEMENTS Another compet summersers which according to POV interesting the competition of a model with a model interesting the power of the po

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PROCEDURE FOR MAKING CHANGES

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MANITOBA PUBLIC OF WINNIPEG

SOON AS POSSIBLE TO 204-985-7000, OUTSIDE

THE ACCIDENT SHOULD BE REPORTED AS INSURANCE BY PHONE: WITHIN WINNIPEG (TOLL FREE) 1-800-665-2410

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VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLI

OBTAIN THE NAMES, ADDRESSES AND PERSONS INJURED AND WITNESSES TO

D DRIVER'S LICENCE NUMBER OF ALL DRIVERS, TO THE ACCIDENT.

INSURANCE CLAIM PROCEDURE 22 INSURANCE CLAIM PROCEDURE PLATE NUMBER OF ALL VEHICLES INVOLVED.

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ADDRESS TO BE REPORTED WITHIN 15 DAYS REPORT ALL CHANGES OF • NAME AND/OR ADDRESS THE LAW REQUIRES CHANGES OF AI • VEHICLE DESCRIPTION OR USE • INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

COMMENT FAIRE DES CHANGEMENTS

CAUSE.

OBTENIR LE <u>NUMÉRO DE PLAQUE D'IMMATRICULATION</u> DE TOUS LES VÉHICULES EN C OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT.

PROCÉDURE EN CAS DE SINISTRE

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VISITEZ LE SITE WEB <sub>II</sub>DI, CA POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE.

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT • DE NOM OU D'ADRESSE LA LOI EXIGE OUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS LA LOI EXIGE OUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS • DE ANS LES 15 JOURS • DE DESCRIPTION OU D'UTLISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE

À VOTRE BUREAU D'AUTOPAC LOCAL

L'ACCIDENT DEVRAIT ÉTRE DÉCLARÉ LE PLUS TÓT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHOMANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

# MPORTANT NOTE

If you move to another province, it is important to ascertain and comply with local laws relating to vehicle registration Failure to comply may and insurance requirements.

Si vous déménagez dans une autre province, ne manquez insurance. invalidate your vehicle registration and

pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. <u>Si non celles-ci pourraient être</u> invalides.

(DTP) int (TOD) / Do rship Doc of OM Transfer

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Date : Û yendeur

Date

Ini conditions de l'Avis aux acheteurs 1 a 'ai lu et j'a

to give purchaser completed TOD with Notice to Purchasers

 ....s uncurrent is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:
 1) does not guarantee the motor Seller to Bill of Si This doo

vendeur doit remettre à l'acheteur le DTP nent rempli ainsi que le contrat de vente. Avis aux acheteurs dûr

Le présent document est fondé sur les renseignements fountis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Maniloba: 1) ne peut garantir que les renseignements formis sont exacts et compiets:

tout

CANADA INTER-PROVINCE MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE

Contractor 10 storogram and the United States of America En vigeur au Canada and the United States of America En vigeur au Canada and the United States of America En vigeur au Canada et aux Etats - Units d'Amerique Manitoba Public Insurance Corporation Act and regulations thereaunder. This card certifies that the party named herein is insured against liability for bodily injury and properly damage antising out of the motor which descriptions and the party amount noi loss than the statucy minimum requirements of any provinces or federal lenritory of Canada MankING - Any procervino issues or production by provinces or federal lenritory of Canada MankING - Any procervino issues or production a statut by province or fielderal lenritory of Canada MankING - Any procervino issues or production and his licence may be suppended. This card statude by manufor imprisonment and his licence may be suppended. The present of the state of the set region confine it responsibility pour bissues conformed by police.

u présente un tel certifica -responsabilité qui oupable d'une infraction recomment et d'une preuve d'une police d'assurance ou ment n'est pas enice d'assurance -d'une forte amende et lou d'empr on de son permis. nada. AVERTISSEMENT-Quic

assuré afin d'être certificat doit être laissé dans le véhicule 00

visenté comme preuve d'assurance lorsque la police l'axige. The Manitoba Public Insurance Corporation Société d'assurance publique du Manitoba

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ne saurait être tenu responsable des pertes découlant de l'absence de fiabilité des renseignements indiqués sur le

présent certificat. L'achateur devrait procéder à toutes les vérifications et recherches d'usage conc la véhicule, y compris la vérification et autre intérêt financier détenu sur le véhic

does not guarantee the accuracy and completeness of this information; and 2) is not liable for any loss a nising from reliance by any person on incorrect information in this document. Purchaser should carry out all the usual checks and searches respecting the vehicle nocluding searches for liens against the vehicle.

Notice to Purchaser conditions of the

MANITOBA PUBLIC INS

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA Main Floor – 234 Donald Street *Rez-de-chaussée - 234, rue Donald* Box 6300 / *C.P. 6300* Winnipeg, MB R3C 4A4 www.mpi.mb.ca

#### Insurance Certificate Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

Driver's Licence: Permis de conduire: Territory: 1 Territoire: 1

Insurance Use: Code d'usage: Exempt

INSURANCE / ASSURANCE

Plate / Policy Number: N° de plaque/police: Effective Date: Date d'entrée en vigueure: TF4060 - 18509386 12:11 PM February 25, 2021

Vehicle Type: Genre de véhicule: <sup>Trailer</sup> Operation Range: Autonomie de conduite:

LIMITS / LIMITES

Vehicle Description: 2016 DOONAN Description du véhicule: Semi-trailer BLACK 1D9BG5336G1609232 Anti-Theft Device:

2294414

Anti-Theft Device: Dispositif antivol:

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

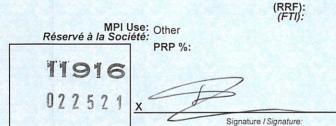
À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.



VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA.

Registration Class: A8 Trailer *Classe d'immatriculation:* Plate No. / N° de plaque: TF4060 Policy No. / N° de police: 18509386 Effective / Entrée en vigueur: 12:11 PM February 25, 2021

Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD. Immatriculé et assuré au nom de:



Document Number: 33243728 NSC: N° de document: Unit: 53LS015T Issue Date: February 25, 2021 Date de délivrance: Registered Vehicle: 2016 DOONAN Véhicule immatriculé: Semi-trailer BLACK Serial Number: 2294414 1D9BG5336G1609232 N° de série: **Odometer Reading:** As of: Lecture de l'odomètre: Date du relevé: **Owners / Propriétaires:** LAVISH TRANSPORT LTD. A Certificate of Inspection is not required for this vehicle type. Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.

A2K3 - CERT. - 03 - 19

Licence Holder is Allowed to Operate: 1. Semi-traiter trucks including all vehicles in classes	
<ol> <li>3, 4 and 5.</li> <li>3. Busis hawng a seating capacity over 24 passengers (while carrying passengers). (school busise hawng a seating capacity over 36 passengers (while carrying passengers). Includes</li> </ol>	+ N
3. A truck with more than two allels, a combination of whickes that house that who allels, a combination of autes (not) including a semi-truckin more than two combination of whickes constrained in truckin, and how autes or class 5 patempter whicke, and a lower whiche with a regulation of gross which how and which within a regulation of gross which how and which within a regulation of gross which lower which within a regulation of gross which how and a lower which within a regulation of gross which how and which within a regulation of gross which how are already and a lower which and a lower which with a regulation of gross which how are already as a set of the set of the set how a set of the set of the set of the set how a set of the set of the set how a set of the set of the set how a set of the set of the set of the set of the set how a set of the s	<ul> <li>Winnerward ond substate 3, et al. 0.</li> <li>Chamban syndrigh plana de oldurar sessiour, anternahle de wholicites aquí compandu ta cemania a planta plana de ducar sessiour, finais pais une sami-armonque), enteranha de wholicite de buzitatione de la classa S et d'un witholicit anningrue donte la polisi nominal burt autordes disparase é anningrue donte la polisi nominal burt autordes disparase é</li> </ul>
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5. Daytme cn/y 6. Power brakes 7. Hand contries 8. Operate Moped only 9. Scien mitrors X. See addiarctum	<ol> <li>Valide In pur seutement</li> <li>Error assistes</li> <li>Correntations</li> <li>Correntations</li> <li>Correntations</li> <li>Reproduct assidument</li> <li>Reproduct assidum</li></ol>
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dun véhicule à moteur doivent ét	removement of a SAPM investment.

#### INSURANCE CLAIM PROCEDURE

- OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.
- OBTAIN THE NAMES, ADDRESSES AND DRIVER'S LICENCE NUMBER OF ALL DRIVERS PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- 3. VISIT mpi.mb.ca FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- 4. THE ACCIDENT SHOULD BE REPORTED AS SOON AS POSSIBLE TO MANITOBA PUBLIC INSURANCE BY PHONE: WITHIN WINNIPEG 204-985-7000, OUTSIDE OF WINNIPEG (TOLL FREE) 1-800-665-2410

- PROCÉDURE EN CAS DE SINISTRE
- 1. OBTENIR LE NUMÉRO DE PLAQUE D'IMMATRICULATION DE TOUS LES VÉHICULES EN CAUSE. 2. OBTENIR LE NOM L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUS LES
- CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT. VISITEZ LE SITE WEB <u>mpi.mb.ca</u> POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE. 3
- 4. L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ LE PLUS TÔT POSSIBLE À LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA EN TÉLÉPHONANT AU 204 985-7000 (WINNIPEG) OU SANS FRAIS AU 1 800 665-2410 (EXTÉRIEUR DE WINNIPEG).

#### PROCEDURE FOR MAKING CHANGES

REPORT ALL CHANGES OF

• NAME AND/OR ADDRESS THE LAW REQUIRES CHANGES OF ADDRESS TO BE REPORTED WITHIN 15 DAYS

• VEHICLE DESCRIPTION OR USE INSURANCE COVERAGE

TO YOUR LOCAL AUTOPAC OUTLET IMMEDIATELY

#### COMMENT FAIRE DES CHANGEMENTS

SIGNALEZ IMMÉDIATEMENT TOUT CHANGEMENT . DE NOM OU D'ADRESSE LA LOI EXIGE QUE LES CHANGEMENTS D'ADRESSE SOIENT SIGNALÉS DANS LES 15 JOURS DE DESCRIPTION OU D'UTILISATION DU VÉHICULE • DE PROTECTION D'ASSURANCE À VOTRE BUREAU D'AUTOPAC LOCAL

#### IMPORTANT NOTE

If you move to another province, it is important to ascertain and comply with local laws relating to vehicle registration and insurance requirements. Failure to comply may invalidate your vehicle registration and insurance.

Si vous déménagez dans une autre province, ne manquez pas de respecter les lois locales concernant l'immatriculation et l'assurance de votre véhicule. Si non celles-ci pourraient être invalides.

58843463 IWe Declare that the vahicle december Transfer of Ownership Document (TOD) / Document de tranfert de propriété (DTP) ed on the reversed hereof is transferred to Purchaser(s) Name(s)

Odometer 🗆 km 🗖 ml Date: 
 Warming odometer discrepancy
 IWe declare the odometer reading does not accurately reflect the distance travelled by this vehicle because: (→ if applicable)

 □ The odometer has exceeded the mechanical limits and the reading started again at zero

 □ The odometer is not functioning or has been replaced or altered.

 IWe declare this is the most recent ownership document issued for this vehicle and the odometer reading above is
 accurate unless as otherwise declared. Caution: It is an offence to knowingly make a false declaration Seller's Date: Signature mb Purchaser's -Signature Date: I have read and accept the conditions of the Notice to Purchaser on the registration certificate that was attached to this Je déclare (nous déclarons) que la propriété du véhicule décrit au verso des présentes a été transférée à la personne suivante (aux personnes suivantes) Acheteur(s) Lecture de \_ km \_ Milles l'odomètre Date: Avertissement: erreur du compteur l'odomètre Je déclare (nous déclarons) que le relevé du compteur ne correspond pas exactement à la distance réellement parcourue par le véhicule, pour le motif suivant ( < cochez le motif approprié) Le compteur a dépassé ses limites mécaniques et il est retourné à zéro Le compteur ne fonctionne pas, ou il a été remplacé ou modifié Sauf indication contraire à cet effet, je déclare (nous déclarons) que le plus récent document de propriété émis pour le véhicule et que le relevé du compteur l'odomètre indiqué ci-dessus sont exacts.

Attention: Quiconque fait sciemment une fausse déclaration commet une infraction. Signature Date : du vendeur 

document

Signature de 'acheteur	_		Date :						
	epte le	s conditions de l'Avis aux acheteurs	qui apparaît		d'immatriculation	_ joint au présent			

#### Seller to give purchaser completed TOD with Bill of Sale

#### Notice to Purchasers

This document is based on information provided to the Registrar of Motor Vehicles by the owner of the Vehicle described hereon. The Government of Manitoba:

- 1) does not guarantee the accuracy and
- completeness of this information; and 2) is not liable for any loss arising from
- reliance by any person on incorrect information in this document.

Purchaser should carry out all the usual checks and searches respecting the vehicle including searches for liens against the vehicle

Le vendeur doit remettre à l'acheteur le DTP dûment rempli ainsi que le contrat de vente Avis aux acheteurs

Le présent document est fondé sur les renseignements fournis au Registraire des véhicules automobiles par le propriétaire du véhicule décrit dans les présentes. Aussi, Le gouvernement du Manitoba:

- 1) ne peut garantir que les renseignements fournis sont exacts et complets; 2) ne saurait être tenu responsable des
- pertes découlant de l'absence de fiabilité , des renseignements indigués sur le présent certificat.

L'acheteur devrait procéder à toutes les vérifications et recherches d'usage concernant le véhicule, y compris la vérification de tout autre intérêt financier détenu sur le véhicule

#### **CANADA INTER-PROVINCE** MOTOR VEHICLE LIABILITY INSURANCE CARD CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE

Applicable within Canada and the United States of America En vigeur au Canada et aux Etats - Unis d'Amerique

This card is subject to the terms and conditions of The Manitoba Public Insurance Corporation Act and regulations thereunder.

This card certifies that the party named herein is insured against liability for bodily injury and property damage arising out of the operation of the motor vehicle described herein in an amount not less than the statutory minimum requirements of any province or federal territory of Canada.

WARNING - Any person who issues or produces a card to show that there is in force a policy of insurance as indicated herein that is in fact not in force is liable to a heavy fine and/or imprisonment and his licence may be suspended.

This card should be carried in the insured vehicle for production as proof of insurance when demanded by police.

Le présent certificat est assujetti aux dispositions de la Loi sur la Société d'assurance publique du Manitoba et de ses règlements.

Ce certificat atteste que la personne susnommée est assurée contre la responsabilité pour blessures et dommages matériels découlant de l'usage du véhicule ci-décrit, conformément aux limites minimales exigées par les lois d'assurance en vigueur partout au Car

AVERTISSEMENT-Quiconque émet ou présente un tel certificat comme preve d'une policé d'assurance responsabilité qui effectivement n'est pas en vigueur, est coupshe d'une infraction passible d'une forte amende et/ou d'emprisonnement et d'une subjection de son permis.

Ce certificat doit être laissé dans le véhicule assuré afin d'étre présenté comme pr uve d'assurance lorsque la police l'exig The Manitoba Public Insurance Corporation

Société d'assurance publique du Manitoba

MANITOBA SOCIÉTÉ D'ASSURANCE PUBLIC INSURANCE PUBLIQUE DU MANITOBA

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

#### **Insurance Certificate** Certificat D'assurance

Policyholder: Titulaire de police: LAVISH TRANSPORT LTD.

**Driver's Licence:** Permis de conduire: Territory: 1 Territoire: Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

Plate / Policy Number: TF2973 - 17544789 N° de plaque/police: Effective Date: 12:00 AM March 01, 2021 Date d'entrée en vigueure:

Vehicle Type: Genre de véhicule: Trailer **Operation Range:** Autonomie de conduite:

**LIMITS / LIMITES** 

Vehicle Description: 2014 LODE KING Description du véhicule: Semi-trailer BLUE 2LDSD5127EG057461 Anti-Theft Device: Dispositif antivol:

1550450

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca. À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac,

consultable à mpi.mb.ca.

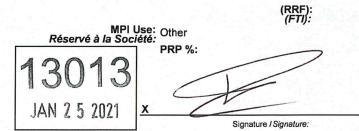


VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN

CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ

Registration Class: A8 Trailer Classe d'immatriculation: Plate No. / Nº de plaque: TF2973 Policy No. / Nº de police: 17544789 Effective / Entrée en vigueur: 12:00 AM March 01, 2021

Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD. Immatriculé et assuré au nom de:



Document Number: N° de document:	32940257	NSC: CCS:
Issue Date: Date de délivrance:	January 25, 2021	Unit : LT51S014 Unité:
Registered Vehicle: Véhicule immatriculé:	2014 LODE KING Semi-trailer BLUE	
Serial Number: N° de série:	2LDSD5127EG057461	1550450
Odometer Reading: Lecture de l'odomètre:	As of: Date du relevé:	
<b>Owners / Propriétaires:</b>		
LAVISH TRANSPORT	LTD.	

**Insurance Certificate** Certificat D'assurance

Titulaire de police:

**Driver's Licence:** 

Insurance Use: Code d'usage: Exempt

**INSURANCE / ASSURANCE** 

Territory: 1 Territoire: 1

Permis de conduire:

SOCIÉTÉ D'ASSURANCE MANITOBA PUBLIC INSURANCE PUBLIQUE DU MANITOBA

Policyholder: LAVISH TRANSPORT LTD.

Main Floor - 234 Donald Street Rez-de-chaussée - 234, rue Donald Box 6300 / C.P. 6300 Winnipeg, MB R3C 4A4 www.mpi.mb.ca

Plate / Policy Number: TF2972 - 17544788 N° de plaque/police: Effective Date: 12:00 AM March 01, 2021 Date d'entrée en vigueure:

Vehicle Type: Trailer Genre de véhicule: **Operation Range:** Autonomie de conduite:

**LIMITS / LIMITES** 

Vehicle Description: 2014 LODE KING Description du véhicule: Semi-trailer BLUE 2LDSD5125EG057460 Anti-Theft Device:

Dispositif antivol:

1550448

1550448

\*As a Manitoba resident, you are protected by Autopac's Personal Injury Protection Plan for injuries sustained in motor vehicle accidents (not including off-road vehicles). Details about this important insurance and all other Autopac insurance are found in the Guide to Autopac, available at mpi.mb.ca.

À titre de résident(e) du Manitoba, le Régime de protection contre les préjudices personnels (RPPP) vous indemnise pour les blessures subies à la suite d'accidents de la route (à l'exception des véhicules à caractère non routier). Des renseignements sur le RPPP et toutes les autres garanties Autopac se trouvent dans le Guide des assurances Autopac, consultable à mpi.mb.ca.

VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT. CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS UN CERTIFICAT D'ASSURANCE DE RESPONSABILITÉ AUTOMOBILE AUX TERMES DE LA LOI SUR LA SOCIÉTÉ D'ASSURANCE PUBLIQUE DU MANITOBA. Manitoba 9 Registration Class: A8 Trailer Classe d'immatriculation: **Document Number:** NSC: 32940254 N° de document: Plate No. / N° de plaque: TF2972 Policy No. / N° de police: 17544788 Unit : LT51S013 **Issue Date:** January 25, 2021 Date de délivrance: Effective / Entrée en vigueur: 12:00 AM March 01, 2021 **Registered Vehicle:** 2014 LODE KING Véhicule immatriculé: Semi-trailer BLUE Registered To 16826035 / Insured By: LAVISH TRANSPORT LTD. Immatriculé et Serial Number: 2LDSD5125EG057460 assuré au nom de: N° de série: **Odometer Reading:** As of: Lecture de l'odomètre: Date du relevé: **Owners / Propriétaires:** MPI Use: Other Société: LAVISH TRANSPORT LTD. **PRP %:** A Certificate of Inspection is not required for this vehicle type Le certificat d'inspection n'est pas exigé pour ce genre de véhicule. 3 1.07 X Signature / Signature: A2K3 - CERT. - 03 - 19

Appendix F - Consolidated Schedule

## KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. MISSING EQUIPMENT SUMMARY

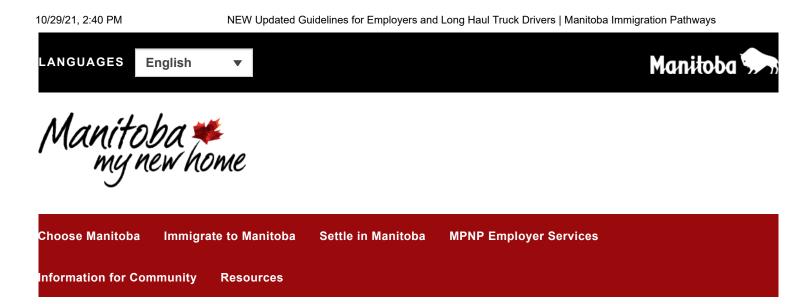
As referenced in the	Year	Description	Serial Number	Comments	Note	Singh Response	Rehal Response	VIN Discrepancies
		port of the Receiver (with one duplicate removed)						
1 Motor Vehicle 2 Motor Vehicle	2001 2000	WESTERN STAR FREIGHTLINER	2WKLDD2G01K969415 1FUYTWDBXYHG70821	Scrapped Scrapped	1	INDUSTRIAL METAL INDUSTRIAL METAL		
3 Motor Vehicle	2000	VOLVO	4V4MC9GG22N331821	Scrapped	1	INDUSTRIAL METAL		
4 Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826	Scrapped	1	INDUSTRIAL METAL		
5 Motor Vehicle	2003	VOLVO	4V4NC9GH53N347316	Scrapped	1	INDUSTRIAL METAL		
6 Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021	Scrapped	1	INDUSTRIAL METAL		
7 Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511	Scrapped	1	INDUSTRIAL METAL		
8 Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134	Scrapped	1	INDUSTRIAL METAL		
9 Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979	Scrapped	1	INDUSTRIAL METAL		
10 Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768	Scrapped	1	INDUSTRIAL METAL		
11 Motor Vehicle 12 Motor Vehicle	2004	INTERNATIONAL FREIGHTLINER	1HSHXAXR24J015454 1FUJA6CG01LH58042	Scrapped Scrapped	1	INDUSTRIAL METAL		
13 Motor Vehicle	1996	FREIGHTLINER	1FUYDXYB6TP718257	Scrapped	1	INDUSTRIAL METAL		
14 Motor Vehicle	1990	FREIGHTLINER	1FUYDEDB6XLB25170	Scrapped	1	INDUSTRIAL METAL		
15 Motor Vehicle	1998	FREIGHTLINER	2FUY3MDB0WA889501	Scrapped	1	INDUSTRIAL METAL		
16 Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511	Scrapped	1	INDUSTRIAL METAL		
17 Motor Vehicle	2004	INTERNATIONAL	1HSHXAHR94J093454	Scrapped	1	INDUSTRIAL METAL		
18 Motor Vehicle	1998	INTERNATIONAL	2HSFMAHR9WC039167	Scrapped	1	INDUSTRIAL METAL		
19 Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763	Not Located	5	SOLD TO PRIDE TRUCK SALE		
20 Motor Vehicle	2013	PETERBILT	1XPHDP9X1DD205842	Scrapped	1	INDUSTRIAL METAL		
21 Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR7LSKW9116	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
22 Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR1LSKW9113	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
23 Motor Vehicle	2020 2020	FREIGHTLINER	3AKJHHDRXLSKW9112	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
24 Motor Vehicle 25 Motor Vehicle	2020	FREIGHTLINER CASCADIA FREIGHTLINER CASCADIA	3AKJHHDR0LSKW9118 3AKJHHDR9LSKW9117	Rental Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE RENTAL RETURN TO PRIDE TRUCK SALE		
26 Motor Vehicle	2020	WESTERN STAR 5700	5KJJBHDR5JLJX4297	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
27 Trailer	2018	LODE KING	1D9BG5333F1609686	Not Located	5	27 AND 29 SAME UNIT NOT MINE WRONG		
28 Motor Vehicle	2013	LODE KING	2LDSD4826DG055621	Not Owned	6	NOT MINE		
29 Trailer	2015	Doonan Drop Deck	1D9BG5331F1609686	Duplicate	3	27 AND 29 SAME UNIT NOT MINE IN VIN 1DIGIT IS WRONG		
30 Motor Vehicle	2015	Doonan Drop Deck	1D9BG5331F1609687	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	1D9BG5335F160968
31 Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	1D9BG5332G160923
32 Motor Vehicle	2013	PETERBILT	1XPHDP9X7DD205844	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	1XPHDP9X5DD20584
Additional Units Bas								
Additional Units Bas 33 Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863	Sold to Lavish	4	This Reefer unit is equipped with Trailer VIN- 1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in		
33 Trailer	2015	CARRIER X4 7300 REEFER UNIT			4	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.	Sold to Lavish	21 DSD5339EG06053
			2LDSD5339FGH060532	Sold to Lavish Sold to Lavish Sold to Lavish	4	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in	Sold to Lavish Sold to Lavish	
<ul> <li>33 Trailer</li> <li>34 Trailer</li> <li>35 Trailer</li> <li>36 Motor Vehicle</li> </ul>	2015 2015 2015 2012	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589	Sold to Lavish Sold to Lavish Sold to Lavish		1UVVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. RECEIVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously.	Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658
<ul> <li>33 Trailer</li> <li>34 Trailer</li> <li>35 Trailer</li> <li>36 Motor Vehicle</li> <li>37 Trailer</li> </ul>	2015 2015 2015 2012 2014	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King 53ft Triaxle Drop Deck	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish	4 4 4	10YYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. RECEIVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECEIVER'S POSSESSION.	Sold to Lavish Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658
<ul> <li>33 Trailer</li> <li>34 Trailer</li> <li>35 Trailer</li> <li>36 Motor Vehicle</li> <li>37 Trailer</li> <li>38 Trailer</li> </ul>	2015 2015 2015 2012 2014 2015	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership	4 4 4 7	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. RECEIVER'S POSSESSION. Correct VIN is 4VANC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECEIVER'S POSSESSION. NOT MINE	Sold to Lavish Sold to Lavish	2LDSD5339FG06053 2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer	2015 2015 2015 2012 2014 2015 2014	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH05770 2LDSD5332FG060534 13N648206E3560889	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold	4 4 4 7 10	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. RECEIVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this yehicle in the list I have sent you previously. RECEIVER'S POSSESSION. NOT MINE SOLD	Sold to Lavish Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 40 Trailer	2015 2015 2015 2012 2014 2014 2014	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SJft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N64206E3560889 13N64205E35P0715	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold	4 4 4 7	10YYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECETVER'S POSSESSION. RECETVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECETVER'S POSSESSION. NOT MINE SOLD SOLD	Sold to Lavish Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 39 Trailer 40 Trailer 41 Motor Vehicle	2015 2015 2015 2012 2014 2014 2014 2014 2007	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SJ6T Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E356089 13NM0410SE35P0715 1XKAD88X671093637	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Scrapped	4 4 7 10 10 1	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECETIVER'S POSSESSION. RECETIVER'S POSSESSION. Correct VIN is 4VANC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECETVER'S POSSESSION. NOT MINE SOLD SOLD INDUSTRIAL METAL	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd.	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 40 Trailer	2015 2015 2015 2012 2014 2014 2014	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SJft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N64206E3560889 13N64205E35P0715	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold	4 4 4 7 10	10YYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. RECEIVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECEIVER'S POSSESSION. NOT MINE SOLD SOLD INDUSTRIAL METAL Correct VIN is 1D9BG5337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 39 Trailer 41 Motor Vehicle 41 Motor Vehicle	2015 2015 2015 2012 2014 2014 2014 2014 2007	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SJ6T Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N648206E356089 13NM0410SE35P0715 1XKAD88X671093637	Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Scrapped	4 4 7 10 10 1	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.         RECEIVER'S POSSESSION.         NOT MINE         SOLD         SOLD         SOLD         INDUSTRIAL METAL         Correct VIN is 109BG5337G1609322 and I mentioned this vehicle is already in your possession.         Correct VIN is 109BG5339G1609323 and I mentioned this vehicle is already in the list 1 have sent you previously and this vehicle is already in the list 1 have sent you previously and this vehicle is already in the list 1 have sent you previously and this vehicle is already in your possession.	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777 1D9BG5337G160932
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 40 Trailer 41 Motor Vehicle 42 Trailer 43 Trailer	2015 2015 2015 2012 2014 2014 2014 2014 2007 2016	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N64205E350889 13NM04105E35P0715 1XKADB8X67J093637 1D9BG5337G1608322	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Sold Sold Sold Sold to Lavish	4 4 7 10 10 1 4	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECETVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECETVER'S POSSESSION. NOT MINE SOLD SOLD SOLD INDUSTRIAL METAL Correct VIN is 1D98G5337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. Correct VIN is 1D98G5337G1609323 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. I have mentioned this vehicle in the list I have sent you	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9E13CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 41 Motor Vehicle 42 Trailer 43 Trailer 44 Trailer	2015 2015 2015 2012 2014 2014 2014 2014 2007 2016 2016	CARRIER X4 7300 REEFER UNIT Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Volvo VNL64T 670 Lode King SJft Triaxle Drop Deck Lode King SJft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Renegade LXT40 Doonan Tridem Drop Deck Doonan Tridem Drop Deck	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N642062556089 13NM04105E3590715 1XKAD88X67J093637 1D9BG5337G1608322 1D9BG5339G1608323	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Sold Sold to Lavish Sold to Lavish Sold to Lavish	4 4 7 10 10 1 4 4	1UYYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.         RECETVER'S POSSESSION.         NOT MINE         SOLD         SOLD         SOLD         Correct VIN is 1D9BG5337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession.         Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession.	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932
33 Trailer 34 Trailer 35 Trailer 36 Motor Vehicle 37 Trailer 38 Trailer 39 Trailer 41 Motor Vehicle 42 Trailer 43 Trailer 44 Trailer	2015 2015 2015 2012 2014 2014 2014 2014 2017 2016 2016	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N642062550889 13NM04105E35P0715 13XKAB8X671093637 1D9BG5337G1608322 1D9BG5339G1608323	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Scrapped Sold to Lavish Sold to Lavish	4 4 7 10 10 1 4 4	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.         RECEIVER'S POSSESSION.         NOT MINE         SOLD         SOLD         SOLD         INDUSTRIAL METAL         Correct VIN is 1D9BG5337G1609322 and I mentioned this vehicle is already in your possession.         Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle is already in your possession.         Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle is already in your possession.         Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle is already in your possession.         I have mentioned this vehicle is already in your possession.	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish	2LDSD5330FG06053 4V4NC9E13CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932
33         Trailer           34         Trailer           35         Trailer           36         Motor Vehicle           37         Trailer           38         Trailer           39         Trailer           41         Motor Vehicle           42         Trailer           43         Trailer           44         Trailer           45         Trailer           46         Trailer           47         Trailer           47         Trailer	2015 2015 2015 2012 2014 2014 2014 2014 2014 2016 2016 2016 2016 2016 2016 2013	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Volvo VNL64T 670 Lode King S3ft Triaxle Drop Deck Lode King SDG53-3 Drop Deck Trailer Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Lode King SDG53-2 Lode King SDG53-2	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5332FG060534 13N6420625560889 13NM04105E356089 13NM04105E350089 13NM04105E3500832 1D9BG5337G1608322 1D9BG5339G1608323 1D9BG5330G1609325 1D9BG5330G1609325 1D9BG5330G1609325 2LD5P53020G05627 2LDPF33DU55001	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Sold to Lavish Sold to Lavish Nat Owned Nat Owned	4 4 7 10 10 1 4 4 4	1UYVS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECETVER'S POSSESSION. RECETVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECETVER'S POSSESSION. NOT MINE SOLD SOLD SOLD SOLD Correct VIN is 1D98G5337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. Correct VIN is 1D98G5339G1609323 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. I have mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. BURNT SEND TO INDUSTRIAL/GERDAUE NOT MINE	Sold to Lavish Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish Sold to Lavish Owned by DTS trucking Ltd. Owned by Kings cargo group Ltd.	2LDSD5330FG06053 4V4NC9E13CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932
33         Trailer           34         Trailer           35         Trailer           36         Motor Vehicle           37         Trailer           38         Trailer           39         Trailer           40         Trailer           41         Motor Vehicle           42         Trailer           43         Trailer           44         Trailer           45         Trailer           46         Trailer           47         Trailer           48         Trailer	2015 2015 2012 2014 2014 2014 2014 2016 2016 2016 2016 2016 2016 2013 2013	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Renegade LXT40 Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Lode King SDG53-2 Lode King PFL53-3 Lode King PFL53-3	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5331EH057770 2LDSD5332FG060534 13N64820625506035 13N8041052590715 1XKAD88X671093637 1D9BG5337G1608322 1D9BG5339G1608323 1D9BG5330G1609325 1D9BG5330G1609325 2LDSD5320DG055627 2LDSF533DL055001	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold to Lavish Sold to Lavish	4 4 7 10 10 10 4 4 4 4	10YYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession. RECEIVER'S POSSESSION. Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously. RECEIVER'S POSSESSION. NOT MINE SOLD SOLD SOLD SOLD Correct VIN is 1D9RG5337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. Correct VIN is 1D9RG5337G1609323 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. Correct VIN is 1D9RG5337G1609323 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. I have mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession. BURNT SEND TO INDUSTRIAL/GERDAUE NOT MINE NOT MINE	Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Owned by DTS trucking Ltd. Owned by Kings cargo group Ltd.	2LDSD5330FC06053 4V4NC9EJ3CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932 1D9BG5332G160932
33         Trailer           34         Trailer           35         Trailer           36         Motor Vehicle           37         Trailer           38         Trailer           39         Trailer           41         Motor Vehicle           42         Trailer           43         Trailer           44         Trailer           45         Trailer           46         Trailer           47         Trailer           48         Trailer           49         Trailer	2015 2015 2012 2012 2014 2014 2014 2014 2014 2016 2016 2016 2016 2016 2016 2013 2013 2013 2013	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec. Lode King SDG53-3 Aluminum/Steel Triaxle Drop Decc Volvo VNL64T 670 Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Rear Dolly Kenworth T600 Hwy Trac Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Lode King SDG53-2 Lode King SDG53-2 Lode King PFL53-3 Lode King PFL53-3 Lode King SDG51-2	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9E13CN554589 2LDSD5332FG060534 13N642062550889 13NM04105E3500715 1XKAD88X671093637 1D9BG5337G1608322 1D9BG5339G1608323 1D9BG5330G1609325 1D9BG5330G1609325 2LDSD5320DG055607 2LDPF533DL055001 2LDPF533DL055002	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Scrapped Not Owned Not Owned Not Owned Not Owned	4 4 7 10 10 1 4 4 4 4 1 6 6 6 6 6	1UYYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.         RECEIVER'S POSSESSION.         NOT MINE         SOLD         SOLD         SOLD         SOLD         SOLD         SOLD         SOLD         Solut over possession.         Correct VIN is 1D9BG5337G1609322 and I mentioned this vehicle is already in your possession.         Correct VIN is 1D9BG5339G1609323 and I mentioned this vehicle is already in your possession.         I have mentioned this vehicle is already in your possession.         I have mentioned this vehicle is already in your possession.         BURNT SEND TO INDUSTRIAL/GERDAUE         NOT MINE         NOT MINE         NOT MINE	Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Owned by DTS trucking Ltd. Owned by Kings cargo group Ltd. Owned by Kings cargo group Ltd.	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932 1D9BG5332G160932
33         Trailer           35         Trailer           36         Motor Vehicle           37         Trailer           38         Trailer           39         Trailer           40         Trailer           41         Motor Vehicle           42         Trailer           43         Trailer           44         Trailer           45         Trailer           47         Trailer           48         Trailer           48         Trailer           49         Trailer           50         Trailer	2015 2015 2012 2014 2014 2014 2014 2016 2016 2016 2016 2016 2016 2016 2016	CARRIER X4 7300 REEFER UNIT  Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec Volvo VNL64T 670 Lode King SDG53-3 Drop Deck Trailer Fontaine Renegade LXT40 Fontaine Renegade LXT40 Fontaine Renegade LXT40 Doonan Tridem Drop Deck Doonan Tridem Drop Deck Doonan Tridem Drop Deck Lode King SDG53-2 Lode King PFL53-3 Lode King PFL53-3 Lode King SDG51-2 Lode King SDG51-2	2LDSD5339FGH060532 2LDSD5330FGH060533 4V4N9EJ3CN554589 2LDSD5332FG060534 13N648206E3560889 13N648206E3560889 13N804105E35F0715 1XKAD88X671093637 1D9BG5337G1608322 1D9BG5330G1608323 1D9BG5330G1609325 1D9BG5330G1609325 1D9BG5330G1609325 1D9BG5330G1609325 2LDPF53DL055001 2LDPF533DL055002 2LDSP5129EG057462 2LDSD5129EG057462	Sold to Lavish Sold to Lavish Sold to Lavish Joint Ownership Sold Sold Sold to Lavish Sold to Lavish Not Owned Not Owned Not Owned Not Owned Not Owned Not Owned	4 4 7 10 10 1 4 4 4 4 1 6 6 6	1UYYS25318U322912 and I have mentioned this trailer in the list I have sent you previously and this trailer is already in your possession.         RECETVER'S POSSESSION.         NOT MINE         SOLD         SOLD         SOLD         SOLD         Correct VIN is 1D98GS337G1609322 and I mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession.         Correct VIN is 1D98GS339G1609323 and I mentioned this vehicle is already in your possession.         I have mentioned this vehicle is already in your possession.         BURNT SEND TO INDUSTRIAL/GERDAUE         NOT MINE         NOT MINE         NOT MINE         NOT MINE         NOT MINE	Sold to Lavish Sold to Lavish Owned by Easy Fr8 Lines Ltd. Sold to Lavish Sold to Lavish Sold to Lavish Sold to Lavish Owned by DTS trucking Ltd. Owned by Kings cargo group Ltd. Owned by Kings cargo group Ltd. Owned by Kings cargo group Ltd.	2LDSD5330FG06053 4V4NC9EJ3CN55658 2LDSD5331EG05777 1D9BG5337G160932 1D9BG5339G160932
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Notes:

Given the lack of information provided by Mr. Singh to support his position, on February 24, 2021, the Receiver contacted Industrial Metals ("IM") in an attempt to determine what, if any, units were sold to IM for shredding. IM advised that they are not required to track scrap purchases by VIN, but did confirm that they had purchased a number of units over the years from "Kings".
 The Receiver has confirmed with Pride Truck Sales Ltd. ("Pride") that the noted vehicles were either purchased by Pride, or were rented/leased by the Companies from Pride and have been returned to Pride.

The Receiver has confirmed with Pride Truck Sales Ltd. ("Pride") that the noted vehicles were either purchased by Pride, or were rented/leased by the Companies from Pride and have been returned to Pride.
 The Receiver has confirmed that this is a duplicate unit that resulted from the incorrect recording of the VIN.
 The Receiver has confirmed that this is a duplicate unit that resulted from the incorrect recording of the VIN.
 The Receiver notes onfirmed that this is a duplicate unit that resulted from the incorrect recording of the VIN.
 The Receiver notes that the VIN discrepancies between those reported in the Sale Transaction.
 Units which have not been located, and/or where insufficient evidence has been provided for the units disposition.
 The Receiver has reviewed supporting documentation indicating that these units were leased to a predecessor company to Lavish Transport Ltd. ("Lavish"), DTS Trucking Ltd. Accordingly the Receivership Estate does not have an interest in same.
 Units to which Kings Cargo Express Ltd. ("Kings Cargo") was a co-lessee and which Lavish asserts an ownership interest. To date, no settlement has been reached with Lavish.
 Passenger vehicle for which Lavish took over responsibility for the lease from Kings Cargo on or about September 2020, prior to the Receivership proceedings.
 Unit was returned to Ryder Rental in December of 2017, with no residual equity.
 Represented by Mr. Singh to have been sold prior to the Receivership proceedings. Based on information the Receiver obtained from MPI, Kings Cargo Group Ltd. ceased to be the registered owner in March 2019.

Appendix G - Manitoba Provincial Nominee Program Guidance



<u>Home</u> > <u>MPNP Employer Services Supports Manitoba Businesses</u> > <u>Eligibility Requirements for Employers</u> > NEW Updated Guidelines for Employers and Long Haul Truck Drivers

# NEW Updated Guidelines for Employers and Long Haul Truck Drivers

The MPNP is committed to ensuring that Manitoba's Trucking Industry is able to recruit qualified international truck drivers\*, legally and ethically, when drivers cannot be recruited locally.

\* 'international' in this context refers to any individual who is not currently a permanent resident or citizen of Canada, regardless of their country of residence.

All employers should apply to the federal Labour Market Impact Assessment (LMIA) process to recruit international truck drivers as Temporary Foreign Workers if they have not been successful in recruiting drivers from within Canada.

The MPNP may consider requests from Manitoba trucking companies to recruit a specific number of qualified truck drivers directly through the Program providing that these companies are able to demonstrate, to the satisfaction of the MPNP, that they are able to meet all of the requirements indicated in the **Guidelines for Employers** and **Guidelines for Truck Drivers** below.

## **Guidelines for Employers**

The MPNP will only approve Manitoba Trucking companies to recruit a specific number of qualified truck drivers without needing to use the LMIA process if they meet the following requirements to the satisfaction of the MPNP:

1. The employer has applied for an LMIA and received results within the last 12 months;

- Recruitment efforts must continue to utilize the Canada Job Bank as well as reputable job posting sites such as Indeed and/or Kijiji; and offer positions at prevailing industry wage standards as assessed by the MPNP;
- 3. Recruitment practices align with the <u>Mandatory Entry-Level Training</u> (MELT) criteria introduced by Manitoba Public Insurance on September 1, 2019;
- 4. Recruitment efforts are limited to countries where the training, licencing and/or regulation of truck drivers is comparable to North American standards, as determined by the MPNP;
- Recruitment efforts are consistent with Manitoba's Worker Recruitment and Protection Act (WRAPA) regulations and include the full disclosure of all recruiters in Canada and overseas, involved in the recruitment process;
- 6. The employer can satisfy the MPNP that truck drivers have not paid for any part of the recruitment process, including the job offer itself;
- 7. The employer can demonstrate to the satisfaction of the MPNP, a successful track record for past recruitment of truck drivers, including, but not limited to, driver retention rates, safety records, employment standards, prevailing wage standards, legal recruitment practices;
- 8. All truck drivers recruited must meet all of the requirements described under **Guidelines for Truck Drivers** below, to the satisfaction of the MPNP.

## **Guidelines for Truck Drivers**

Truck Drivers, whether recruited through the LMIA process or directly through the MPNP, must meet all of the following eligibility / assessment criteria to be considered by the MPNP:

- 1. Between the ages of 21-50;
- 2. Completed secondary school (Canadian equivalency);
- 3. Minimum 3 years of continuous and verifiable documented work experience as a long-haul truck driver in the past five years in a jurisdiction where the training, licencing and/or regulation of truck drivers is comparable to North American standards, as determined by the MPNP;
- 4. Can provide reference letters and other verifiable proof of employment, including pay deposits, financial transactions and/ or income tax returns to show entire period of declared employment;
- 5. Valid IELTS, CELPIP or TEF result (within past 2 years) with a minimum CLB 5 language level in all four bands;
- 6. Sufficient financial resources to establish in Canada;
- 7. Have been thoroughly screened by the employer through an in-person or video interview, with previous and current employment references verified by the employer;
- 8. Have fully disclosed the use of any paid representative involved in the recruitment process including applications for LMIA, temporary work permits, and the MPNP.

These guidelines may be updated as required. Please continue to check this website for updates.

Appendix H - October 23, 2020 Manitoba Provincial Nominee Program Correspondence

<u>Ciriviri-Gjuric, Vera (EDT)</u>
Warga, Brent
<u>Fritz, John</u>
[EXT] RE: Kings Cargo Express Ltd. & Canada Cargo Lines Ltd In Receivership
Friday, October 23, 2020 1:58:17 PM
image001.png

Hello,

MPNP assists Manitoba employers who successfully demonstrate a need for temporary foreign workers. The program worked with Kings Cargo for the first time in 2018. After new trucking requirements were implemented in Manitoba in October 2019, all the trucking companies were reviewed based on these requirements. As a result, Kings Cargo's outstanding request for recruitment assistance from June 2019 was refused because it was determined that they are not meeting the updated requirements.

A number of temporary foreign workers with job offers from those companies have applied through MPNP for permanent resident status in Canada. Currently, 6 applications are still with the MPNP and 61 in different stages of assessment with IRCC. Some of them will need to find a new job to be able to continue their immigration application process.

It appears that Kings Cargo were able to secure positive LMIA from Service Canada in 2019. In regard to LMIA(s) you may want to contact: Dan Closs Service Manager, Integrity Services Branch Service Canada/Government of Canada <u>Dan.closs@servicecanada.gc.ca</u> Tel :306-517-1221 / 306-201-9546 TTY :1-800-926-9105

Regards,

Vera Ciriviri-Gjuric Program Integrity and Quality Assurance Immigration Manitoba Economic Development and Training vera.ciriviri-gjuric@gov.mb.ca Ph: (204) 945-2265 www.immigratemanitoba.com

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From: Warga, Brent <<u>bwarga@deloitte.ca</u>>

**Sent:** October 21, 2020 3:48 PM

To: +WPG574 - Immigratemanitoba (EDT) < immigratemanitoba@gov.mb.ca>

Cc: Fritz, John < >

Subject: Kings Cargo Express Ltd. & Canada Cargo Lines Ltd. - In Receivership

To whom it may concern:

On October 5, 2020, Deloitte Restructuring Inc. was appointed by the Court of Queen's Bench for Manitoba as Receiver (the "Receiver") over all of the assets, undertakings, and properties of **Kings Cargo Express Ltd.** and **Canada Cargo Lines Ltd.** (collectively the "Debtors"). Attached hereto is the October 5, 2020 Court Order (the "Court Order").

It has come to the Receiver's attention that Debtors may have participated in the Manitoba Provincial Nominee Program ("MPNP"). In accordance with the terms of the Court Order (and in particular paragraphs 4 to 6 thereof), the Receiver is requesting the opportunity to discuss the Debtor's participation in said program to better understand the intricacies of same, inclusive of any licenses that may have been issued to the Debtors (and the criteria, rights, and obligations regarding same).

Please advise at your earliest opportunity with whom the Receiver can discuss the above.

Regards,

Brent Warga, CPA, CA, CIRP, CFE, LIT, M. Acc. Partner | Restructuring Services | Financial Advisory Deloitte 360 Main Street, Suite 2300 Winnipeg, MB R3C 3Z3 Canada O: (204)942-0051 | D: (204)944-3611 | F: (204)947-2689 bwarga@deloitte.ca | deloitte.ca



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Appendix I - Corporate Registry Searches





		File Summary
Registry No : Entity Name :	6534750 KINGS CARGO EXPRESS LTD.	As of : 05-Oct-2020
Entity Name :	KINGS CARGO EXPRESS LTD.	
Registry No : Business No : Current Status :	6534750 802791087MC0001 DEFAULT	
Entity Type : Entity Sub Type :	BUSINESS CORPORATION MB SHARE CORPORATION	
Incorp/Amalg Date : Home Jurisdiction : Annual Return/Renewal Date : Year of Last A/R - Renewal :	18-Jul-2012 MANITOBA 31-Aug-2020 2019	
Nature of Business : NAICS Code :	TRANSPORTATION 484	
Registered Office Address : Effective date, if changing addres Address : City/Province : Country/Postal Code :	s : 01-Jun-2019 11 RAPHAEL ST WINNIPEG, MB CANADA, R3T 2P6	
Mailing Address : Name :	SHARANJIT SINGH	
Address : City/Province : Country/Postal Code :	11 RAPHAEL ST WINNIPEG, MB CANADA, R3T 2P6	
Director Information : Name : Address : City/Province :	SINGH, SHARANJIT 11 RAPHAEL ST WINNIPEG, MB	
Country/Postal Code :	CANADA, R3T 2P6	
17. IS	lers of 10% or more of Issued Voting Sh	ares) :
Name : Class Name : Shares Held :	SINGH, SHARANJIT SHARES 100.00	
Share Structure :		
Class SHARES	Authorized Number 100,00	
Shares are distributed to the pub		

Event History :

https://companiesonline.gov.mb.ca/ProfileRpt?reg\_no=6534750&wip=107189321&ref=32... 10/5/2020

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Event	Date :	Filing Year :
FILINGS RECORDED IN THE PREVIOUS SYSTEM ARE NOT INCLUDED CORRECTION	26-Oct-2017	
CHANGE OF SHAREHOLDERS ANNUAL RETURN (Filed on the Web)	26-Oct-2017 26-Oct-2017	2017
ANNUAL RETURN (Filed on the Web) ANNUAL RETURN (Filed on the Web)	01-Aug-2018 01-Aug-2019	
COMPLIANCE STATUS - DEFAULT	21-Sep-2020	

The accuracy of this information is not guaranteed. In particular, it is possible that certain filings have been received which have not yet been updated onto the system. You should consult original documents or obtain appropriate certificates when you need to be certain of information.

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		File Summary
Registry No : Entity Name :	6534750 KINGS CARGO EXPRESS LTD.	
		<b>As of</b> : 26-May-2021
Entity Name :	KINGS CARGO EXPRESS LTD.	
Registry No :	6534750	
Business No :	802791087MC0001	
Current Status :	DEFAULT	
Entity Type : Entity Sub Type :	BUSINESS CORPORATION MB SHARE CORPORATION	
Incorp/Amalg Date :	18-Jul-2012	
Home Jurisdiction :	MANITOBA	
Annual Return/Renewal Date : Year of Last A/R - Renewal :	31-Aug-2020 2019	
Nature of Business : NAICS Code :	TRANSPORTATION 484	
Registered Office Address :		
Effective date, if changing address :	14-Jan-2021	
Address :	26 SAVA WAY	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R2P 0G6	
Mailing Address :		
Name :	KINGS CARGO EXPRESS LTD.	
Address :	26 SAVA WAY	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R2P 0G6	
Director Information :		
Date Became :	14-Jan-2021	
Name :	SHARMA, ANURADHA	
Address :	217-2390 MCPHILLIPS ST	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R2V 5A3	
Officer Information :		
Name :	SHARMA, ANURADHA	
Address :	217-2390 MCPHILLIPS ST	
City/Province :	WINNIPEG, MB	
Country/Postal Code : Position Held as Officer :	CANADA, R2V 5A3 PRESIDENT	
Shareholders Information (holders	of 10% or more of Issued Voting Share	es) :
Name :	SHARMA, ANURADHA	

Name : Class Name : SHARMA, ANURADHA SHARES

#### Share Structure :

Class	Authorized Number	
SHARES	100.00	

Shares are distributed to the public : No

Receiver Manager :	
Name :	WARGA, BRENT
Address :	DELIOTTE RESTRUCTING INC., 360 MAIN STREET - SUITE 2300
City/Province :	WINNIPEG, MB
Country/Postal Code :	CANADA, R3C 3Z3

#### Event History :

<u>Event</u>	<u>Date :</u>	<u>Filing Year :</u>
FILINGS RECORDED IN THE PREVIOUS SYSTEM ARE NOT INCLUDED		
CORRECTION	26-Oct-2017	
CHANGE OF SHAREHOLDERS	26-Oct-2017	
ANNUAL RETURN (Filed on the Web)	26-Oct-2017	2017
ANNUAL RETURN (Filed on the Web)	01-Aug-2018	2018
ANNUAL RETURN (Filed on the Web)	01-Aug-2019	2019
COMPLIANCE STATUS - DEFAULT	21-Sep-2020	
RECEIVER/MANAGER APPOINTMENT	13-Oct-2020	
CHANGE OF MAILING ADDRESS (Filed on the Web)	15-Jan-2021	
CHANGE OF REGISTERED OFFICE (Filed on the Web)	15-Jan-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	15-Jan-2021	
CHANGE OF SHAREHOLDERS (Filed on the Web)	15-Jan-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	18-Feb-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	18-Feb-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	22-Feb-2021	
CHANGE OF SHAREHOLDERS (Filed on the Web)	22-Feb-2021	

The accuracy of this information is not guaranteed. In particular, it is possible that certain filings have been received which have not yet been updated onto the system. You should consult original documents or obtain appropriate certificates when you need to be certain of information.





Entity Name :	6820027 CANADA CARGO LINES LTD.	As of : 05-Oct-2020
	CANADA CARGO LINES LTD.	
Business No :	6820027 831653977MC0001 Active	
Entity Type : Entity Sub ⊺ype :	BUSINESS CORPORATION MB SHARE CORPORATION	
Incorp/Amalg Date : Home Jurisdiction : Annual Return/Renewal Date : Year of Last A/R - Renewal :	09-Jan-2014 MANITOBA 28-Feb-2021 2020	
Nature of Business : NAICS Code :	TRANSPORTATION 484	
Registered Office Address :		
Effective date, if changing address :	03-Feb-2020	
Address :	11 RAPHAEL ST	
City/Province : Country/Postal Code :	WINNIPEG, MB CANADA, R3T 2P6	
Mailing Address :		
Name :	CANADA CARGO LINES LTD.	
Address :	11 RAPHAEL ST	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R3T 2P6	
Director Information :		
Name :	SINGH, SHARANJIT	
Address :	11, RAPHAEL ST	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R3T 2P6	
Officer Information :		
Name :	SINGH, SHARANJIT	
Address :	11, RAPHAEL ST	
City/Province :	WINNIPEG, MB	
Country/Postal Code : Position Held as Officer :	CANADA, R3T 2P6 OFFICER	
Shareholders Information (holder	rs of 10% or more of Issued Voting	Shares) :
Name :	SINGH, SHARANJIT	
Class Name :	CLASS1	
Shares Held :	100.00	

https://companiesonline.gov.mb.ca/ProfileRpt?reg\_no=6820027&wip=107189332&ref=31... 10/5/2020

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Class	Authorized Number	
CLASS1	100.00	

Shares are distributed to the public :No

Event History :		
Event	<u>Date :</u>	Filing Year :
FILINGS RECORDED IN THE PREVIOUS SYSTEM ARE NOT INCLUDED		
ANNUAL RETURN (Filed on the Web)	26-Oct-2017	2017
CHANGE OF SHAREHOLDERS	26-Oct-2017	
CHANGE OF DIRECTORS/OFFICERS	26-Oct-2017	
ANNUAL RETURN (Filed on the Web)	19-Mar-2018	2018
ANNUAL RETURN (Filed on the Web)	01-Feb-2019	2019
ANNUAL RETURN (Filed on the Web)	03-Feb-2020	2020

The accuracy of this information is not guaranteed. In particular, it is possible that certain filings have been received which have not yet been updated onto the system. You should consult original documents or obtain appropriate certificates when you need to be certain of information.

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		File Summary
Registry No :	6820027	
Entity Name :	CANADA CARGO LINES LTD.	<b>As of :</b> 02-Jun-2021
Entity Name :	CANADA CARGO LINES LTD.	
Registry No :	6820027	
Business No :	831653977MC0001	
Current Status :	DEFAULT	
Entity Type : Entity Sub Type :	BUSINESS CORPORATION MB SHARE CORPORATION	
Incorp/Amalg Date :	09-Jan-2014	
Home Jurisdiction :	MANITOBA	
Annual Return/Renewal Date : Year of Last A/R - Renewal :	28-Feb-2021 2020	
Nature of Business : NAICS Code :	TRANSPORTATION 484	
Registered Office Address :		
Effective date, if changing address :	14-Jan-2021	
Address :	26 SAVA WAY	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R2P 0G6	
Mailing Address :		
Name :	CANADA CARGO LINES LTD.	
Address :	26 SAVA WAY	
City/Province :	WINNIPEG, MB	
Country/Postal Code :	CANADA, R2P 0G6	
Director Information :		
Date Became :	14-Jan-2021	
Name :	SHARMA, ANURADHA	
Address :	217-2390 MCPHILLIPS ST	
City/Province : Country/Postal Code :	WINNIPEG, MB CANADA, R2V 5A3	
-		
Officer Information :		
Name :	SHARMA, ANURADHA	
Address : City/Province :	217-2390 MCPHILLIPS ST	
City/Province :	WINNIPEG, MB CANADA, R2V 5A3	
Country/Postal Code : Position Held as Officer :	PRESIDENT	
Shareholders Information (holders	of 10% or more of Issued Voting Share	es) :
Name :	SHARMA, ANURADHA	

Name : Class Name : SHARMA, ANURADHA CLASS1

#### Share Structure :

Class	Authorized Number	
CLASS1	100.00	

Shares are distributed to the public : No

Receiver Manager :	
Name :	WARGA, BRENT
Address :	DELOITTE RESTRUCTURING INC., 360 MAIN STREET - SUITE 2300
City/Province :	WINNIPEG, MB
Country/Postal Code :	CANADA, R3C 3Z3

#### Event History :

<u>Event</u>	<u>Date :</u>	<u>Filing Year :</u>
FILINGS RECORDED IN THE PREVIOUS SYSTEM ARE NOT INCLUDED		
ANNUAL RETURN (Filed on the Web)	26-Oct-2017	2017
CHANGE OF SHAREHOLDERS	26-Oct-2017	
CHANGE OF DIRECTORS/OFFICERS	26-Oct-2017	
ANNUAL RETURN (Filed on the Web)	19-Mar-2018	2018
ANNUAL RETURN (Filed on the Web)	01-Feb-2019	2019
ANNUAL RETURN (Filed on the Web)	03-Feb-2020	2020
RECEIVER/MANAGER APPOINTMENT	13-Oct-2020	
CHANGE OF MAILING ADDRESS (Filed on the Web)	15-Jan-2021	
CHANGE OF REGISTERED OFFICE (Filed on the Web)	15-Jan-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	15-Jan-2021	
CHANGE OF SHAREHOLDERS (Filed on the Web)	15-Jan-2021	
CHANGE OF DIRECTORS/OFFICERS (Filed on the Web)	22-Feb-2021	
CHANGE OF SHAREHOLDERS (Filed on the Web)	22-Feb-2021	
COMPLIANCE STATUS - DEFAULT	22-Mar-2021	

The accuracy of this information is not guaranteed. In particular, it is possible that certain filings have been received which have not yet been updated onto the system. You should consult original documents or obtain appropriate certificates when you need to be certain of information.

Appendix J - December 1, 2020 Novation Letter



Date: December 01, 2020

Tpine Leasing Capital Corporation, 6050 Dixie Road, Mississauga, On, L5T 1A6

Subject : Lease # 7102710, KINGS CARGO EXPRESS LTD

This is to confirm that, although all subsequent payments on the above mentioned lease are being paid by LAVISH TRANSPORT LTD., KINGS CARGO EXPRESS LTD, accepts full responsibility for the above mentioned lease and all terms and conditions that apply.

Tpine Leasing Capital Corporation has the right to request that the lease payments be paid by us, KINGS CARGO EXPRESS LTD, at anytime and upon request from Tpine Leasing Capital Corporation, we will provide a "VOID" cheque so payments can be drawn from our account.

Yours truly KINGS CARGO EXPRESS LTD

Signature



Appendix K - CRA Claims

Canada Revenue Agence du revenu Agency du Canada

Tax Centre Edmonton AB T5J 4C8

September 27, 2021

Account Number 83165 3977 RT0001

DELOITTE RESTRUCTURING INC 2300 - 360 MAIN ST WINNIPEG MB R3C 3Z3

Dear Sir or Madam:

Subject: CANADA CARGO LINES LTD.

We understand that you have been appointed receiver or receiver-manager (receiver) for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$0.00.

For more information or clarification, please call us at 1-833-942-3105.

CRA

Yours truly

Mrs. S. Ross (1225) Resource/Complex Case Officer



Local : Toll Free : Fax : Web site : 587-338-4217 1-833-942-3105 866-219-0311 canada.ca/taxes

**2**003/007



Canada Revenue Agence du revenu Agency du Canada

CRA

Tax Centre Edmonton AB T5J 4C8

September 27, 2021

Account Number 80279 1087 RT0001

DELOITTE RESTRUCTURING INC 2300 - 360 MAIN ST WINNIPEG MB R3C 3Z3

Dear Sir or Madam:

Subject: KINGS CARGO EXPRESS LTD.

We understand that you have been appointed receiver or receiver-manager (receiver) for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$0.00.

For more information or clarification, please call us at 1-833-942-3105.

Yours truly,

Mrs. S. Ross (1225) Resource/Complex Case Officer





587-338-4217 1-833-942-3105 866-219-0311 canada.ca/taxes



Canada Revenue Agence du revenu Agency du Canada

Tax Centre Edmonton AB T5J 4C8

September 27, 2021

Account Number 83165 3977 RP0001

DELOITTE RESTRUCTURING INC 2300 - 360 MAIN ST WINNIPEG MB R3C 3Z3

Dear Trustee:

Subject: CANADA CARGO LINES LTD. Account number: 83165 3977 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$20,465.63 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax deductions:	\$8,093.18
CPP:	\$5,821.89
EI:	\$2,451.32
Penalties and interest:	\$4,099.24
Total:	\$20,465.63

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of CANADA CARGO LINES LTD. in receivership.

Federal income tax:	\$0.00
Provincial income tax:	\$0.00
CPP employee part:	\$0.00
EI employee part:	\$0.00
Total:	\$0.00

Payment for the total amount of this trust, namely \$0.00, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

.../2

Canada .

National Insolvency Office 10 - 9700 Jasper Ave NW Edmonton AB T5J 4C8

Local : Toll Free : Fax : Web site :



- 2 - Acct No: 83165 3977 RP0001

Please let us know when payment of this trust amount and the remaining balance of \$20,465.63 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan Regulations.

For more information or clarification, please call me at 1-833-942-3105.

Yours truly,

4 Mrs. S. Ross (1225) Resource/Complex Case Officer

Canada Revenue Agence du revenu Agency du Canada

Tax Centre Edmonton AB T5J 4C8

September 27, 2021

Account Number 80279 1087 RP0001

DELOITTE RESTRUCTURING INC 2300 - 360 MAIN ST WINNIPEG MB R3C 3Z3

'Dear Sir or Madam:

Subject: KINGS CARGO EXPRESS LTD. Account number: 80279 1087 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$10,790.43 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

CRA

Details of the debt are as follows:

Tax deductions:	\$6,359.70
CPP:	\$0.00
EI:	\$2,607.84
Penalties and interest:	\$1,822.89
Total:	\$10,790.43

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of KINGS CARGO EXPRESS LTD. in receivership.

Federal income tax:	\$0.00
Provincial income tax:	\$0.00
CPP employee part:	\$0.00
EI employee part:	\$0.00
Total:	\$0.00

Payment for the total amount of this trust, namely \$0.00, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

.../2



National Insolvency Office 10 - 9700 Jasper Ave NW Edmonton AB T5J 4C8 Local : Toll Free : Fax : Web site :



- 2 - Acct No: 80279 1087 RP0001

Please let us know when payment of this trust amount and the remaining balance of \$10,790.43 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section  $\vartheta$  of the Canada Pension Plan Regulations.

For more information or clarification, please call me at 1-833-942-3105.

Yours truly

7 Mrs. S. Ross (1225) 7 Resource/Complex Case Officer

Appendix L - Fees and Disbursements of the Receiver

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

#### SUMMARY OF RECEIVER FEES AND DISBURSEMENTS

Date	Invoice #	Fees	Disb	ursements	GST	Total	Hours
18-Mar-21	8001683230	\$ 30,080	\$	-	\$ 1,504	\$ 31,584	65.0
8-Jun-21	8001882661	17,885		-	894	18,779	40.0
6-Sep-21	8002048533	8,415		-	421	8,836	20.4
Total		\$ 56,380	\$	-	\$ 2,819	\$ 59,199	125.4

# **Deloitte**

#### ATTN: Scott Semler The Toronto-Dominion Bank 10th Floor, 421 - 7th Avenue SW Calgary AB T2P 4K9 Canada

#### Invoice 8001683230

**Deloitte Restructuring Inc.** 360 Main St Suite 2300 Winnipeg MB R3C 3Z3

Tel: (204) 942-0051 Fax: (204) 947-9390 www.deloitte.ca

Date:	March 18, 2021
Client No.:	1139799
WBS#:	TDB00485
Engagement Partner:	Brent Warga

122893605RT0001 GST Registration:

#### For professional services rendered

#### Fees

In accordance with the Receivership Order dated October 5, 2020. Time incurred for the period January 14, 2021 to March 16, 2021.

B. Warga - Partner (39.2 hrs): 20,580.00

B. Taylor - Partner (0.8 hrs): 420.00 J. Fritz - Senior Manager (14.7 hrs): 6,247.50

T. Dew - Senior Consultant (10.3 hrs): 2,832.50 Total (65.0 hrs): 30,080.00

	Total Amount Due (CAD)	31,584.00
	GST at 5.00 %	1,504.00
Sales Tax	GST applicable	30,080.00

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. RECEIVERSHIP TIME SUMMARY INVOICE NO: 8001683230

Date Name Hours Total Description 1/14/2021 Dew, Todd 0.5 137.50 Processing of payables. 1/14/2021 Fritz, John 4.9 2,082.50 Review and updates to Court Reports and Exhibits; review of Court materials. 1/14/2021 Warga, Brent 2.8 1,470.00 Review and edits to draft order; updates to First and Confidential Reports; finalization of APA; various calls and e-mail correspondence with D. Jackson and T. Kurbis. 1/15/2021 Fritz, John 09 382.50 Court reporting and correspondence with counsel re: sale transaction. 1/15/2021 Warga, Brent 420.00 Updates to First and Confidential Reports; discussion with J. Fritz re: same. 0.8 1/16/2021 Fritz, John 0.7 297.50 Review and commentary re: security review. 1/16/2021 Warga, Brent 367.50 Review of security opinion; e-mail correspondence with D. Jackson re: same. 0.7 1/17/2021 Fritz, John 0.3 127.50 Correspondence with counsel re: Court reporting. 1/17/2021 Warga, Brent 0.7 367.50 E-mail correspondence with D. Jackson re: reporting and Court hearing; review of case law re: sealing. 1/18/2021 Warga, Brent 1.1 577.50 Review of draft Court materials; review of updated legal opinion; updates to First Report. 1/19/2021 Fritz, John 0.8 340.00 Revisions to Court Reports; correspondence to/from counsel. 1/19/2021 Warga, Brent 27 1,417.50 Updates to First and Confidential Reports based on legal comments; call with D. Jackson. 1/20/2021 Dew, Todd 0.5 137.50 Update service list. 1/20/2021 Warga, Brent 3 1 1,627.50 Provision of draft reports to Dentons; review of QAR and comments from Dentons on Reports; updates and finalization of same; call and e-mail correspondence with D. Jackson re: Reports; review and execution of account opening documents 0.8 1/20/2021 Taylor, Robert 420.00 OAR review First Report and Confidential Supplement. 1/21/2021 Fritz, John 1.3 552.50 Finalize Court Reporting and correspondence with counsel. 1/21/2021 Warga, Brent 34 1,785.00 Call with S. Gabor and D. Jackson re: Confidential Report; calls with D. Jackson re: reporting matters and finalization; website postings; call with S. Semler; review and edits to non-disclosure undertaking. 1/22/2021 Dew, Todd 1.0 275.00 Processing of payables; trust accounting. 1/22/2021 Warga, Brent 2.2 1,155.00 Review of brief of law; call with D. Jackson re: missing equipment. 1/25/2021 Fritz, John 0.4 170.00 Draft correspondence to counsel to the Principal re: undisclosed credit card. 1/25/2021 Warga, Brent 0.5 262.50 Review of e-mail correspondence to S. Singh re: credit card usage; downloading of credit statements from US Bank. 1/26/2021 Warga, Brent 0.7 367.50 Review of various e-mail correspondence re: Court hearing; message to/from D. Jackson re: same. 1/27/2021 Fritz, John 0.6 255.00 Update from B. Warga re; sale process, equipment, and closing matters. 1/27/2021 Warga, Brent 735.00 Attendance at Court hearing; calls with D. Jackson re: file matters. 1.4 1/28/2021 Warga, Brent 0.1 52.50 Website posting. 382.50 Call and correspondence with Triple O Transport re: equipment onsite and pending sale; secured party requested release 1/29/2021 Fritz, John 09 correspondence. 2/1/2021 Warga, Brent 04 210.00 Review of e-mail correspondence from N. Boudreau and Taylor McCaffrey re: closing. 2/2/2021 Warga, Brent 0.4 210.00 Review of e-mail correspondence from N. Boudreau and T. Kurbis; call with T. Kurbis 2/4/2021 Warga, Brent 0.3 157.50 Review of e-mail correspondence from N. Boudreau; e-mail correspondence with D. Jackson re: website concern from N Boudreau 2/5/2021 Dew, Todd 0.3 82.50 Trust accounting. 2/8/2021 Dew, Todd 0.4 110.00 Emails and letter to CIBC re: bank account. 2/8/2021 Warga, Brent 1.3 682.50 Call with M. Rehal; call with D. Jackson; call with prospective financer at the request of M. Rehal. 2/9/2021 Dew, Todd 0.4 110.00 Trust accounting. 2/9/2021 Warga, Brent 04 210.00 Updates to R&D; e-mail correspondence to S. Gabor; e-mail correspondence with D. Jackson. 2/10/2021 Warga, Brent 0.3 157.50 E-mail correspondence to/from Taylor McCaffrey re: sale closing. 2/12/2021 Warga, Brent 03 157.50 Review of various e-mail correspondence re: file matters. 2/16/2021 Warga, Brent 0.4 210.00 Call with D. Jackson re: sale closing and discharge process. 2/17/2021 Fritz, John 0.5 212.50 Sale closing correspondence; review of missing equipment and unaddressed information requests provided to the Principal of the debtors. 2/17/2021 Warga, Brent 1.8 945.00 E-mail correspondence with Taylor McCaffrey re: sale closing; drafting of Second Report; call with J. Fritz re: missing equipment. 2/18/2021 Warga, Brent 03 157.50 Call with D. Jackson re: Buhler A/R and missing equipment. 552.50 Outstanding equipment list and review of correspondence to Principal re: final request for equipment disclosure. 2/19/2021 Fritz, John 1.3 2/19/2021 Warga, Brent 2.2 1,155.00 Review of equipment list; draft correspondence to M. Rehal's and S. Singh's respective legal counsel; discussion with J. Fritz re: file matters; e-mail correspondence with Taylor McCaffrey re: file matters; drafting of Second Report. 2/22/2021 Dew, Todd 1.7 467.50 Trust accounting; e-mails to repay borrowing certificate; draft wire of funds document; e-mail wire authorization to financial institution; open RT0002 GST accounts for Receiver; processing of payables. 2/22/2021 Fritz, John 1.1 467.50 Compilation and edits to R&D; correspondence with former landlord re: final billing and equipment matters. 2/22/2021 Warga, Brent 0.7 367.50 Updates to R&D; e-mail correspondence with TD re: same; execution of documents re: Borrowing Facility repayment. 2/23/2021 Dew, Todd 0.3 82.50 Email communications re: outgoing wire. 2/24/2021 Warga, Brent 630.00 Review of various e-mail correspondence from N. Boudreau; updates to missing equipment schedule; call with D. 1.2 Jackson re: same 2/25/2021 Warga, Brent 0.8 420.00 E-mail correspondence with Industrial Metals re: scrapped vehicles; review of e-mail correspondence from Taylor McCaffrey and Dentons 2/26/2021 Warga, Brent 05 262.50 E-mail correspondence to TD; e-mail correspondence to/from D. Jackson re: missing vehicles. 3/2/2021 Warga, Brent 04 210.00 E-mail correspondence to/from D. Jackson re: A/R accounts. 3/3/2021 Fritz, John 0.5 212.50 Correspondence with counsel re: receivables account enquiry and draft response; discussions with Federal Government immigration department re: LMIA. 3/3/2021 Warga, Brent 0.5 262.50 Review of e-mail correspondence to/from D. Jackson re: a/r account. 3/4/2021 Fritz, John 0.2 85.00 Receivable account enquiry correspondence. 3/5/2021 Dew, Todd 0.3 82.50 Trust accounting. 105.00 E-mail correspondence to/from Taylor McCaffrey re: file matters and discharge. 3/5/2021 Warga, Brent 0.2 3/8/2021 Warga, Brent 0.6 315.00 Updates to Second Report. 3/9/2021 Warga, Brent 0.1 52.50 Call with D. Jackson re: missing equipment and communications to/from N. Boudreau. 3/10/2021 Dew, Todd 2.0 550.00 File GST returns for Kings and Canada Cargo. 3/10/2021 Fritz, John 0.3 127.50 Excise tax filing review. 3/10/2021 Warga, Brent 2.1 1,102.50 Drafting of Second Report. 3/11/2021 Dew, Todd 0.8 220.00 File GST returns for Kings and Canada Cargo; trust accounting.

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. RECEIVERSHIP TIME SUMMARY INVOICE NO: 8001683230

Date	Name	Hours	Total	Description
3/11/2021	Warga, Brent	2.3	1,207.50	Drafting of Second Report.
3/12/2021	Dew, Todd	1.5	412.50	Phone calls re: identifying assets; calls and emails to MB PST re: balances owing; filing of GST returns; processing of payables.
3/12/2021	Warga, Brent	0.3	157.50	Review and signing of cheques.
3/15/2021	Dew, Todd	0.6	165.00	Review employee claim submitted; phone call to employee; discussion with B. Warga re: potential claim.
3/15/2021	Warga, Brent	0.4	210.00	Discussions with T. Dew re: employee claim; review of immigration / LMIA documents.
3/16/2021	Warga, Brent	0.8	420.00	_ Updates to Second Report.
tal		65.0	\$ 30,080.00	_

# **Deloitte**

ATTN: Scott Semler

Calgary AB T2P 4K9

Canada

The Toronto-Dominion Bank

10th Floor, 421 - 7th Avenue SW

Invoice 8001882661

**Deloitte Restructuring Inc.** 360 Main St Suite 2300 Winnipeg MB R3C 3Z3

Tel: (204) 942-0051 (204) 947-9390 Fax: www.deloitte.ca

Date:	June 08, 2021
Client No.:	1139799
WBS#:	TDB00485
Engagement Partner:	Brent Warga
GST Registration:	122893605RT0001

For professional services rendered

#### Fees

In accordance with the Receivership Order dated October 5, 2020. Time incurred for the period March 17, 2021 to June 3, 2021. B. Warga - Partner (18.9 hrs): 9,922.50 J. Fritz - Senior Manager (14.4 hrs): 6,120.00 T. Dew - Senior Consultant (6.7 hrs): 1,842.50 Total (40.0 hrs): 17,885.00

	Total Amount Due (CAD)	18,779.25
	GST at 5.00 %	894.25
Sales Tax	GST applicable	17,885.00

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. RECEIVERSHIP TIME SUMMARY INVOICE NO: 8001882661

Date Name	Hours T	otal	Description
3/17/2021 Dew, Todd	0.4		Communications with CRA re: balances owing and deemed trust claim.
3/17/2021 Dew, 10dd 3/17/2021 Warga, Brent	1.2		Drafting of Second Report; direction to T. Dew re: CRA claims.
3/18/2021 Warga, Brent 3/18/2021 Dew, Todd	1.2		Draft letter to CRA re: deemed trust claim; fax letter to CRA; email correspondence re: online banking refund;
5/16/2021 Dew, 1000	1.4	565.00	emails re: truck leases and leased vehicles; draft letter re: return of payment.
3/18/2021 Warga, Brent	1.3	682 50	Drafting of Second Report; draft e-mail correspondence to TD re: file update and invoicing.
3/22/2021 Warga, Brent	0.4		E-mail correspondence and call with D. Jackson re: correspondence from N. Boudreau.
3/23/2021 Warga, Brent	0.2		E-mail correspondence with T. Dew re: equipment.
3/24/2021 Fritz, John	0.5		Review of lessor correspondence and response; review of and correspondence regarding Novation letter support
• = ·· = • = • = ····, • -····			provided by lessor; follow-up call to Federal Foreign Worker program re: status update request.
3/24/2021 Warga, Brent	0.8	420.00	Call with D. Jackson re: correspondence with N. Boudreau; drafting e-mail correspondence to TPine re:
5,			equipment.
3/25/2021 Dew, Todd	0.4	110.00	Emails re: TPine leasing re: lease agreements and payout information.
3/25/2021 Warga, Brent	0.4	210.00	E-mail correspondence with TD; review of deposit details.
3/26/2021 Warga, Brent	0.7	367.50	Call with S. Semler re: A/R and residual file matters; review of e-mail correspondence from Taylor McCaffrey
			and N. Boudreau.
3/29/2021 Warga, Brent	0.3	157.50	Review of Tpine equipment and attempt to determine liquidation values.
3/30/2021 Dew, Todd	1.0	275.00	Update R&D draft 246 (2) Report.
3/31/2021 Warga, Brent	0.5	262.50	Review of correspondence to/from TPine re: leased vehicles; review of Marketplace.ca values of same.
4/5/2021 Fritz, John	0.7	297.50	Statutory reporting pursuant to BIA s. 246(2); compilation of R&D and Report.
4/5/2021 Warga, Brent	0.3		Review of BIA 246(2) Report.
4/7/2021 Fritz, John	0.4		Equipment review; suggested edits to Lavish correspondence re: leased equipment.
4/7/2021 Warga, Brent	0.6		E-mail correspondence with M. Rehal re: TPine and leased units.
4/8/2021 Dew, Todd	0.4		Trust accounting.
4/8/2021 Fritz, John	1.3	552.50	Calls and correspondence to Federal Government Immigration departments re: LMIA; review of value for
			equipment transferred to third-parties and equity analysis.
4/8/2021 Warga, Brent	0.3	157.50	E-mail correspondence with M. Rehal re: TPine equipment; e-mail correspondence with D. Jackson re:
			invoicing.
4/12/2021 Warga, Brent	0.2		Discussion with J. Fritz re: remaining vehicles yet to be located and reporting of same to the RCMP.
4/13/2021 Fritz, John	0.7	297.50	Correspondence to Lavish Transport principal; review of previous communication from Lavish and identification
			of position with respect to outstanding units; correspondence with counsel re: Lavish information request.
4/12/2021 Warran Draut	0.5	2(2.50	E mail companyandem as to M. Bahal an example desymptotic for 12 varies alaimed to be availed by third mention
4/13/2021 Warga, Brent	0.5	262.50	E-mail correspondence to M. Rehal re: supporting documents for 13-units claimed to be owned by third-parties;
4/14/2021 Erita John	0.5	212 50	review of e-mail correspondence to/from Taylor McCaffrey.
4/14/2021 Fritz, John	0.5	212.30	Correspondence from equipment creditor; enquiry to former principal re: individual representing King's Cargo
4/14/2021 Warga, Brent	1.0	525.00	Express Ltd. Review of e-mail correspondence from Boudreau Law re: units owned by third parties; review of supporting
4/14/2021 Walga, Dient	1.0	525.00	documentation attached thereto.
4/15/2021 Fritz, John	0.3	127 50	Call with secured equipment creditor re: purchaser enquiry and review of SAVO.
4/19/2021 Fritz, John	0.5		Correspondence to federal government re: LMIA enquiry status.
4/19/2021 Warga, Brent	0.2		E-mail correspondence with J. Fritz re: file matters.
4/20/2021 Fritz, John	1.4		Review of ownership documentation provided by third parties; cross reference with supporting documentation,
, 20, 2021 Thill, Volin		272100	affidavits, searches, etc.
4/20/2021 Warga, Brent	0.3	157.50	Discussion with J. Fritz re: equipment and ownership of same.
4/22/2021 Fritz, John			Review of ownership, lease, and sales agreement information; equipment appendix updates re: allocation of
			missing and identified equipment; draft correspondence to Counsel; review with B. Warga.
4/22/2021 Warga, Brent	0.8	420.00	Discussion with J. Fritz re: missing equipment summary; call with Province re: licensing.
4/26/2021 Warga, Brent	0.4	210.00	Review of e-mail correspondence to Taylor McCaffrey re: missing equipment.
4/27/2021 Dew, Todd	0.4	110.00	Trust accounting.
4/28/2021 Fritz, John	1.4	595.00	Correspondence and call with counsel re: Receiver's interest in leased equipment; review and summary of PPSA
			registrations.
4/28/2021 Warga, Brent	0.6	315.00	Call with D. Jackson re: missing equipment; review of letter correspondence from Taylor McCaffrey; review of
			PPSR searches (VINs).
4/30/2021 Dew, Todd	1.0		Trust accounting.
5/4/2021 Fritz, John	1.1	467.50	Review of Third-party's counsel's correspondence re: equipment in its possession and the Debtor's interest in
5/5/2021 F 4 I I	0.1	42.50	same; correspondence with the Receiver's counsel.
5/5/2021 Fritz, John 5/6/2021 Fritz, John	0.1		Temporary Foreign Worker Program correspondence.
5/6/2021 Fritz, John	1.4	595.00	Correspondence with Temporary Foreign Workers Program; review of creditor correspondence; direction to T.
5/6/2021 Warga Pront	0.7	267 50	Dew re: CRA; correspondence with counsel re: equipment. Review and edits to correspondence from Taylor McCaffrey to N. Boudreau; discussions with Federal Labour
5/6/2021 Warga, Brent	0.7	307.30	Program; discussions with J. Fritz re: former employee claims.
5/7/2021 Fritz, John	0.9	382 50	Call with Federal Temporary Foreign Worker Department; review of LMIA application status; updates to R&D.
5/7/2021 11112, 50111	0.9	562.50	Can with redefail remporary roleign worker Department, review of Extra application status, apdates to ReeD.
5/10/2021 Dew, Todd	0.5	137 50	RT0001 and RT0002 GST returns for April 2021.
5/11/2021 Dew, Todd	0.3		CRA update on payroll audits.
5/11/2021 Warga, Brent	0.6		Call with Federal Labour Program re: former employee claims.
5/13/2021 Fritz, John	0.5		Federal immigration matters; attempted correspondence with IRCC; correspondence with Federal Temporary
	~		Foreign Worker program re: Receivership status.
5/17/2021 Warga, Brent	0.2	105.00	E-mail correspondence to/from D. Jackson re: Lavish equipment settlement.
5/18/2021 Fritz, John	0.2		Response to creditor enquiry.
5/21/2021 Dew, Todd	0.4		Trust accounting.
5/26/2021 Warga, Brent	0.6		Call with D. Jackson re: o/s file matters; review of corporate searches; e-mail correspondence with D. Jackson.
5/27/2021 Warga, Brent	0.7	367.50	E-mail correspondence to/from Taylor McCaffrey re: equipment settlement; call with McDougall Auctioneers re:
			auction of three units.
5/28/2021 Warga, Brent	1.1	577.50	Drafting of Second Report.

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. RECEIVERSHIP TIME SUMMARY INVOICE NO: 8001882661

Date	Name	Hours	Total	Description
5/31/2021 F	Fritz, John	0.4	170.00	Call with Counsel; review of correspondence from counsel re: remaining equipment.
5/31/2021 V	Warga, Brent	0.6	315.00	Call with D. Jackson re: units in possession of Lavish; review of various e-mail correspondence re: same.
6/2/2021 I	Dew, Todd	0.2	55.00	Review of emails; review CRA documents.
6/2/2021 V	Warga, Brent	1.3	682.50	Drafting of Second Report.
6/3/2021 I	Dew, Todd	0.3	82.50	Trust accounting.
6/3/2021 V	Warga, Brent	2.1	1,102.50	Drafting of Second Report.
otal		40.0	\$ 17,885.00	

# **Deloitte.**

ATTN: Scott Semler The Toronto-Dominion Bank 10th Floor, 421 - 7th Avenue SW Calgary AB T2P 4K9 Canada

#### Invoice 8002048533

**Deloitte Restructuring Inc.** 360 Main St Suite 2300 Winnipeg MB R3C 3Z3

Tel: (204) 942-0051 Fax: (204) 947-9390 www.deloitte.ca

Client No.: 1 WBS#: TI	eptember 06, 2021 139799 DB00485 rent Warga
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GST Registration: 122893605RT0001

#### For professional services rendered

#### Fees

In accordance with the Receivership Order dated October 5, 2020. Time incurred for the period June 4, 2021 to August 31, 2021.

B. Warga - Partner (9.2 hrs): 4,830.00 J. Fritz - Senior Manager (5.0 hrs): 2,125.00 T. Dew - Senior Consultant (4.3 hrs): 1,182.50 A. Keene - Senior Consultant (0.5 hrs): 137.50 L. Conorton - Technician (1.4 hrs): 140.00 Total (20.4 hrs): 8,415.00

	Total Amount Due (CAD)	8,835.75
	GST at 5.00 %	420.75
Sales Tax	GST applicable	8,415.00

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. RECEIVERSHIP TIME SUMMARY INVOICE NO: 8002048533

Date	Name	Hours	Total	Description
	Dew, Todd	0.3		Trust administration.
	Fritz, John	0.7		Review of update to secured creditor; priority claims review; direction to T. Dew.
	Warga, Brent	1.4		Updates to R&D draft e-mail correspondence to S. Semler; drafting Second Report.
	Conorton, Laura	0.6		Trust accounting.
	Dew, Todd	0.4		GST filings.
	Fritz, John	0.3		Review of release document; correspondence with counsel re: release document.
	Warga, Brent	0.3		Review of nutual release prepared by Taylor McCaffrey.
	Fritz, John	1.6		Review of Second Report of the Receiver; review of update to primary secured creditor; correspondence with F
0/ // 2021	11112, 50111	1.0	000.00	Warga re: remaining file matters.
6/9/2021	Warga, Brent	0.8	420.00	E-mail correspondence to S. Semler; review of mutual release; e-mail correspondence with D. Jackson re:
0/ // 2021	Warga, Dieni	0.0	120.00	release.
6/10/2021	Warga, Brent	0.2	105.00	E-mail correspondence with S. Semler and J. Fritz.
	Dew, Todd	0.2		Trust accounting.
	Warga, Brent	0.2		Call with TD re: status of file matters; updates to Second Report.
	Keene, Ashley	0.4		Website updates.
	Warga, Brent	0.4		E-mail correspondence with Taylor McCaffrey re: units in the possession of Lavish.
	Warga, Brent	0.3		Review of e-mail correspondence to/from Taylor McCaffrey and Boudreau Law; review of e-mail
0/1//2021	warga, Breni	0.7	307.30	correspondence from M. Rehal.
6/21/2021	Keene, Ashley	0.1	27.50	Website update.
	Warga, Brent	0.1		Review of e-mail correspondence from Ryder Truck Rental.
	Warga, Brent	0.2		E-mail correspondence to/from Taylor McCaffrey re: equipment settlement with M. Rehal; call with D. Jackso
0/23/2021	warga, brent	0.4	210.00	
(100/0001	<b>F</b> 2 <b>I</b>	0.4	170.00	re: same; review of e-mail correspondence from Boudreau Law.
	Fritz, John	0.4		Calls with CRA re: payroll account; update to B. Warga.
	Warga, Brent	0.4		Call to/from CRA; discussion of CRA matters with J. Fritz.
	Warga, Brent	0.3		Review of correspondence from D. Jackson re: equipment settlement with M. Rehal.
	Warga, Brent	0.3		E-mail correspondence to/from D. Jackson re: residual units.
	Conorton, Laura	0.4		Trust accounting.
	Dew, Todd	0.8		File GST returns.
	Dew, Todd	0.6		GST filings.
	Fritz, John	0.2		Creditor enquiries (CRA and equipment supplier).
	Fritz, John	0.3		Call with CRA re: trust examination status and information request re: CRA final claim position.
	Warga, Brent	0.4		Discussions with J. Fritz re: file matters (CRA and priority claims).
	Dew, Todd	0.3		Processing of payables.
	Warga, Brent	0.3		Call with Israel Lanoria (Employment Standards) re: operations.
	Warga, Brent	0.3		E-mail correspondence with creditors.
7/29/2021	Warga, Brent	0.2		E-mail correspondence with D. Jackson re: file matters and discharge.
	Conorton, Laura	0.2		Trust accounting.
	Conorton, Laura	0.2		Trust accounting.
	Warga, Brent	0.1		Call to d. Jackson; discussions with J. Fritz re: CRA priority claim status.
8/11/2021	Dew, Todd	0.6	165.00	GST filings.
8/11/2021	Warga, Brent	0.3	157.50	Call with D. Jackson re: file matters; call with J. Fritz re: file matters.
8/12/2021	Fritz, John	0.2		Outstanding equipment documentation review; direction to T. Dew.
8/16/2021	Dew, Todd	0.4	110.00	Discussion with Ryder re required documents re leased asset; Review MPIC documents
8/17/2021	Warga, Brent	0.4	210.00	Draft e-mail correspondence to Dentons re: file matters; e-mail correspondence to D. Jackson re: same.
8/18/2021	Fritz, John	0.9	382.50	Correspondence with the primary secured creditor's counsel re: equipment enquiry.
8/18/2021	Warga, Brent	0.6	315.00	Review of e-mail correspondence to/from S. Gabor re: registered vehicle security.
8/19/2021	Dew, Todd	0.2	55.00	Trust administration.
8/24/2021	Dew, Todd	0.5	137.50	Trust administration.
8/31/2021	Fritz, John	0.4	170.00	Call with Insolvency and Audit groups at CRA re: CRA's payroll claim.
	Warga, Brent	0.5		Review of e-mail correspondence from S. Gabor; call and e-mail correspondence with D. Jackson re: Court
	U /			hearing; discussion with J. Fritz re: same and file matters; updates to Second Report.
tal		20.4 \$	8,415.00	

Appendix M - Fees and Disbursements of the Receiver's Legal Counsel

#### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD.

#### SUMMARY OF LEGAL FEES AND DISBURSEMENTS TAYLOR MCCAFFREY LLP

Date	Invoice #	Fees	Disb	ursements	GST	PST	Total	Hours
2-Feb-21	632731	\$ 28,472	\$	687	\$ 1,453	\$ 1,993	\$ 32,605	71.1
3-Mar-21	634381	8,072		28	405	565	9,069	19.0
6-Apr-21	636310	2,554		-	128	179	2,860	5.0
3-May-21	637951	1,831		1	92	128	2,052	4.3
2-Jun-21	639878	3,600		1	180	252	4,033	24.4
20-Jul-21	642282	3,789		3	190	265	4,247	17.2
14-Sep-21	645371	1,071		16	54	75	1,216	2.1
Total		\$ 49,388	\$	737	\$ 2,501	\$ 3,457	\$ 56,083	143.1

### TAYLOR McCAFFREY

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com

DATE: FEBRUAR	XY 2, 2	021
CLIENT/MATTER	NO.:	32608 - 6
<b>RESP. LAWYER:</b>	DJA	CKSON
INVOICE NO.:	6327	/31
GST NO.: 12171237	6	

**Attention: Brent Warga** 

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

12/01/21	JACKSON	Correspondence from Norm Krysko at Buhler	0.10	510.00	51.00
12/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
12/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
12/01/21	JACKSON	Review & respond to Norman Krysko at	0.10	510.00	51.00
		Buhler			
12/01/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
12/01/21	JACKSON	Review & respond to Norm Boudreau	0.10	510.00	51.00
12/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
12/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
12/01/21	JACKSON	Review & respond to Sam Gabor	0.10	510.00	51.00
12/01/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
12/01/21	JACKSON	Review TD Bank security & PPSA	0.60	510.00	306.00
		Registrations etc			
12/01/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
12/01/21	JACKSON	Draft security opinion	2.50	510.00	1,275.00
12/01/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
12/01/21	KURBIS	Correspondence from/to Buyer counsel; revise	1.50	515.00	772.50
		agreement; office conference/memorandum			
		from/to DJ; correspondence/call from Buyer			
		counsel; call/correspondence with BW; work			
		on further Agreement edits; correspondence			
		from/to BW;			
12/01/21	LARSON	Reviewing correspondence	0.10	160.00	16.00
13/01/21	JACKSON	Reviewing trust receipt etc	0.10	510.00	51.00
13/01/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
13/01/21	JACKSON	Reviewing comments regarding revised APA	0.10	510.00	51.00
13/01/21	JACKSON	Telephone from Cheryl Laniuk	0.10	510.00	51.00
13/01/21	JACKSON	Revise draft opinion	0.30	510.00	153.00
13/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
13/01/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
13/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
13/01/21	JACKSON	Telephone from Tim Kurbis	0.10	510.00	51.00
13/01/21	JACKSON	Telephone from Brent Warga - conference in	0.70	510.00	357.00
		Sam Gabor			
13/01/21	JACKSON	Review & respond to Sam Gabor	0.10	510.00	51.00
13/01/21	JACKSON	Telephone from Sam Gabor	0.20	510.00	102.00
13/01/21	KURBIS	Correspondence from/to client; further	1.10	515.00	566.50
		-			

		revisions to agreement; memorandum DJ re Court proceeding; correspondence NB; review correspondence with TD/Buyer counsel re			
		scheduling; correspondence with Buyer			
13/01/21	LARSON	counsel Reviewing correspondence	0.10	160.00	16.00
13/01/21	JACKSON	Telephone to QB civil motion coordinator	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to QB Civil Motion	0.10	510.00	51.00
14/01/21	JACKSON	Coordinator	0.10	510.00	51.00
14/01/21	JACKSON	Draft Approval & Vesting Order	0.50	510.00	255.00
14/01/21	JACKSON	Review & respond to Norm Boudreau	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
14/01/21	JACKSON	Telephone to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to Cheryl Laniuk	0.10	510.00	51.00
14/01/21	JACKSON	Telephone from Sam Gabor	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Review & respond to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Review & respond to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
14/01/21	JACKSON	Revise draft approval & vesting order as well as attached receiver's certificate	0.40	510.00	204.00
14/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
14/01/21	JACKSON	Revise draft security opinion	0.40	510.00	204.00
14/01/21	KURBIS	Correspondence with Buyer counsel/TD counsel re APA/court approval etc.;	0.80	515.00	412.00
		correspondence with Deloitte; office conference/memorandum DJ; correspondence N. Boudreau			
15/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
15/01/21	JACKSON	Reviewing Brent Warga's suggested revisions	0.20	510.00	102.00
13/01/21	JACKSON	to the AVO	0.20	510.00	102.00
15/01/21	JACKSON	Correspondence from John Fritz	0.10	510.00	51.00
15/01/21	JACKSON	Draft instructions to Charles Roy	0.20	510.00	102.00
15/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
15/01/21	JACKSON	Reviewing draft receiver report and supplement	1.00	510.00	510.00
15/01/21	JACKSON	Correspondence to Brent Warga	0.20	510.00	102.00
15/01/21	KURBIS	Reviewing exchanges re court application etc.	0.10	515.00	51.50
15/01/21	LARSON	Reviewing correspondence; review AVO; email comments to DJ	0.30	160.00	48.00
17/01/21	CROY	Write off - Accidental Entry	0.10	240.00	24.00
18/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
18/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
18/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
18/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
18/01/21	JACKSON	Revise approval & vesting order	0.40	510.00	204.00
18/01/21	JACKSON	Draft notice of motion	0.60	510.00	306.00
18/01/21	JACKSON	Reviewing individual serial numbered searches of PPSA and prepare Affidavit of Laura Leigh	1.00	510.00	510.00
18/01/21	JACKSON	Buley re: same Correspondence to Brent Warga	0.10	510.00	51.00

18/01/21	JACKSON	Revise service list	0.10	510.00	51.00
18/01/21	JACKSON	Review and revise Receiver's draft report	1.00	510.00	510.00
18/01/21	JACKSON	Revising draft Affidavit of Searches	0.30	510.00	153.00
18/01/21	CROY	Research sealing order, approval of sale, precedents, draft motion brief, review emails re: draft reports	4.50	240.00	1,080.00
19/01/21	JACKSON	Review & respond to Brent Warga	0.10	510.00	51.00
19/01/21	JACKSON	Revise motion & order as per Brent Warga	0.10	510.00	51.00
		comments			
19/01/21	JACKSON	Prepare for conference call regarding reports	0.50	510.00	255.00
19/01/21	JACKSON	Telephone to Brent Warga	0.60	510.00	306.00
19/01/21	JACKSON	Revise draft report	1.00	510.00	510.00
19/01/21	JACKSON	Revise registry search results affidavit	0.40	510.00	204.00
19/01/21 19/01/21	JACKSON CROY	Revise report and confidential supplement	1.10 3.00	510.00 240.00	561.00 720.00
20/01/21	JACKSON	Review reports, draft brief Correspondence from Brent Warga	0.20	510.00	102.00
20/01/21	JACKSON	Reviewing revised draft reports	0.20	510.00	306.00
20/01/21	JACKSON	Telephone from Brent Warga	0.30	510.00	153.00
20/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
20/01/21	JACKSON	Draft instructions to Charles Roy	0.10	510.00	51.00
20/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
20/01/21	JACKSON	Review & respond to Sam Gabor	0.10	510.00	51.00
20/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
20/01/21	JACKSON	Reviewing appendices	0.20	510.00	102.00
20/01/21	JACKSON	Attendance at finalize security opinion	0.20	510.00	102.00
20/01/21	JACKSON	Reviewing Sam Gabor's draft amendments to	0.30	510.00	153.00
		the reports			
20/01/21	JACKSON	Reviewing Brent Warga's further revisions	0.10	510.00	51.00
20/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
20/01/21	JACKSON	Telephone from Sam Gabor	0.20	510.00	102.00
20/01/21	CROY	Draft/Revise Brief	6.40	240.00	1,536.00
20/01/21	CROY	Revise brief	2.80	240.00	672.00
21/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
21/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
21/01/21	JACKSON	Draft Non-disclosure Undertaking	0.20	510.00	102.00
21/01/21	JACKSON	Reviewing draft motion brief	0.30	510.00	153.00
21/01/21	JACKSON	Revise motions brief	1.00	510.00	510.00
21/01/21	JACKSON	Revise notice of motion	0.20	510.00	102.00
21/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
21/01/21	JACKSON	Telephone from Brent Warga	0.10	510.00	51.00
21/01/21	JACKSON	Telephone to Sam Gabor & Brent Warga	0.20	510.00	102.00
21/01/21	JACKSON	Comparing Sam Gabor's suggested changes with Deloitte final & respond to Brent Warga	0.20	510.00	102.00
21/01/21	JACKSON	Revise motion brief	0.50	510.00	255.00
21/01/21	JACKSON	Reviewing final pdfs of reports before filing	0.20	510.00	102.00
21/01/21	JACKSON	Attendance at filing instructions	0.40	510.00	204.00
21/01/21	JACKSON	Attendance at efiling and service matters	0.50	510.00	255.00
21/01/21	JACKSON	Revise motions brief	1.40	510.00	714.00
21/01/21	CROY	Revise brief, finalize brief for filing, review emails and drafts	3.40	240.00	816.00
22/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
22/01/21	JACKSON	Revise Non-Disclosure Undertaking	0.10	510.00	51.00
22/01/21	JACKSON	Revise motion brief	0.40	510.00	204.00
22/01/21	JACKSON	Attendance at service instructions & affidavit of service	0.30	510.00	153.00
22/01/21	JACKSON	Reviewing appendices to confidential report	0.50	510.00	255.00
22/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00

#### TAYLOR MCCAFFREY LLP PAGE 4 OF NARRATIVE STATEMENT FOR INVOICE NO. 632731

22/01/21	JACKSON	Telephone to Brent Warga	0.10	510.00	51.00
22/01/21	JACKSON	Revise motion brief	0.30	510.00	153.00
22/01/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
22/01/21	JACKSON	Review & respond to Cristall Brooks at QB re:scheduling etc.	0.20	510.00	102.00
22/01/21	JACKSON	Attendance at service	0.20	510.00	102.00
22/01/21	JACKSON	Correspondence from Stephanie Gataiant at Arundel	0.10	510.00	51.00
22/01/21	JACKSON	Correspondence to Stephanie Gataiant	0.10	510.00	51.00
22/01/21	JACYK	Reviewing instructions from D. Jackson. Prepare packages of documents for service.	0.50	75.00	37.50
22/01/21	CROY	Review/revise brief, case law	1.30	240.00	312.00
23/01/21	JACKSON	Attendance at communications with Cristall Brooks at QB -forward PDFs to Chartier, J.	0.20	510.00	102.00
25/01/21	JACKSON	Telephone from Steven Heim at US Bank	0.10	510.00	51.00
25/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
25/01/21	JACKSON	Correspondence to Cheryl Laniuk at QB	0.10	510.00	51.00
25/01/21	JACKSON	Correspondence to Steven Hein at US Bank	0.10	510.00	51.00
25/01/21	JACKSON	Correspondence from Steven Heim	0.10	510.00	51.00
25/01/21	JACKSON	Reviewing corporate credit card statements	0.10	510.00	51.00
25/01/21	JACKSON	Telephone to Kelsey McIntyre	0.10	510.00	51.00
25/01/21	JACKSON	Revise service affidavit	0.10	510.00	51.00
25/01/21	JACKSON	Correspondence to Jon Van der Krabben	0.10	510.00	51.00
25/01/21	JACKSON	Prepare compare draft order to MB template	0.10	510.00	51.00
25/01/21	JACKSON	Draft status to Tim Kurbis	0.10	510.00	51.00
25/01/21	JACYK	Reviewing email and respond.	0.10	75.00	7.50
25/01/21	CROY	Review emails re: filing	0.10	240.00	24.00
26/01/21	JACKSON	Review & revise John Fritz draft inquiry to Singh's counsel regarding US Bank credit card	0.20	510.00	102.00
26/01/21	JACKSON	Attendance at efiling additional materials	0.20	510.00	102.00
26/01/21	JACKSON	Revise draft order	0.20	510.00	102.00
26/01/21	JACKSON	Correspondence to Sam Gabor et al	0.10	510.00	51.00
26/01/21	JACKSON	Correspondence to Cristall Brooks	0.10	510.00	51.00
26/01/21	JACKSON	Review & respond to Kelsey McIntyre	0.20	510.00	102.00
26/01/21	JACKSON	Prepare for court	3.00	510.00	1,530.00
26/01/21	JACKSON	Telephone from Norm Boudreau	0.20	510.00	102.00
26/01/21	JACKSON	Review & respond to Kelsey McIntyre	0.20	510.00	102.00
26/01/21	JACKSON	Telephone from Brent Warga	0.20	510.00	102.00
26/01/21	JACYK	Reviewing email from L. Buley. Telephone to	0.50	75.00	37.50
_0,01,_1		L. Buley. Revise and affirm affidavit. Email to L. Buley.		10100	
26/01/21	JACYK	Reviewing email from D. Jackson. Revise affidavit. Email to D. Jackson.	0.20	75.00	15.00
26/01/21	KURBIS	Memorandum from DJ; review Report	0.20	515.00	103.00
26/01/21	CROY	Prepare for hearing	2.20	240.00	528.00
27/01/21	JACKSON	Prepare for court	1.00	510.00	510.00
27/01/21	JACKSON	Revise form of Order	0.10	510.00	51.00
27/01/21	JACKSON	Attend at court	0.90	510.00	459.00
27/01/21	JACKSON	Telephone from Sam Gabor	0.10	510.00	51.00
27/01/21	JACKSON	Telephone to Brent Warga	0.20	510.00	102.00
27/01/21	JACKSON	Revise and finalize Approval & Vesting Order	0.10	510.00	51.00
27/01/21	JACKSON	Draft memo to Tim Kurbis	0.10	510.00	51.00
27/01/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
27/01/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
27/01/21	JACKSON	Telephone from Sam Gabor	0.20	510.00	102.00
27/01/21	JACKSON	Telephone to Brent Warga	0.20	510.00	102.00
27/01/21	KURBIS	Memorandum from DJ re court approval;	0.10	515.00	51.50
			0.10		21100

#### TAYLOR MCCAFFREY LLP PAGE 5 OF NARRATIVE STATEMENT FOR INVOICE NO. 632731

		memorandum JL - instruct			
27/01/21	LARSON	Reviewing correspondence re APA; receiving instructions	0.10	160.00	16.00
27/01/21	CROY	Prepare for hearing, attend hearing	1.30	240.00	312.00
28/01/21	JACKSON	Reviewing AVO as entered by the Court	0.10	510.00	51.00
28/01/21	JACKSON	Attendance at instructions re: Service List	0.10	510.00	51.00
28/01/21	JACKSON	Correspondence to Tim Kurbis	0.10	510.00	51.00
28/01/21	KURBIS	Memorandum from DJ; review file docs;	0.40	515.00	206.00
		memorandum JL - consult/instruct on tasks for completion			
28/01/21	LARSON	Reviewing correspondence; discussion with	0.30	160.00	48.00
		TK; receiving instructions; reviewing			
		precedents and diarizing task			
29/01/21	JACKSON	Telephone from Joanna Alford at Meridian	0.10	510.00	51.00
		OneCap			
TOTAL FEE	S (GST & PST	)		28	,471.50
		x \$510.00/hr. = \$20,196.00			
		00/hr. = \$2,163.00			
		0/hr. = \$6,024.00			
•		D/hr. = \$144.00			
		s. x $\frac{575.00}{hr} = \frac{97.50}{100}$			
э. эасук (ра	lalogal) 1.5 m	$5. \times 0.00/11 0.00/11.$			
TOTAL FEI				\$28	,471.50
Plus 5 % GS	Г				,423.58
Plus 7 % PST				1	,993.01
ALLOCATE	ED EXPENSES	S & DISBURSEMENTS (GST Only)			
Reproductior	n Charges		169.20		
Personal Prop	perty Search		390.00		
Postage			28.10		
DISBURSEN	MENTS INCU	RRED AS AGENT(Non-taxable)			
Government/	Court Registrat	ion, Filing Re: Notice of Motion	100.00		
		Total Expenses & Disbursements Plus 5% GST		\$	6687.30 20.37
					29.37
BALANCE DUE OUR OFFICE					,604.76

DJAC/lb

### TAYLOR **McCAFFREY** LLP

**Deloitte Restructuring Inc.** 2300-360 Main Street Winnipeg, MB **R3C 3Z3** 

2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com

DATE: MARCH 3, 2021 CLIENT/MATTER NO.: 32608 - 6 **RESP. LAWYER:** DJACKSON **INVOICE NO.:** 634381 GST NO.: 121712376

**Attention: Brent Warga** 

.

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

12/01/21	CROY	E-Mail re: motion	0.10	240.00	24.00
14/01/21	CROY	E-Mail re: order, APA, e-mails re: scheduling hearing	0.30	240.00	72.00
01/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
01/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
01/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
01/02/21	KURBIS	Correspondence from Buyer counsel;	0.40	515.00	206.00
		memorandum to/from JL; note tasks for			
		completion; call to Deloitte;			
01/02/21	LARSON	Reviewing correspondence; receiving	0.80	160.00	128.00
		instructions from TK; prepare list of closing			
		documents and closing date			
02/02/21	JACKSON	Review & respond to Tim Kurbis	0.10	510.00	51.00
02/02/21	KURBIS	Correspondence from BW; correspondence	1.00	515.00	515.00
		Buyer counsel; office conference JL - instruct;			
00/00/01		prepare closing doc templates; call with BW			
02/02/21	LARSON	Reviewing correspondence and instructions;	0.70	160.00	112.00
		reviewing APA; prepare statement of			
03/02/21	JACKSON	adjustments Correspondence from Igal Raihman at Aspen	0.10	510.00	51.00
05/02/21	JACKSON	Trucks	0.10	510.00	51.00
03/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
03/02/21	LARSON	Prepare draft closing documents	1.20	160.00	192.00
04/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
04/02/21	JACKSON	Review & respond to Brent Warga	0.10	510.00	51.00
04/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
04/02/21	LARSON	Prepare draft closing documents	0.10	160.00	16.00
08/02/21	JACKSON	Telephone from Norm Boudreau	0.20	510.00	102.00
08/02/21	JACKSON	Telephone from Brent Warga	0.10	510.00	51.00
08/02/21	JACKSON	Telephone to Norm Boudreau	0.10	510.00	51.00
08/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
09/02/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
09/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
09/02/21	LARSON	Prepare draft closing documents	0.90	160.00	144.00
10/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
10/02/21	KURBIS	Telephone call/correspondence from Buyer	0.20	515.00	103.00
		counsel; correspondence to/from Deloitte			

#### TAYLOR MCCAFFREY LLP PAGE 2 OF NARRATIVE STATEMENT FOR INVOICE NO. 634381

10/02/21	LARSON	Reviewing correspondence re closing	0.10	160.00	16.00
11/02/21	KURBIS	Correspondence Buyer counsel; office	0.30	515.00	154.50
		conference DJ - consult on preconditions/TD;			
		memorandum from JL			
12/02/21	JACKSON	Review & respond from Steven Heim at US	0.10	510.00	51.00
		Bank			
12/02/21	CROY	E-Mail re: motion	0.10	240.00	24.00
13/02/21	CROY	E-Mail re order APA, emails scheduling hearing	0.30	240.00	72.00
16/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
16/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
16/02/21	JACKSON	Telephone to Norm Boudreau	0.20	510.00	102.00
16/02/21	JACKSON	Correspondence to Brent Warga	0.20	510.00	102.00
16/02/21	JACKSON	Telephone from Brent Warga	0.50	510.00	255.00
16/02/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
16/02/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
16/02/21	JACKSON	Telephone from Sam Gabor	0.20	510.00	102.00
16/02/21	LARSON	Reviewing email re funds to close	0.10	160.00	16.00
17/02/21	JACKSON	Correspondence from Tim Kurbis	0.10	510.00	51.00
17/02/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
17/02/21	JACKSON	Reviewing closing info from Tim Kurbis	0.10	510.00	51.00
17/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
17/02/21	JACKSON	Meeting with Tim Kurbis	0.10	510.00	51.00
17/02/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
17/02/21	KURBIS	Correspondence Correspondence/call with	2.30	515.00	1,184.50
		Buyer counsel - respond/advise on inquiries;			
		work on closing docs/finalizing exchange tasks;			
		correspondence with Deloitte; draft/revise/proof			
		trust letter; correspondence/calls with Buyer			
		counsel; attendances to confirm closing; prepare			
1.5/00/01		Report			
17/02/21	LARSON	Reviewing correspondence; discussion with T	0.20	160.00	32.00
10/00/01		Kurbis re closing			
18/02/21	JACKSON	Telephone from Brent Warga	0.20	510.00	102.00
18/02/21	JACKSON	Reviewing Buhler invoice	0.10	510.00	51.00
18/02/21	JACKSON	Correspondence to Buhler	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence from Pamela Bilecki at Buhler	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
19/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
19/02/21	KURBIS	Correspondence from/to Deloitte; instruct	0.40	515.00	206.00
		assistant; proof/finalize transmittal; review			
		correspondence/exchanges with Buyer counsel;			
00/00/01		correspondence TD counsel			
22/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
22/02/21	JACKSON	Prepare draft Deloitte letter to be reissued on	0.10	510.00	51.00
00/00/01		TM letterhead			51.00
22/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence to QB registry	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence to Kelsey McIntyre	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence from Kelsey McIntyre	0.10	510.00	51.00
22/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00

#### TAYLOR MCCAFFREY LLP PAGE 3 OF NARRATIVE STATEMENT FOR INVOICE NO. 634381

22/02/21	KURBIS	Reviewing correspondence; call; from Buyer	0.20	515.00	103.00
		counsel re TD registrations; call to TD counsel			
23/02/21	JACKSON	Correspondence from Sharanjit Singh	0.10	510.00	51.00
23/02/21	JACKSON	Correspondence from Kelsey McIntyre	0.10	510.00	51.00
23/02/21	KURBIS	Telephone call with TD Counsel; prepare	0.30	515.00	154.50
		template for No-interest letter; correspondence			
		TD counsel			
24/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
24/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
24/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
24/02/21	JACKSON	Telephone from Lisa at Traffic Tech	0.10	510.00	51.00
24/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
24/02/21	JACKSON	Telephone from Brent Warga	0.10	510.00	51.00
24/02/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
25/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
25/02/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
25/02/21	JACKSON	Correspondence from Lisa at Traffic Tech	0.10	510.00	51.00
25/02/21	KURBIS	Reviewing correspondence from Buyer counsel;	1.40	515.00	721.00
		call from Buyer counsel; prepare No Interest			
		letter; call/correspondence with TD Counsel on			
		matters arising; correspondence NB;			
		correspondence Deloitte			
26/02/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
26/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
26/02/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
26/02/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
		F			
TOTAL FEE	S (GST & PST	`)		8	,071.50
	·	, ,			
TOTAL FE	ES			\$8	,071.50
Plus 5 % GS	Г			• -	403.58
Plus 7 % PS					565.01
ALLOCAT	ED EXPENSE	S & DISBURSEMENTS (GST Only)			
Donno duotio	Changes		7 90		
Reproduction	n Charges		7.80		
Delivery			20.00		
		Total Expenses & Disbursements			\$27.80
		Plus 5% GST			1.39
		1 103 570 001			1.37
BALANCE	DUE OUR OF	FICE		02	069.28

DJACKSON/LBULEY

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com

DATE: APRIL 6, 2021			
CLIENT/MATTER	NO.:	32608 - 6	
RESP. LAWYER:	DJA	CKSON	
INVOICE NO.:	6363	310	
GST NO.: 121712376			

**Attention: Brent Warga** 

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

02/03/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
02/03/21	JACKSON	Correspondence from Lisa at Traffic Tech	0.10	510.00	51.00
03/03/21	JACKSON	Telephone from Olivia Danylchukat	0.20	510.00	102.00
03/03/21	mendori	Precision Freight	0.20	510.00	102.00
03/03/21	JACKSON	Reviewing invoices to precision freight	0.10	510.00	51.00
03/03/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
04/03/21	JACKSON	Correspondence from John Fritz	0.10	510.00	51.00
04/03/21	JACKSON	Correspondence to John Fritz	0.10	510.00	51.00
05/03/21	JACKSON	Correspondence to counsel	0.10	510.00	51.00
05/03/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
05/03/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
08/03/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
08/03/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
08/03/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
09/03/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
09/03/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
09/03/21	JACKSON	Telephone to Brent Warga	0.20	510.00	102.00
11/03/21	JACKSON	Reviewing Liquidator's Fifth Report	0.20	510.00	102.00
22/03/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
22/03/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
22/03/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
22/03/21	JACKSON	Telephone to Brent Warga	0.20	510.00	102.00
23/03/21	JACKSON	Telephone from Norm Boudreau	0.30	510.00	153.00
24/03/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
24/03/21	JACKSON	Telephone from Brent Warga	0.20	510.00	102.00
24/03/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
25/03/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
25/03/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
25/03/21	JACKSON	Telephone from Sam Gabor	0.20	510.00	102.00
25/03/21	JACKSON	Telephone from Norm Boudreau	0.10	510.00	51.00
26/03/21	JACKSON	Telephone from Norm Boudreau	0.10	510.00	51.00
26/03/21	JACKSON	Telephone from Tim Kurbis	0.10	510.00	51.00
26/03/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
26/03/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
26/03/21	KURBIS	Correspondence Correspondence/call	0.50	515.00	257.50
		from N. Boudreau; office conference DJ;			
		correspondence TD counsel;			

#### TAYLOR MCCAFFREY LLP PAGE 2 OF NARRATIVE STATEMENT FOR INVOICE NO. 636310

29/03/21 29/03/21	JACKSON KURBIS	correspondence to Boudreau Correspondence from Sam Gabor Correspondence from/to Boudreau and TD counsel - respond to inquiries;	0.10 0.20	510.00 515.00	51.00 103.00
30/03/21	KURBIS	Reviewing correspondence/doc from TD; correspondence N. Boudreau	0.10	515.00	51.50
D.R.M. Jack	S (GST & PST) cson 4.2 hrs. x 3 hrs. x \$515.00	\$510.00/hr. = \$2,142.00 /hr. = \$412.00		2	2,554.00
TOTAL FEI Plus 5 % GS Plus 7 % PST	Γ			\$2	2,554.00 127.70 178.78
BALANCE DUE OUR OFFICE				\$2	2,860.48

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com DATE: MAY 3, 2021

CLIENT/MATTER N	NO.:	32608 - 6	
RESP. LAWYER:	DJAC	KSON	
INVOICE NO.:	6379	51	
GST NO.: 121712376			

**Attention: Brent Warga** 

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

13/04/21	JACKSON	Correspondence from John Fritz	0.10	510.00	51.00
13/04/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
14/04/21	JACKSON	Correspondence from Norm	0.10	510.00	51.00
		Boudreau			
14/04/21	JACKSON	Correspondence from John Isfeld	0.10	510.00	51.00
15/04/21	JACKSON	Reviewing Bills of Sale etc from	0.20	510.00	102.00
		Lavish			
16/04/21	JACKSON	Review & respond to Norm	0.10	510.00	51.00
		Boudreau			
26/04/21	JACKSON	Correspondence from John Fritz	0.10	510.00	51.00
27/04/21	JACKSON	Reviewing John Fritz review of co-	0.50	510.00	255.00
		leased equipment & estimated			
		allocation/lease contracts with			
		Mercado involving KCEL & Lavish			
28/04/21	JACKSON	Draft letter to John Isfeld	0.30	510.00	153.00
28/04/21	JACKSON	Telephone from John Fritz & Brent	0.30	510.00	153.00
		Warga			
28/04/21	JACKSON	Telephone to Sam Gabor	0.30	510.00	153.00
28/04/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
28/04/21	JACKSON	Reviewing John Fritz outline &	0.20	510.00	102.00
		PPSA serial Number search results			
		etc.			
28/04/21	JACKSON	Correspondence to John Fritz	0.10	510.00	51.00
28/04/21	JACKSON	Correspondence to John Isfeld	0.10	510.00	51.00
28/04/21	JACKSON	Correspondence to Sam Gabor	0.10	510.00	51.00
28/04/21	JACKSON	Draft research instructions to Simon	0.30	510.00	153.00
		Garfinkel			
28/04/21	JACKSON	Correspondence to John Fritz	0.10	510.00	51.00
28/04/21	CROY	Review issue re: interest in collateral	0.10	240.00	24.00
29/04/21	GARFINKE	Research regarding claims issue,	0.30	125.00	37.50
		review email			
29/04/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
30/04/21	GARFINKE	Research regarding cause of action	0.50	125.00	62.50
		by receiver			
30/04/21	CROY	Reviewing status	0.10	240.00	24.00

TOTAL FEES (GST & PST) D.R.M. Jackson 3.3 hrs. x \$5 C. Roy .2 hrs. x \$240.00/hr. = S. Garfinkel .8 hrs. x \$125.00	= \$48.00		1,831.00
TOTAL FEES Plus 5 % GST Plus 7 % PST			\$1,831.00 91.55 128.17
ALLOCATED EXPENSES &	z DISBURSEMENTS (GST Only)		
Reproduction Charges		1.35	
	Total Expenses & Disbursements Plus 5% GST		\$1.35 0.07
BALANCE DUE OUR OFFIC	CE		\$2,052.14

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com

DATE: JUNE 2, 20	21		
CLIENT/MATTER	NO.:	32608 - 6	
RESP. LAWYER:	DJA	CKSON	
INVOICE NO.:	6398	378	
GST NO.: 121712376			

**Attention: Brent Warga** 

### Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

03/05/21	GARFINKE	Research regarding causes of action	2.90	85.93	249.21
		by receiver			
03/05/21	CROY	Review research issue with S. Garfinkel	0.10	165.00	16.50
04/05/21	GARFINKE	Research regarding co-ownership of	2.40	85.93	206.24
		property on bankruptcy			
04/05/21	JACKSON	Correspondence from Norm	0.20	350.60	70.12
		Boudreau			
04/05/21	JACKSON	Correspondence to John Fritz	0.10	350.60	35.06
04/05/21	JACKSON	Correspondence from John Fritz	0.10	350.60	35.06
05/05/21	GARFINKE	Research and draft memo regarding	4.20	85.94	360.93
		co-ownership of personal property			
05/05/21	JACKSON	Reviewing co-ownership details	0.20	350.60	70.12
		from Lavish			
05/05/21	JACKSON	Draft letter to Boudreau	0.20	350.60	70.12
05/05/21	CROY	Review research	0.10	165.00	16.50
06/05/21	GARFINKE	Research regarding Conversion	0.60	85.93	51.56
		claim			
06/05/21	JACKSON	Correspondence to Sam Gabor	0.10	350.60	35.06
06/05/21	JACKSON	Revise response to Boudreau	0.20	350.60	70.12
06/05/21	JACKSON	Reviewing Simon Garfinkel's	0.20	350.60	70.12
		research on recovery of joint			
		interests and further inquiries			
		regarding same			
06/05/21	JACKSON	Correspondence to John Fritz	0.10	350.60	35.06
06/05/21	JACKSON	Correspondence from John Fritz	0.10	350.60	35.06
06/05/21	JACKSON	Correspondence to Norm Boudreau	0.10	350.60	35.06
06/05/21	JACKSON	Review & respond to Simon	0.10	350.60	35.06
		Garfinkel			
06/05/21	CROY	Review emails re: research	0.10	165.00	16.50
07/05/21	GARFINKE	Research regarding receivership	1.10	85.94	94.53
		issue			
10/05/21	JACKSON	Correspondence from Rosemary	0.10	350.60	35.06
		Stewart of Trimble			
12/05/21	JACKSON	Telephone from Charles Roy	0.10	350.60	35.06
13/05/21	JACKSON	Telephone from Sam Gabor	0.30	350.60	105.18
14/05/21	JACKSON	Review & respond to John Fritz	0.10	350.60	35.06
		-			

14/05/21	JACKSON	Review & respond to John Fritz	0.10	350.60	35.06	
17/05/21	JACKSON	Correspondence to Brent Warga	0.10	350.60	35.06	
17/05/21	JACKSON	Correspondence from Brent Warga	0.10	350.60	35.06	
17/05/21	JACKSON	Telephone to Norm Boudreau	0.10	350.60	35.06	
17/05/21	JACKSON	Correspondence to Brent Warga	0.10	350.60	35.06	
17/05/21	JACKSON	Correspondence to Norm Boudreau	0.10	350.60	35.06	
17/05/21	JACKSON	Review & respond to Brent Warga	0.10	350.60	35.06	
18/05/21	JACKSON	Correspondence from Norm Boudreau	0.10	350.60	35.06	
19/05/21	GARFINKE	Research discussing remedies for co- owned chattels	1.90	85.94	163.28	
19/05/21	CROY	Review research, call with S. Garfinkel	0.20	165.00	33.00	
20/05/21	GARFINKE	Research regarding remedies for co- ownership of chattel issue	2.20	85.94	189.06	
21/05/21	GARFINKE	Research regarding potential	2.90	85.93	249.21	
21/05/21	CDOV	remedies Review research	0.10	165 00	16 50	
21/05/21	CROY		0.10 0.10	165.00 85.90	16.50 8.59	
26/05/21	GARFINKE	E-Mail to D. Jackson and C. Roy				
26/05/21	JACKSON	Telephone to Norm Boudreau Telephone to Brent Warga	0.10	350.60	35.06 140.25	
26/05/21	JACKSON	1 0	0.40	350.63		
26/05/21	JACKSON	Correspondence from Norm Boudreau	0.10	350.60	35.06	
26/05/21	JACKSON	Correspondence from Brent Warga - updated Companies search	0.10	350.60	35.06	
27/05/21	JACKSON	Telephone from Norm Boudreau	0.10	350.60	35.06	
27/05/21	JACKSON	Correspondence to Brent Warga	0.10	350.60	35.06	
27/05/21	JACKSON	Correspondence from Brent Warga	0.10	350.60	35.06	
27/05/21	JACKSON	Reviewing PPSA searches on selected units	0.10	350.60	35.06	
27/05/21	JACKSON	Correspondence to Brent Warga	0.20	350.60	70.12	
27/05/21	JACKSON	Correspondence from Brent Warga	0.10	350.60	35.06	
27/05/21	JACKSON	Correspondence to Norm Boudreau	0.10	350.60	35.06	
31/05/21	JACKSON	Correspondence from Norm	0.10	350.60	35.06	
		Boudreau				
31/05/21	JACKSON	Correspondence to Brent Warga	0.10	350.60	35.06	
31/05/21	JACKSON	Correspondence from John Fritz	0.10	350.60	35.06	
31/05/21	JACKSON	Telephone from John Fritz & Brent Warga	0.20	350.60	70.12	
31/05/21	JACKSON	Correspondence to Norm Boudreau	0.10	350.60	35.06	
31/05/21	JACKSON	Correspondence from Norm	0.10	350.60	35.06	
		Boudreau				
31/05/21	JACKSON	Draft response to Boudreau	0.10	350.60	35.06	
31/05/21	JACKSON	Correspondence from Brent Warga	0.10	351.40	35.14	
TOTAL FEES	(GST & PST)				\$5,236.50	
	TOTAL FEES (GST & PST) \$5,236.50 D.R.M. Jackson 5.5 hrs. x \$510.00/hr. = \$2,805.00					
•	. x \$240.00/hr					
S. Garfinkel 18.3 hrs. x \$125.00/hr. = \$2,287.50						

TOTAL FEES	[*COURTESY REDUCTION TO \$3,600.00*]	\$3,600.00
Plus 5 % GST		180.00
Plus 7 % PST		252.00

### ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)

Reproduction Charges

0.75

	Total Expenses & Disbursements Plus 5% GST	\$0.75 0.04
BALANCE DUE OUR OFFIC	Ε	\$4,032.79

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com DATE: JULY 20, 2021 CLIENT/MATTER NO.: 32608 - 6

RESP. LAWYER: DJACKSON INVOICE NO.: 642282

GST NO.: 121712376

**Attention: Brent Warga** 

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

02/06/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
02/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
02/06/21	JACKSON	Draft mutual release	0.50	510.00	255.00
07/06/21	GARFINKE	Research regarding remedies,	2.20	125.00	275.00
07/00/21		accounting, resulting trust, call with C. Roy	2.20	123.00	275.00
07/06/21	JACKSON	Telephone to Tim Kurbis - conveyance of co-ownership interests	0.10	510.00	51.00
07/06/21	JACKSON	Revise draft mutual release	0.30	510.00	153.00
07/06/21	KURBIS	Office conference DJ -	0.10	515.00	51.50
07700721	nendis	consult/advise on conveyance of units/release	0.10	515100	01100
07/06/21	CROY	Research causes of action re: interest in equity in equipment	4.80	260.00	1,248.00
08/06/21	GARFINKE	Research resulting trust question	0.50	125.00	62.50
08/06/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
08/06/21	JACKSON	Reviewing Brent & John's draft revisions	0.10	510.00	51.00
08/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
08/06/21	CROY	E-Mail with D. Jackson re: settlement	0.10	260.00	26.00
09/06/21	JACKSON	Correspondence from Norm Boudreau	0.10	510.00	51.00
09/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
09/06/21	JACKSON	Reviewing draft revisions	0.10	510.00	51.00
09/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
09/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
09/06/21	JACKSON	Telephone from Norm Boudreau	0.10	510.00	51.00
09/06/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
10/06/21	GARFINKE	Research regarding disgorgement of profits remedy, draft email to C. Roy	3.50	125.00	437.50
11/06/21	GARFINKE	Research and draft memo on resulting trust and accounting remedy	2.20	125.00	275.00
14/06/21	JACKSON	Reviewing Garfinkel research	0.10	510.00	51.00

#### TAYLOR MCCAFFREY LLP PAGE 2 OF NARRATIVE STATEMENT FOR INVOICE NO. 642282

15/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
15/06/21	JACKSON	Telephone to Norm Boudreau	0.10	510.00	51.00
15/06/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
17/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
17/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
17/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
17/06/21	JACKSON	Correspondence from Norm	0.10	510.00	51.00
		Boudreau			
17/06/21	JACKSON	Review & respond to Brent Warga	0.10	510.00	51.00
18/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
25/06/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
25/06/21	JACKSON	Telephone to Brent Warga	0.10	510.00	51.00
25/06/21	JACKSON	Correspondence to Norm Boudreau	0.10	510.00	51.00
28/06/21	JACKSON	Correspondence from John Isfeld	0.10	510.00	51.00
28/06/21	JACKSON	Correspondence to John Isfeld	0.10	510.00	51.00
30/06/21	JACKSON	Telephone to Norm Boudreau	0.10	510.00	51.00
30/06/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
	ES (GST & PST)	\$510.00/hr. = \$1938.00			4,313.50
	1  hrs. x  \$515.00				
•	hrs. x \$260.00/h	-		<b>.</b> -	
S. Gartinke	1 8.4 hrs. x \$125	5.00/hr. = \$1,050.00 [**Courtesy Reduc	tion to \$525.00**	*]	

TOTAL FEES Plus 5 % GST Plus 7 % PST		\$3,788.50 189.43 265.20
ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)		
Reproduction Charges	3.45	
Total Expenses & Disbursements Plus 5% GST		\$3.45 0.17
BALANCE DUE OUR OFFICE		\$4,246.75

Deloitte Restructuring Inc. 2300-360 Main Street Winnipeg, MB R3C 3Z3 2200-201 Portage Avenue Winnipeg MB Canada, R3B 3L3 Telephone 1-204-949-1312 Fax 1-204-957-0945 Website: www.tmlawyers.com DATE: SEPTEMBER 14, 2021

		,
CLIENT/MATTER	NO.:	32608 - 6
<b>RESP. LAWYER:</b>	DJA	CKSON
INVOICE NO.:	6453	371
GST NO.: 12171237	6	

**Attention: Brent Warga** 

Re: Kings Cargo Express Ltd./Canada Cargo Lines Ltd./Kings Cargo Group Ltd./DTS Trucking Ltd./Easy Fr8 Lines Ltd./Sharanjit Singh/Manjinder Singh Rehal/Parvinder Singh Braich/Lavish Transport Ltd.

FEES (GST & PST)

06/07/21         JACKSON         Correspondence from Brent Warga         0.10         \$10.00         \$1.00           06/07/21         JACKSON         Correspondence to Brent Warga         0.10         \$10.00         \$1.00           03/08/21         JACKSON         Correspondence to Brent Warga         0.10         \$10.00         \$1.00           05/08/21         JACKSON         Correspondence to Brent Warga         0.10         \$10.00         \$1.00           01/08/21         JACKSON         Telephone from Brent Warga         0.20         \$10.00         \$12.00           01/08/21         JACKSON         Correspondence from Brent Warga         0.30         \$10.00         \$10.00           026/08/21         JACKSON         Correspondence from Brent Warga         0.10         \$10.00         \$1.00           03/08/21         JACKSON         Correspondence from Sam Gabor         0.10         \$10.00         \$1.00           31/08/21         JACKSON         Correspondence from Sam Gabor         0.10         \$10.00         \$1.00           31/08/21         JACKSON         Telephone to Norm Boudreau         0.10         \$10.00         \$1.00           31/08/21         JACKSON         Telephone from Cheryl Laniuk at QB         0.10         \$10.00         \$1.00	06/07/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
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03/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         05/08/21       JACKSON       Correspondence to Brent Warga       0.20       510.00       102.00         11/08/21       JACKSON       Review and revise Brent Warga'       0.30       510.00       102.00         17/08/21       JACKSON       Review and revise Brent Warga'       0.30       510.00       153.00         17/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.10			1 0			
05/08/21       JACKSON       Correspondence to Brent Warga       0.10       \$10.00       \$10.00         11/08/21       JACKSON       Telephone from Brent Warga       0.20       \$10.00       102.00         17/08/21       JACKSON       Review and revise Brent Warga'       0.30       \$10.00       153.00         17/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$1.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$1.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       \$10.00       \$1.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       \$10.00       \$1.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10	03/08/21					
11/08/21       JACKSON       Telephone from Brent Warga       0.20       \$10.00       102.00         17/08/21       JACKSON       Review and revise Brent Warga's draft report to TD counsel       0.30       \$10.00       153.00         17/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$10.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$11.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$11.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       \$10.00       \$11.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       \$10.00       \$11.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       \$10.00       \$11.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       \$10.00       \$1.00         31/08/21       JACKSON       Corresp						
17/08/21       JACKSON       Review and revise Brent Warga's draft report to TD counsel draft report to TD counsel       0.30       510.00       153.00         17/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence from Brent Warga       0.30       510.00       51.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         D.R.M. Jackson 2.1 hrs. x \$510.00/hr. =						
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26/08/21       JACKSON       Correspondence from Brent Warga       0.10       510.00       51.00         26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       153.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         D.R.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       1,071.00       53.55	17/08/21	JACKSON		0.10	510.00	51.00
26/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       51.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         DR.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       1,071.00       1,071.00       53.55       53.55         Plus 5 % GST       53.55       53.55       53.55       53.55       53.55         Plus 5 % GST       Total Expenses & Disbursements       16.00       0.80       0.80	26/08/21	JACKSON		0.10	510.00	51.00
31/08/21       JACKSON       Correspondence from Sam Gabor       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       153.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         DR.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       1,071.00       53.55       53.55       53.55       53.55       74.97         ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)	26/08/21	JACKSON		0.10	510.00	51.00
31/08/21       JACKSON       Telephone to Norm Boudreau       0.10       510.00       51.00         31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       153.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         TOTAL FEES       (GST & PST)       1,071.00       1,071.00       53.55       53.55       53.55       53.55       74.97         ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)       Bank of Canada Search       16.00       16.00       0.80       0.80       0.80       0.80       0.80	31/08/21	JACKSON	1	0.10	510.00	51.00
31/08/21       JACKSON       Telephone to Brent Warga       0.30       510.00       153.00         31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         TOTAL FEES       (GST & PST)       1,071.00       1,071.00       1,071.00         Plus 5 % GST       S1,071.00       53.55       53.55       74.97         ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)       8       16.00       16.00         Bank of Canada Search       16.00       0.80       0.80       0.80	31/08/21	JACKSON		0.10	510.00	51.00
31/08/21       JACKSON       Telephone to Cheryl Laniuk at QB       0.10       510.00       51.00         31/08/21       JACKSON       Telephone from Cheryl Laniuk       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         TOTAL FEES (GST & PST)       D.R.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       1,071.00       \$1,071.00         Plus 5 % GST       \$1,071.00       \$3.55       \$13.55       \$14.071.00         Plus 5 % GST       \$1,071.00       \$14.00       \$14.071.00       \$14.071.00         Bank of Canada Search       16.00       \$16.00       \$16.00       \$16.00         Plus 5% GST       0.80       \$16.00 <td>31/08/21</td> <td>JACKSON</td> <td></td> <td>0.30</td> <td>510.00</td> <td>153.00</td>	31/08/21	JACKSON		0.30	510.00	153.00
31/08/21       JACKSON       Correspondence to Brent Warga       0.10       510.00       51.00         TOTAL FEES (GST & PST)       1,071.00       1,071.00         D.R.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       \$1,071.00       \$1,071.00         Plus 5 % GST       \$1,071.00       \$1,071.00         Plus 5 % GST       \$1,071.00       \$1,071.00         Plus 5 % GST       \$1,071.00       \$1,071.00         Plus 7 % PST       \$1,071.00       \$1,071.00         ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)       Bank of Canada Search       16.00         Total Expenses & Disbursements       \$16.00       \$16.00         Plus 5% GST       0.80       0.80	31/08/21	JACKSON		0.10	510.00	51.00
TOTAL FEES (GST & PST)       1,071.00         D.R.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00       \$1,071.00 <b>TOTAL FEES</b> \$1,071.00         Plus 5 % GST       \$3.55         Plus 7 % PST       \$1,071.00 <b>ALLOCATED EXPENSES &amp; DISBURSEMENTS (GST Only)</b> \$16.00         Bank of Canada Search       16.00         Total Expenses & Disbursements       \$16.00         Plus 5% GST       0.80	31/08/21	JACKSON	Telephone from Cheryl Laniuk	0.10	510.00	51.00
D.R.M. Jackson 2.1 hrs. x \$510.00/hr. = \$1,071.00         TOTAL FEES       \$1,071.00         Plus 5 % GST       53.55         Plus 7 % PST       74.97         ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)       16.00         Bank of Canada Search       16.00         Total Expenses & Disbursements       \$16.00         Plus 5% GST       0.80	31/08/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
TOTAL FEES\$1,071.00Plus 5 % GST53.55Plus 7 % PST53.55ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)Bank of Canada Search16.00Total Expenses & Disbursements\$16.00Plus 5% GST0.80	TOTAL FEE	S (GST & PST)				1,071.00
Plus 5 % GST Plus 7 % PST53.55 74.97ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)74.97Bank of Canada Search16.00Total Expenses & Disbursements Plus 5% GST\$16.00 0.80	D.R.M. Jack	cson 2.1 hrs. x S	\$510.00/hr. = \$1,071.00			
Plus 5 % GST Plus 7 % PST53.55 74.97ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)74.97Bank of Canada Search16.00Total Expenses & Disbursements Plus 5% GST\$16.00 0.80	TOTAL FEI	ES				\$1,071.00
ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)         Bank of Canada Search       16.00         Total Expenses & Disbursements       \$16.00         Plus 5% GST       0.80	Plus 5 % GS	Г				53.55
Bank of Canada Search 16.00 Total Expenses & Disbursements \$16.00 Plus 5% GST 0.80	Plus 7 % PS7	Γ				74.97
Total Expenses & Disbursements\$16.00Plus 5% GST0.80	ALLOCATI	ED EXPENSES	& DISBURSEMENTS (GST Only)			
Plus 5% GST 0.80	Bank of Cana	ada Search		16.00		
Plus 5% GST 0.80			Total Expenses & Disbursements			\$16.00
			-			
BALANCE DUE OUR OFFICE\$1,216.32	BALANCE	DUE OUR OFF	ICE			\$1,216.32

### DJAC/lb

Appendix N - Statement of Receipts and Disbursements for the Period October 5, 2020 to October 29, 2021

### KINGS CARGO EXPRESS LTD. AND CANADA CARGO LINES LTD. IN RECEIVERSHIP

**STATEMENT OF RECEIPTS AND DISBURSEMENTS** For the Period October 5, 2020 to October 29, 2021

	Kings Cargo	Canada Cargo	Total	Notes
Receipts				T
Accounts receivable collections	\$ 6,100	\$ 86,375	\$ 92,475	
Advance from secured creditor	75,000	25,000	100,000	
Cash on hand (CIBC)	3,790	1,633	5,423	
GST collected	18,876	11,124	30,000	
GST refunds	5,511	5,511	11,023	
Refunds (WCB / PST Credit)	1,827	1,563	3,390	
Sale of accounts receivable	44,179	5,821	50,000	
Sale of equipment	333,333	216,667	550,000	
Total Receipts	488,615	353,695	842,311	[
Disbursements				
Appraisal fees	1,750	1,750	3,500	
Bank fees	116	116	232	
Borrowing Facility repayment (inclusive of interest)	76,161	25,387	101,549	
Filing fees	72	72	143	
GST paid on disbursements	268	268	536	
GST paid on legal fees and disbursements	2,075	2,075	4,151	
GST paid on Receiver fees and disbursements	4,132	4,132	8,264	
GST remitted	18,150	10,398	28,547	
Legal fees and disbursements	41,574	41,574	83,149	(1)
PST paid on legal fees and disbursements	2,847	2,847	5,693	
Receiver fees and disbursements	82,644	82,644	165,288	(2)
Storage	3,607	3,607	7,214	
Total Disbursements	233,396	174,870	408,265	
Excess of Receipts over Disbursements - funds held in trust as at October 29, 2021	\$ 255,220	\$ 178,826	\$ 434,045	+

Notes: (1) Includes fees and disbursements of the Receiver's legal counsel to August 31, 2021. (2) Includes fees and disbursements of the Receiver to August 31, 2021.