

**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**

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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](http://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.
7. 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.
- 10. 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**

- 11. 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.
18. 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:

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

#	Category	Year	Description	Serial Number	Comments
<b>As referenced in the First Report of the Receiver (with one duplicate removed):</b>					
1	Motor Vehicle	2001	WESTERN STAR	2WKLDD2G01K969415	Scrapped
2	Motor Vehicle	2000	FREIGHTLINER	1FU1YTWDB8XYHG70821	Scrapped
3	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331821	Scrapped
4	Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826	Scrapped
5	Motor Vehicle	2003	VOLVO	4V4NC9GH53N347316	Scrapped
6	Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021	Scrapped
7	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511	Scrapped
8	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134	Scrapped
9	Motor Vehicle	1999	VOLVO	4V67DAGF2XN788979	Scrapped
10	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768	Scrapped
11	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR24J015454	Scrapped
12	Motor Vehicle	2001	FREIGHTLINER	1FUJA6CG01LH58042	Scrapped
13	Motor Vehicle	1996	FREIGHTLINER	1FUYDXB6TP718257	Scrapped
14	Motor Vehicle	1999	FREIGHTLINER	1FUYDEDB6XL825170	Scrapped
15	Motor Vehicle	1998	FREIGHTLINER	2FUY3MDB0WA889501	Scrapped
16	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511	Scrapped
17	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR94J093454	Scrapped
18	Motor Vehicle	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	3AKJHHR7L5KW9116	Rental
22	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR1L5KW9113	Rental
23	Motor Vehicle	2020	FREIGHTLINER	3AKJHHRXL5KW9112	Rental
24	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR0L5KW9118	Rental
25	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR9L5KW9117	Rental
26	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHR5JLX4297	Rental
27	Trailer	2015	LODE KING	1D9BG5333F1609686	Not Located
28	Motor Vehicle	2013	LODE KING	2LDS4826DG055621	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
<b>Additional Units Based on PPSA Registrations:</b>					
33	Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863	Sold to Lavish
34	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDS5339FGH060532	Sold to Lavish
35	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDS5330FGH060533	Sold to Lavish
36	Motor Vehicle	2012	Volvo VNL64T 670	4V4N9E13CN554589	Sold to Lavish
37	Trailer	2014	Lode King 53ft Triaxle Drop Deck	2LDS5331EH057770	Sold to Lavish
38	Trailer	2015	Lode King SDG53-3 Drop Deck Trailer	2LDS5332FG060534	Joint Ownership
39	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889	Sold
40	Trailer	2014	Fontaine Rear Dolly	13NM0410SE35P0715	Sold
41	Motor Vehicle	2007	Kenworth T600 Hwy Trac	1XKAD88X67J093637	Scrapped
42	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5337G1608322	Sold to Lavish
43	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5339G1608323	Sold to Lavish
44	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609325	Sold to Lavish
45	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609326	Scrapped
46	Trailer	2013	Lode King SDG53-2	2LDS5320DG055627	Not Owned
47	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001	Not Owned
48	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002	Not Owned
49	Trailer	2014	Lode King SDG51-2	2LDS5129EG057462	Not Owned
50	Trailer	2014	Lode King SDG51-2	2LDS5129EG057463	Not Owned
51	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760	Joint Ownership
52	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761	Joint Ownership
53	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228	Joint Ownership
54	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229	Joint Ownership
55	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609232	Joint Ownership
56	Motor Vehicle	2020	Land Rover Range Rover	SALGV55E5LA402870	Not Owned
57	Motor Vehicle	2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030	Not Owned

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.

- (i) 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 long-haul 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:

<b>Manitoba Corporate Registry Search</b>				
	<b>Kings Cargo Express Ltd.</b>		<b>Canada Cargo Lines Ltd.</b>	
	<b>5-Oct-20</b>	<b>26-May-21</b>	<b>5-Oct-20</b>	<b>2-Jun-21</b>
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.

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 charge over 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.



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.

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**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](mailto:djackson@tmlawyers.com)

**CHARLES ROY**

Direct Line: (204) 988-0472/Fax: (204) 953-7231

[croy@tmlawyers.com](mailto:croy@tmlawyers.com)

Client File No. 32608-6

THE QUEEN'S BENCH

Winnipeg Centre

THE HONOURABLE ) WEDNESDAY, THE 27TH  
MR. JUSTICE CHARTIER ) DAY OF JANUARY, 2021

BETWEEN:

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

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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.

**Schedule A – Form of Receiver’s Certificate**

Court File No. CI 20-01-28589

**THE QUEEN'S BENCH  
WINNIPEG CENTRE**

B E T W E E N:

**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 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.

Original Court Copy

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:

**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.

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**RECEIVER'S CERTIFICATE**

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**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](mailto:djackson@tmlawyers.com)

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

Client File No. 32608-6

**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.

**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: B. Warga  
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

**VIA EMAIL:**     [nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)  
                          [kmcintyre@hillcounsel.com](mailto:kmcintyre@hillcounsel.com)

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.

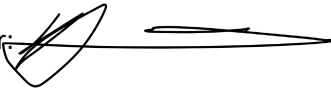
Prior to reporting the 57 Units to the authorities as “stolen”, the Receiver thought it appropriate to correspond a final time, through legal counsel, with your respective clients to ascertain if they had any further knowledge or information regarding the location or whereabouts of any of the 57 Units.

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
<b>As referenced in the First Report of the Receiver (with one duplicate removed):</b>				
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	2003	VOLVO	4V4NC9GH53N347316
6	Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021
7	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511
8	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134
9	Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979
10	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768
11	Motor Vehicle	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	1HSHXADR94J093454
18	Motor Vehicle	1998	INTERNATIONAL	2HSFMAHR9WC039167
19	Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763
20	Motor Vehicle	2013	PETERBILT	1XPHDP9X1DD205842
21	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR7LSKW9116
22	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR1LSKW9113
23	Motor Vehicle	2020	FREIGHTLINER	3AKJHHRXLSKW9112
24	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR0LSKW9118
25	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR9LSKW9117
26	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHR5JLX4297
27	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
<b>Additional Units Based on PPSA Registrations:</b>				
33	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
38	Trailer	2015	Lode King SDG53-3 Drop Deck Trailer	2LDSD5332FG060534
39	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889
40	Trailer	2014	Fontaine Rear Dolly	13NM0410SE35P0715
41	Motor Vehicle	2007	Kenworth T600 Hwy Trac	1XKADB8X67J093637
42	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5337G1608322
43	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5339G1608323
44	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609325
45	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609326
46	Trailer	2013	Lode King SDG53-2	2LDSD5320DG055627
47	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001
48	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002
49	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057462
50	Trailer	2014	Lode King SDG51-2	2LDSD5129EG057463
51	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760
52	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761
53	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228
54	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229
55	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609232
56	Motor Vehicle	2020	Land Rover Range Rover	SALGV5SE5LA402870
57	Motor Vehicle	2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030

## Appendix D - Singh Response

**From:** [Sharanjit Singh](#)  
**To:** [Kelsey McIntyre](#)  
**Cc:** [Jackson, David \(djackson@tmlawyers.com\)](#); [nboudreau@boudreaulaw.ca](#); [Warga, Brent](#); [Fritz, John](#)  
**Subject:** [EXT] Re: FW: In the matter of the Receivership of Kings Cargo et al  
**Date:** Tuesday, February 23, 2021 11:41:26 AM  
**Attachments:** [msoe5727a3.Pptx](#)  
[Vehicle List Receiver\\_23 Feb 2021.xlsx](#)

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Hi Kelsey,  
Please, see attached 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 metal regarding these salvage vehicles have been deposited in the TD Bank account.

Thank You,  
Sharanjit Singh

On Mon, Feb 22, 2021 at 12:22 PM Kelsey McIntyre <[kmcintyre@hillcounsel.com](mailto:kmcintyre@hillcounsel.com)> wrote:

Hi Sharanjit,

Please read the 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. McIntyre

**Hill Sokalski Walsh LLP**

Phone: 204-954-0760

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**From:** Jackson, David <[djackson@tmlawyers.com](mailto:djackson@tmlawyers.com)>  
**Sent:** February 22, 2021 12:20 PM  
**To:** Kelsey McIntyre <[kmcintyre@hillcounsel.com](mailto:kmcintyre@hillcounsel.com)>; 'Norman Boudreau' <[nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)>  
**Cc:** 'bwarga@deloitte.ca' <[bwarga@deloitte.ca](mailto:bwarga@deloitte.ca)>; Fritz, John X. (CA - Winnipeg) <[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)>  
**Subject:** In the 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. Jackson  
Partner

**TAYLOR McCAFFREY**  
L L P

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 | [lbuley@tmlawyers.com](mailto:lbuley@tmlawyers.com) | **Direct Line:** 204.988.0374

[TMLAWYERS.COM](http://TMLAWYERS.COM) | [TM News](#) | [LinkedIn](#) | [Twitter](#) | [vCard](#) | [Parking Guide](#) | [Online Payment](#)

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**MISSING EQUIPMENT SUMMARY**

**As at February 19, 2021**

#	Category	Year	Description	Serial Number	
<b>As referenced in the First Report of the Receiver (with one duplicate removed):</b>					
1	Motor Vehicle	2001	WESTERN STAR	2WKLDD2G01K969415	INDUSTRIAL METAL
2	Motor Vehicle	2000	FREIGHTLINER	1FYUWDBXYHG70821	INDUSTRIAL METAL
3	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331821	INDUSTRIAL METAL
4	Motor Vehicle	2002	VOLVO	4V4MC9GG12N331826	INDUSTRIAL METAL
5	Motor Vehicle	2003	VOLVO	4V4NC9GH53N347316	INDUSTRIAL METAL
6	Motor Vehicle	2005	VOLVO-VNL64T670	4V4NC9GH35N393021	INDUSTRIAL METAL
7	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CVX5LV13511	INDUSTRIAL METAL
8	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR04J016134	INDUSTRIAL METAL
9	Motor Vehicle	1999	VOLVO	4VG7DAGF2XN788979	INDUSTRIAL METAL
10	Motor Vehicle	2002	VOLVO	4V4MC9GG22N331768	INDUSTRIAL METAL
11	Motor Vehicle	2004	INTERNATIONAL	1HSHXAXR24J015454	INDUSTRIAL METAL
12	Motor Vehicle	2001	FREIGHTLINER	1FUJA6CG01LH58042	INDUSTRIAL METAL
13	Motor Vehicle	1996	FREIGHTLINER	1FUJYXYB6TP718257	INDUSTRIAL METAL
14	Motor Vehicle	1999	FREIGHTLINER	1FUYDEDB6XLB25170	INDUSTRIAL METAL
15	Motor Vehicle	1998	FREIGHTLINER	2FUY3MDOBWA889501	INDUSTRIAL METAL
16	Motor Vehicle	2005	FREIGHTLINER	1FUJA6CK75LV03511	INDUSTRIAL METAL
17	Motor Vehicle	2004	INTERNATIONAL	1HSHXHR94J093454	INDUSTRIAL METAL
18	Motor Vehicle	1998	INTERNATIONAL	2HSHMAHR9WC039167	INDUSTRIAL METAL
19	Motor Vehicle	2007	FREIGHTLINER	1FUJA6CK87PW37763	SOLD TO PRIDE TRUCK SALE
20	Motor Vehicle	2013	PETERBILT	1XPHDP9X1DD205842	INDUSTRIAL METAL
21	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR7LSKW9116	RENTAL RETURN TO PRIDE TRUCK SALE
22	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR1LSKW9113	RENTAL RETURN TO PRIDE TRUCK SALE
23	Motor Vehicle	2020	FREIGHTLINER	3AKJHHDRXLKW9112	RENTAL RETURN TO PRIDE TRUCK SALE
24	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR9LSKW9118	RENTAL RETURN TO PRIDE TRUCK SALE
25	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHDR9LSKW9117	RENTAL RETURN TO PRIDE TRUCK SALE
26	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBH8R5JLJX4297	RENTAL RETURN TO PRIDE TRUCK SALE
27	Trailer	2015	LODE KING	1D9BG5333F1609686	27 AND 29 SAME UNIT NOT MINE WRONG
28	Motor Vehicle	2013	LODE KING	2LDS4826DG055621	NOT MINE
29	Trailer	2015	Doonan Drop Deck	1D9BG5331F1609686	27 AND 29 SAME UNIT NOT MINE IN VIN 1DIGIT IS WRONG
30	Motor Vehicle	2015	Doonan Drop Deck	1D9BG5331F1609687	RECEIVER'S POSSESSION.
31	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230	RECEIVER'S POSSESSION.
32	Motor Vehicle	2013	PETERBILT	1XPHDP9X7DD205844	RECEIVER'S POSSESSION.
<b>Additional Units Based on PPSA Registrations:</b>					
33	Trailer	2015	CARRIER X4 7300 REEFER UNIT	RAK91418863	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 your possession.
34	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDS5339FGH060532	RECEIVER'S POSSESSION.
35	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Deck	2LDS5330FGH060533	RECEIVER'S POSSESSION.
36	Motor Vehicle	2012	Volvo VNL64T 670	4V4N9EJ3CN554589	Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in th list I have sent you previously.
37	Trailer	2014	Lode King 53ft Triaxle Drop Deck	2LDS5331EH057770	RECEIVER'S POSSESSION.
38	Trailer	2015	Lode King SDG53-3 Drop Deck Trailer	2LDS5332FG060534	NOT MINE
39	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889	SOLD
40	Trailer	2014	Fontaine Rear Dolly	13NM0410SE35P0715	SOLD
41	Motor Vehicle	2007	Kenworth T600 Hwy Trac	1XKADB8X67J093637	INDUSTRIAL METAL
42	Trailer	2016	Doonan Tridem Drop Deck	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.
43	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.
44	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 possession.
45	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609326	BURNT SEND TO INDUSTRIAL/GERDAUE
46	Trailer	2013	Lode King SDG53-2	2LDS5320DG055627	NOT MINE
47	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001	NOT MINE
48	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002	NOT MINE
49	Trailer	2014	Lode King SDG51-2	2LDS5129EG057462	NOT MINE
50	Trailer	2014	Lode King SDG51-2	2LDS5129EG057463	NOT MINE
51	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760	NOT MINE
52	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761	NOT MINE
53	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228	NOT MINE
54	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229	NOT MINE
55	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609232	NOT MINE
56	Motor Vehicle	2020	Land Rover Range Rover	SALGV5SE5LA402870	LEASED VEHICLE RETURNED
57	Motor Vehicle	2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030	RYDER RENTAL RETURNED



## **Appendix E - Rehal Response**

## Fritz, John

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**From:** Norman Boudreau <[nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)>  
**Sent:** Friday, February 26, 2021 11:02  
**To:** 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	Actual VIN. is	2LDPF5331FL0607760
NO.50 VIN 2LDPF5331FL0606761 Owned by DTS trucking Ltd	Actual VIN. is	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

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**From:** Norman Boudreau <[nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)>  
**Sent:** Wednesday, February 24, 2021 3:17 PM  
**To:** Jackson, David <[djackson@tmlawyers.com](mailto:djackson@tmlawyers.com)>  
**Cc:** Warga, Brent <[bwarga@deloitte.ca](mailto:bwarga@deloitte.ca)>; 'Fritz, John X. (CA - Winnipeg)' <[jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)>  
**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

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**From:** Manjinder Rehal <[mrehal@lavishtransport.com](mailto:mrehal@lavishtransport.com)>  
**Sent:** February 24, 2021 10:32 AM  
**To:** Norman Boudreau <[nboudreau@boudreaulaw.ca](mailto:nboudreau@boudreaulaw.ca)>  
**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

(204) 985-7000



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: Exempt  
Code d'usage:

INSURANCE / ASSURANCE

LIMITS / LIMITES

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

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

Vehicle Description: 2015 LOAD KING  
Description du véhicule: Semi-trailer Black  
2LDSD5332FG060534 2294425  
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.

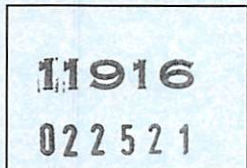


Registration Class: A8 Trailer  
Classe d'immatriculation:  
Plate No. / N° de plaque: TF2976  
Policy No. / N° de police: 17544792  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

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

(RRF): N/A KG  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X  
Signature / Signature:

Document Number: 33016217 NSC:  
N° de document: CCS:  
Issue Date: February 25, 2021 Unit: LT53SD13T  
Date de délivrance:  
Registered Vehicle: 2015 LOAD KING  
Véhicule immatriculé: Semi-trailer Black

Serial Number: 2LDSD5332FG060534 2294425  
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.

<p><b>Licence Holders Allowed to Operate:</b></p> <p>1. Semi-trailer trucks including all vehicles in classes 2, 3, 4 and 5.</p> <p>2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses (while carrying passengers), school passenger vehicles (while carrying passengers), all vehicles in classes 3, 4, and 5.</p> <p>3. A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles, a combination of vehicles consisting of a truck with two axles or Class 5 passenger vehicle, and a towed vehicle with a registered gross vehicle weight of more than 4,540 kg. Includes all vehicles in Class 2 and 3.</p> <p>4. Articulated or other emergency vehicles, buses with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses with a seating capacity between 10 and 24 passengers (while carrying passengers).</p> <p>5. A passenger car (other than Class 4 vehicles), a bus while not carrying passengers, a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a weight of up to 4,540 kg, may operate Class 3 vehicles registered as a farm truck and the driver holds a Class 5 (intermediate stage) licence or 2F (full stage) licence, may operate a moped if 16 years of age or older, and must have all equipment or infrastructure equipment on a provincial highway, or a highway within the City of Winnipeg, an urban municipality or a restricted speed area subject to supervising driver requirements.</p> <p>6. Motorcycles.</p>	<p><b>Étages de cobertion du permis de conduire:</b></p> <p>L - Conducteur surveillé requis</p> <p>I - Conducteur surveillé avec plus d'un passager entre 16 et 19 ans</p> <p>F - Étage 02/09</p> <p>M - Étage de formation en motocyclisme</p> <p>A - Instruction autorisée</p> <p>** - Doit être accompagné d'un conducteur surveillant pour conduire entre 16 et 19 ans et d'un passager à plus d'un passager</p>	<p><b>Étages de cobertion du permis de conduire:</b></p> <p>L - Conducteur surveillé requis</p> <p>I - Conducteur surveillé avec plus d'un passager entre 16 et 19 ans</p> <p>F - Étage 02/09</p> <p>M - Étage de formation en motocyclisme</p> <p>A - Instruction autorisée</p> <p>** - Doit être accompagné d'un conducteur surveillant pour conduire entre 16 et 19 ans et d'un passager à plus d'un passager</p>	<p><b>Restrictions</b></p> <p>1. Corrective lenses</p> <p>2. Power Steering</p> <p>3. Maximum speed of 70km/h</p> <p>4. Automatic Transmission</p> <p>5. Daytime only</p> <p>6. Power brakes</p> <p>7. Rear view mirror only</p> <p>8. One use Moped only</p> <p>9. Side mirrors</p> <p>X. See addendum</p>	<p><b>Enforcements</b></p> <p>A. Air Brake Auth.</p> <p>I. Air Brake Auth. Int.</p> <p>S. Air Brake Auth. (Stick Adj.)</p>	<p><b>DMV Codes (Dates are subject to change)</b></p> <p>A. Road Test Eng - Class 5</p> <p>B. Road Test Eng - Class 6</p> <p>C. Passenger Vehicle Registration</p> <p>D. DAR Eng-CLS 1 to 4</p> <p>E. DAR Eng-CLS 5</p> <p>F. Eligible to supervise Class 5</p> <p>** - Unable to calculate at time of printing</p>
<p><b>Vehicules que le détenteur du permis est autorisé à conduire:</b></p> <p>1. Semi-remorques y compris tous les véhicules des classes 2, 3, 4 et 5.</p> <p>2. Autobus ayant plus de 24 places assises (transportant des passagers), autobus scolaires (transportant des passagers), autobus scolaires (transportant des passagers), tous les véhicules des classes 3, 4 et 5.</p> <p>3. Camion ayant plus de deux essieux, ensemble de véhicules qui comprend un camion ayant plus de deux essieux, ensemble de véhicules consistant d'un camion à deux essieux et d'un véhicule remorqué dont le poids normal brut autorisé dépasse 4 540 kilogrammes. Tous les véhicules des classes 4 et 5.</p> <p>4. Articulés et autres véhicules d'urgence, autobus ayant plus de 24 places assises (transportant des passagers), autobus scolaires (transportant des passagers). Tous les véhicules de la classe 5.</p> <p>5. Automobile autre qu'un véhicule de la classe 4, autobus scolaire, autobus scolaire (transportant des passagers) ou tout ensemble de véhicules consistant d'une automobile ou d'un camion à deux essieux et d'un véhicule remorqué dont le poids normal brut autorisé ne dépasse pas 4 540 kg, tout véhicule de la classe 3 immatriculé comme camion à deux essieux, ou un ensemble de véhicules consistant d'un camion à deux essieux et d'un véhicule remorqué dont le poids normal brut autorisé dépasse 4 540 kilogrammes. Tous les véhicules des classes 4 et 5.</p> <p>6. Articulés et autres véhicules d'urgence, autobus ayant plus de 24 places assises (transportant des passagers), autobus scolaires (transportant des passagers). Tous les véhicules de la classe 5.</p>	<p><b>Étages de cobertion du permis de conduire:</b></p> <p>L - Conducteur surveillé requis</p> <p>I - Conducteur surveillé avec plus d'un passager entre 16 et 19 ans</p> <p>F - Étage 02/09</p> <p>M - Étage de formation en motocyclisme</p> <p>A - Instruction autorisée</p> <p>** - Doit être accompagné d'un conducteur surveillant pour conduire entre 16 et 19 ans et d'un passager à plus d'un passager</p>	<p><b>Étages de cobertion du permis de conduire:</b></p> <p>L - Conducteur surveillé requis</p> <p>I - Conducteur surveillé avec plus d'un passager entre 16 et 19 ans</p> <p>F - Étage 02/09</p> <p>M - Étage de formation en motocyclisme</p> <p>A - Instruction autorisée</p> <p>** - Doit être accompagné d'un conducteur surveillant pour conduire entre 16 et 19 ans et d'un passager à plus d'un passager</p>	<p><b>Restrictions</b></p> <p>1. Verres correcteurs</p> <p>2. Direction assistée</p> <p>3. Vitesse maximale: 70 km/h</p> <p>4. Boîte automatique</p> <p>5. Valable le jour seulement</p> <p>6. Freins assistés</p> <p>7. Rétroviseur intérieur</p> <p>8. Conducteurs marginaux</p> <p>9. Rétroviseurs latéraux</p> <p>X. Voir addenda</p>	<p><b>Enforcements</b></p> <p>A. Freins à air Autorisés</p> <p>I. Freins à air Autorisés Intérieurs</p> <p>S. Freins à air Autorisés Régulateur de Jeu</p>	<p><b>Codes des dates des dates sont sous réserve de modifications:</b></p> <p>A. Admissible à une épreuve de conduite - C 5</p> <p>B. Admissible à une épreuve de conduite - C 6</p> <p>C. Passager des véhicules automobiles</p> <p>D. Fin restriction de régime et d'alcoolémie O.C.I. 1 à 5</p> <p>E. Fin restriction de régime et d'alcoolémie O.C.I. 6</p> <p>F. Admissible pour diriger C 5</p> <p>** - In able to calculate at time of printing</p>
<p><b>PROCEDURE FOR MAKING CHANGES</b></p> <p>Report all changes of name and/or address. The law requires changes of address to be reported within 15 days to your local police office immediately. All medical conditions or physical disabilities that may affect the operation of a motor vehicle must be reported immediately.</p> <p><b>COMMENT FAIRE DES CHANGEMENTS</b></p> <p>Signalez tous les changements de nom ou d'adresse. La loi exige que les changements d'adresse dans votre bureau municipal soient déclarés dans les 15 jours. Toutes les conditions médicales ou incapacités physiques qui peuvent affecter la conduite d'un véhicule à moteur doivent être rapportées à la Sûreté immédiatement.</p>					

58843453

**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](http://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.
3. VISITEZ LE SITE WEB [mpi.mb.ca](http://mpi.mb.ca) 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
- 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**

- SIGNEZ 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.*

58843453

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

I/We Declare that the vehicle described 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 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.

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.

**Caution:** It is an offence to knowingly make a false declaration.

Seller's Signature \_\_\_\_\_ 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 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 l'odomètre \_\_\_\_\_ km \_\_\_\_\_ Miles Date: \_\_\_\_\_

**Avvertissement: 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 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 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 vigueur au Canada et aux États-Unis d'Amérique

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 assujéti 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-décrié, 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 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



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

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

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2013 LODE KING  
Description du véhicule: Semi-trailer Black  
2LDS5320DG055627 1528797  
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: TF2971  
Policy No. / N° de police: 17544787  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

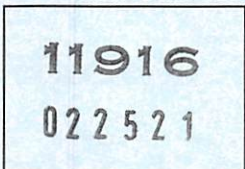
Registered To 16826035  
/ Insured By: LAVISH TRANSPORT LTD.  
Immatriculé et assuré au nom de:

Document Number: 33016218  
N° de document:  
Issue Date: February 25, 2021  
Date de délivrance:  
Registered Vehicle: 2013 LODE KING  
Véhicule immatriculé: Semi-trailer Black

Serial Number: 2LDS5320DG055627 1528797  
N° de série:  
Odometer Reading:  
Lecture de l'odomètre:  
As of: Date du relevé:  
Owners / Propriétaires:  
LAVISH TRANSPORT LTD.

(RRF): N/A KG  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X  
Signature / Signature:

A Certificate of Inspection is not required for this vehicle type.  
Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.

<b>3. Licence Holder Is Allowed to Operate:</b> 1. School buses including all vehicles in classes 2, 3, 4 and 5. 2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 (while carrying passengers). Includes all vehicles in classes 3, 4, and 5. 3. A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 4. A motor vehicle, including a motorcycle, with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses (while carrying passengers), and 36 passengers (while carrying passengers). 5. A passenger car (other than Class 4 vehicle), a bus while not carrying passengers; a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle, and a gross weight of less than 4,540 kg, includes all vehicles in Class 3. 6. A Class 5 (intermediate stage) licence or BF (full stage) licence; may operate a moped if 16 years of age or older; may operate agricultural machinery on a provincial highway, or a restricted provincial highway, or a highway within the City of Winnipeg, an urban municipality, or a restricted speed area subject to supervising driver requirements. 7. Motorcycles.	<b>4. Licence Holder Is Not Allowed to Operate:</b> 1. School buses including all vehicles in classes 2, 3, 4 and 5. 2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 (while carrying passengers). Includes all vehicles in classes 3, 4, and 5. 3. A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 4. A motor vehicle, including a motorcycle, with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses (while carrying passengers), and 36 passengers (while carrying passengers). 5. A passenger car (other than Class 4 vehicle), a bus while not carrying passengers; a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle, and a gross weight of less than 4,540 kg, includes all vehicles in Class 3. 6. 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A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 4. A motor vehicle, including a motorcycle, with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses (while carrying passengers), and 36 passengers (while carrying passengers). 5. A passenger car (other than Class 4 vehicle), a bus while not carrying passengers; a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle, and a gross weight of less than 4,540 kg, includes all vehicles in Class 3. 6. A Class 5 (intermediate stage) licence or BF (full stage) licence; may operate a moped if 16 years of age or older; may operate agricultural machinery on a provincial highway, or a restricted provincial highway, or a highway within the City of Winnipeg, an urban municipality, or a restricted speed area subject to supervising driver requirements. 7. Motorcycles.	<b>3. Licence Holder Is Not Allowed to Operate:</b> 1. School buses including all vehicles in classes 2, 3, 4 and 5. 2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 (while carrying passengers). Includes all vehicles in classes 3, 4, and 5. 3. A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 4. A motor vehicle, including a motorcycle, with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses (while carrying passengers), and 36 passengers (while carrying passengers). 5. A passenger car (other than Class 4 vehicle), a bus while not carrying passengers; a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle, and a gross weight of less than 4,540 kg, includes all vehicles in Class 3. 6. A Class 5 (intermediate stage) licence or BF (full stage) licence; may operate a moped if 16 years of age or older; may operate agricultural machinery on a provincial highway, or a restricted provincial highway, or a highway within the City of Winnipeg, an urban municipality, or a restricted speed area subject to supervising driver requirements. 7. Motorcycles.	<b>4. Licence Holder Is Not Allowed to Operate:</b> 1. School buses including all vehicles in classes 2, 3, 4 and 5. 2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 (while carrying passengers). Includes all vehicles in classes 3, 4, and 5. 3. A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 4. A motor vehicle, including a motorcycle, with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses (while carrying passengers), and 36 passengers (while carrying passengers). 5. A passenger car (other than Class 4 vehicle), a bus while not carrying passengers; a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle, and a gross weight of less than 4,540 kg, includes all vehicles in Class 3. 6. A Class 5 (intermediate stage) licence or BF (full stage) licence; may operate a moped if 16 years of age or older; may operate agricultural machinery on a provincial highway, or a restricted provincial highway, or a highway within the City of Winnipeg, an urban municipality, or a restricted speed area subject to supervising driver requirements. 7. Motorcycles.

58843454

**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](http://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.
3. VISITER LE SITE WEB [mpi.mb.ca](http://mpi.mb.ca) 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**

- SIGNEZ LE CHANGEMENT 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.

58843454

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

I/We Declare that the vehicle described 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 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.  
 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.

**Caution:** It is an offence to knowingly make a false declaration.  
 Seller's Signature \_\_\_\_\_ 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 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):

Accheteur(s) Lecture de l'odomètre \_\_\_\_\_ / \_\_\_\_\_  
 \_\_\_\_\_ km  Milles  Date: \_\_\_\_\_

**Avvertissement: 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 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 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 vigueur au Canada et aux États-Unis d'Amérique

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 assujéti 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-décrié, 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 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**

(204) 985-7000



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:** LAVISH TRANSPORT LTD.  
**Titulaire de police:**

**Driver's Licence:**  
**Permis de conduire:**

**Territory:** 1  
**Territoire:**

**Insurance Use:** Exempt  
**Code d'usage:**

INSURANCE / ASSURANCE

LIMITS / LIMITES

**Plate / Policy Number:** TF2967 - 17544783  
**N° de plaque/police:**  
**Effective Date:** 12:00 AM March 01, 2021  
**Date d'entrée en vigueur:**

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

**Vehicle Description:** 2013 LODE KING  
**Description du véhicule:** Semi-trailer Black  
2LDPF5332DL055001 1457731  
**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:** TF2967  
**Policy No. / N° de police:** 17544783  
**Effective / Entrée en vigueur:** 12:00 AM March 01, 2021

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

**(RRF):** N/A KG  
**(FTI):**

**MPI Use:** Other  
**Réservé à la Société:** PRP %:



X

Signature / Signature:

**Document Number:** 33016219  
**N° de document:** NSC:  
CCS:  
**Issue Date:** February 25, 2021  
**Date de délivrance:** Unit: LT53FT04  
**Registered Vehicle:** 2013 LODE KING  
**Véhicule immatriculé:** Semi-trailer Black  
**Serial Number:** 2LDPF5332DL055001 1457731  
**N° de série:**  
**Odometer Reading:** As of:  
**Lecture de l'odomètre:** Date du relevé:  
**Owners / Propriétaires:**  
EASY FR8 LINES 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.





(204) 985-7000



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

INSURANCE / ASSURANCE

LIMITS / LIMITES

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

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

Vehicle Description: 2013 LODE KING  
Description du véhicule: Semi-trailer Black 1457732  
2LDPF5334DL055002  
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.

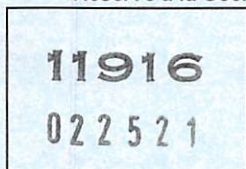


Registration Class: A8 Trailer  
Classe d'immatriculation:  
Plate No. / N° de plaque: TF2968  
Policy No. / N° de police: 17544784  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

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

MPI Use: Other  
Réservé à la Société: PRP %:

(RRF): N/A KG  
(FTI):



X

Signature / Signature:

Document Number: 33016220  
N° de document:  
Issue Date: February 25, 2021  
Date de délivrance:  
Registered Vehicle: 2013 LODE KING  
Véhicule immatriculé: Semi-trailer Black  
Serial Number: 2LDPF5334DL055002  
N° de série: 1457732  
Odometer Reading:  
Lecture de l'odomètre:  
As of: Date du relevé:  
Owners / Propriétaires:  
EASY FR8 LINES 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.



(204) 985-7000



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

Plate / Policy Number: TF2969 - 17544785  
N° de plaque/police:  
Effective Date: 12:00 AM March 01, 2021  
Date d'entrée en vigueur:

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2014 LODE KING  
Description du véhicule: Semi-trailer Gray  
2LDS5129EG057462 1459149  
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: TF2969  
Policy No. / N° de police: 17544785  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

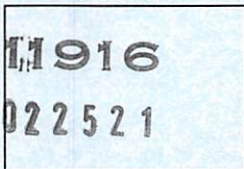
Registered To 16826035  
/ Insured By: LAVISH TRANSPORT LTD.  
Immatriculé et assuré au nom de:

Document Number: 33243147  
N° de document:  
Issue Date: February 25, 2021  
Date de délivrance:  
Registered Vehicle: 2014 LODE KING  
Véhicule immatriculé: Semi-trailer Gray

Serial Number: 2LDS5129EG057462 1459149  
N° de série:  
Odometer Reading:  
Lecture de l'odomètre:  
As of: Date du relevé:  
Owners / Propriétaires:  
EASY FR8 LINES LTD.

(RRF): N/A KG  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X  
Signature / Signature:

A Certificate of Inspection is not required for this vehicle type.  
Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.

58843457

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.
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

PROCEDURE 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.
3. VISITEZ LE SITE WEB mpi.mb.ca 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 TO BE REPORTED WITHIN 15 DAYS
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

- SIGNEZ 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.

58843457

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

I/We Declare that the vehicle described on the reversed hereof is transferred to

Purchaser(s) Name(s) / Odometer Reading km mi Date:

Warning odometer discrepancy: I/We declare the odometer reading does not accurately reflect the distance travelled by this vehicle because:
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
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.

Caution: It is an offence to knowingly make a false declaration.
Seller's Signature / 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 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 l'odomètre km Milles 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).

- The compteur a dépassé ses limites mécaniques et il est retourné à zéro.
The 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 indiqués ci-dessus sont exacts.

Attention: Quiconque fait sciemment une fausse déclaration commet une infraction.

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 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 Registrateur 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 vigueur au Canada et aux États-Unis d'Amérique

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 assujéti 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-décrié, 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 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

(204) 985-7000



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

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

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2014 LODE KING  
Description du véhicule: Semi-trailer Gray  
2LDS5120EG057463 1459150  
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.

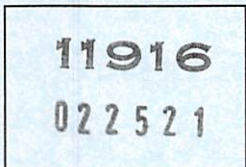


Registration Class: A8 Trailer  
Classe d'immatriculation:  
Plate No. / N° de plaque: TF2970  
Policy No. / N° de police: 17544786  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

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

(RRF): N/A KG  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X

Signature / Signature:

Document Number: 33243148  
N° de document:  
Issue Date: February 25, 2021  
Date de délivrance:  
Registered Vehicle: 2014 LODE KING  
Véhicule immatriculé: Semi-trailer Gray  
Serial Number: 2LDS5120EG057463 1459150  
N° de série:  
Odometer Reading:  
Lecture de l'odomètre:  
As of: Date du relevé:  
Owners / Propriétaires:  
EASY FR8 LINES 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.

Licence Holder Allowed to Operate:	Licence Holders du permis de conduire:
<p>1. Semi-trailer trucks including all vehicles in classes 2, 3, 4 &amp; 5. 2. Buses having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 passengers (while carrying passengers). Includes vehicles that include a truck with more than two axles (not including a semi-trailer truck), a combination of vehicles consisting of a truck with a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5. 3. Ambulances and other emergency vehicles, buses with a seating capacity between 10 and 24 school buses with a seating capacity between 10 and 36 passengers (while carrying passengers), and 36 passengers (other than Class 4 vehicles) in a school bus, a truck with a truck with a towed vehicle, a combination of vehicles consisting of a truck with a towed vehicle with a registered gross vehicle weight of up to 4,540 kg, may operate Class 5 (Full stage) license, may operate a mixed if 10 years of age or older, may operate agricultural equipment or infrastructure equipment on a City of Winnipeg, an urban municipality or a restricted speed area subject to supervising driver requirements. 4. Motorcycles.</p>	<p>1. Semi-trailer trucks y compris tous les véhicules des classes 2, 3, 4 et 5. 2. Autobus ayant plus de 24 places assises (transportant des passagers), et autobus scolaires ayant plus de 36 places assises (transportant des passagers). Comprend tous les véhicules qui comprennent un camion ayant plus de deux essieux (n'inclut pas une semi-remorque), ensemble de véhicules constitués d'un camion à deux essieux ou d'un camion à deux essieux et d'un véhicule remorqué dont le poids nominal brut autorisé ne dépasse pas 4 540 kg, tout véhicule de la classe 3 immatriculé comme camion agricole si le conducteur est titulaire d'un permis de la classe 5 (étape complète) ou d'un permis de la classe 5 (étape partielle) et âgé de 10 ans ou plus, tout matériel de chantier ou matériel agricole sur une route provinciale ou une route située dans le territoire de la Ville de Winnipeg ou d'une municipalité urbaine ou dans une zone de limitation de vitesse, sous réserve des exigences du conducteur surveillant. 3. Ambulances et autres véhicules d'urgence, autobus ayant entre 10 et 24 places assises (transportant des passagers) (transportant des passagers). Tous les véhicules de la classe 5. 4. Automobile autre qu'un véhicule de la classe 4, autobus ne transportant pas de passagers, camion à deux essieux, camion à deux essieux et d'un véhicule remorqué dont le poids nominal brut autorisé ne dépasse pas 4 540 kg, tout véhicule de la classe 3 immatriculé comme camion agricole si le conducteur est titulaire d'un permis de la classe 5 (étape complète) ou d'un permis de la classe 5 (étape partielle) et âgé de 10 ans ou plus, tout matériel de chantier ou matériel agricole sur une route provinciale ou une route située dans le territoire de la Ville de Winnipeg ou d'une municipalité urbaine ou dans une zone de limitation de vitesse, sous réserve des exigences du conducteur surveillant. 5. Motocyclettes.</p>
<p>1. Corrective lenses 2. Power Steering 3. Maximum speed of 70km 4. Automatic Transmission 5. Daytime only 6. Power brakes 7. Hand controls 8. Vehicle adapted only 9. Side mirrors X. Seen addendum</p>	<p>1. Verres correctifs 2. Direction assistée 3. Vitesse maximum: 70 kmh 4. Boîte automatique 5. Valable le jour seulement 6. Freins assistés 7. Commandes manuelles 8. Véhicule adapté 9. Rétroviseurs latéraux X. Voir addenda</p>
<p>1. Air Brake Auth. N. Air Brake Not Auth. S. Air Brake Auth. - Stick Adj.</p>	<p>1. Freins à air Autorisé N. Freins à air Non autorisé S. Freins à air Autorisé - Régulateur de jeu</p>
<p>1. Road Test Elig - Class 5 B. Road Test Elig - Class 6 C. Stage 1 to F Graduation D. Road Test Elig - Class 5 E. DAR End-CLS 6 F. Eligible to supervise Class 5 ***** Unable to calculate at time of printing</p>	<p>Codes des dates (les dates sont sous réserve de modifications) A. Admissible à une épreuve de conduite - C 5 B. Admissible à une épreuve de conduite - C 6 C. Étape 1 à F Graduation D. Éligible à l'épreuve de conduite E. Fin restriction de conduite et d'alcoolémie C-Cl 1 à 5 F. Admissible pour diriger C 5 ***** la date n'a pu être déterminée au moment de l'impression</p>

58843458

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.
- VISIT [mpi.mb.ca](http://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 NUMÉRO DE PLAQUE D'IMMATRICULATION DE TOUTS LES VÉHICULES EN CAUSE.
- OBTENIR LE NOM, L'ADRESSE ET LE NUMÉRO DE PERMIS DE CONDUIRE DE TOUTS LES CONDUCTEURS, PERSONNES BLESSÉES ET TÉMOINS IMPLIQUÉS DANS L'ACCIDENT.
- VISITEZ LE SITE WEB [mpi.mb.ca](http://mpi.mb.ca) 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

- SIGNEZ 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.

58843458

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

I/We declare that the vehicle described 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 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.  
 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.

**Caution:** It is an offence to knowingly make a false declaration.  
 Seller's Signature \_\_\_\_\_ 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 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 l'odomètre \_\_\_\_\_ km \_\_\_\_\_ Milles 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 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 document.

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 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 vigueur au Canada et aux États-Unis d'Amérique

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 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 assujéti 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-décrié, 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 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



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:  
Territoire: 1

Insurance Use:  
Code d'usage: Exempt

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

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2016 DOONAN  
Description du véhicule: Semi-trailer BLACK  
1D9BG5334G1609228 2294410  
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: TF4058  
Policy No. / N° de police: 18509384  
Effective / Entrée en vigueur: 12:07 PM February 25, 2021

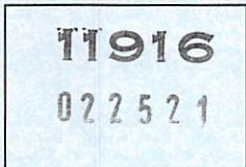
Registered To 16826035  
/ Insured By: LAVISH TRANSPORT LTD.  
Immatriculé et assuré au nom de:

Document Number: 33243661 NSC:  
N° de document: CCS:  
Issue Date: February 25, 2021 Unit: 53LS011T  
Date de délivrance:  
Registered Vehicle: 2016 DOONAN  
Véhicule immatriculé: Semi-trailer BLACK

Serial Number: 1D9BG5334G1609228 2294410  
N° de série:  
Odometer Reading: As of:  
Lecture de l'odomètre: Date du relevé:  
Owners / Propriétaires:  
LAVISH TRANSPORT LTD.

(RRF):  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X   
Signature / Signature:

A Certificate of Inspection is not required for this vehicle type.  
Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.



<p><b>Véhicules que le détenteur du permis est autorisé à conduire :</b></p> <ol style="list-style-type: none"> <li>Sans-remorque y compris tous les véhicules des classes 2, 3, 4 et 5.</li> <li>Autobus ayant plus de 24 places assises (transportant des passagers, et autobus scolaires ayant plus de 35 places assises) et autobus (y compris les autobus scolaires) des classes 3, 4 et 5.</li> <li>Camion ayant plus de deux essieux, ensemble de deux essieux (mais pas une semi-remorque), ensemble de deux essieux (mais pas une remorque) ou ensemble de deux essieux de traction de la classe 5 et d'un véhicule remorque dont le poids nominal brut autorisé dépasse 4 540 kilogrammes. Tous les véhicules des classes 4 et 5 540 kilogrammes. Tous les véhicules des classes 4 et 5 540 kilogrammes et autobus scolaires des classes 4 et 5 (transportant des passagers). Tous les véhicules de la classe 5.</li> <li>Automobile autre qu'un véhicule de la classe 4, autobus remorque, autobus scolaire, autobus scolaire (transportant des passagers), autobus scolaire (transportant des passagers) et autobus scolaire (transportant des passagers) de la classe 4.</li> <li>Autobus scolaire (transportant des passagers) de la classe 4.</li> <li>Motocyclettes</li> </ol>	<p><b>Étages de cobrétion du permis de conduire :</b></p> <p>L - Conducteur surveillé requis  I - Conducteur surveillé avec plus d'un passager entre 16 ans et 19 ans  P - Permis de conduire  M - Étape de formation en motocyclette  A - Instruction autorisée</p> <p>••••• Doit être accompagné d'un conducteur surveillant  ••••• Doit être accompagné d'un conducteur surveillant pour conduire entre 16 ans et 19 ans jusqu'à la fin d'un passage</p>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Verres correcteurs</li> <li>Classe commerciale - Canada seulement</li> <li>Direction assistée</li> <li>Limite maximale: 70 km/h</li> <li>Bête automobile</li> <li>Valide le jour seulement</li> <li>Freins assistés</li> <li>Freins à disque</li> <li>Cyclomoteurs seulement</li> <li>Rétroviseurs latéraux</li> <li>Voir addendum</li> </ol>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Connective lenses</li> <li>Commercial Class - Canada Only</li> <li>Power Steering</li> <li>Maximum speed of 70km/h</li> <li>Automatic Transmission</li> <li>Daytime only</li> <li>Power brakes</li> <li>Disc brakes</li> <li>Disc brakes only</li> <li>Side mirrors</li> <li>See addendum</li> </ol>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Verres correcteurs</li> <li>Classe commerciale - Canada seulement</li> <li>Direction assistée</li> <li>Limite maximale: 70 km/h</li> <li>Bête automobile</li> <li>Valide le jour seulement</li> <li>Freins assistés</li> <li>Freins à disque</li> <li>Cyclomoteurs seulement</li> <li>Rétroviseurs latéraux</li> <li>Voir addendum</li> </ol>
<p><b>License Holder is Allowed to Operate:</b></p> <ol style="list-style-type: none"> <li>Class 1 vehicles including all vehicles in classes 2, 3, 4 and 5.</li> <li>Bus having a seating capacity over 24 passengers (while carrying passengers), school buses having a seating capacity over 36 passengers (while carrying passengers). Includes all vehicles in classes 3, 4, and 5.</li> <li>A truck with more than two axles, a combination of vehicles that includes a truck with more than two axles (not including a semi-trailer truck), a towed vehicle with a registered gross vehicle weight of more than 4,540 kg, includes all vehicles in Classes 4 and 5.</li> <li>Autobuses (other than Class 4), school buses (while carrying passengers) and school buses with a seating capacity between 10 and 24 passengers (while carrying passengers) and school buses with a seating capacity between 10 and 36 passengers (while carrying passengers).</li> <li>A passenger car (other than Class 4 vehicle), a bus while not carrying passengers, a truck with two axles, a combination of vehicles consisting of a passenger car or a truck with two axles, and a towed vehicle registered gross vehicle weight of more than 4,540 kg, includes all vehicles registered as a farm truck and the driver holds a Class 5 (intermediate stage) licence or BF (full stage) licence, may operate a motorist if 16 years of age or older, may operate agricultural equipment on a provincial highway, or a restricted provincial highway, or a highway within the City of Winnipeg, an urban municipality or a restricted speed area subject to supervising driver requirements.</li> <li>Motocyclette.</li> </ol>	<p><b>Drivers' Licence Stages:</b></p> <p>L - Learner in GDL  I - Intermediate in GDL  F - Full Stage  M - Motorist Train Course  A - Authorized Instruction</p>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Connective lenses</li> <li>Commercial Class - Canada Only</li> <li>Power Steering</li> <li>Maximum speed of 70km/h</li> <li>Automatic Transmission</li> <li>Daytime only</li> <li>Power brakes</li> <li>Disc brakes</li> <li>Disc brakes only</li> <li>Side mirrors</li> <li>See addendum</li> </ol>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Connective lenses</li> <li>Commercial Class - Canada Only</li> <li>Power Steering</li> <li>Maximum speed of 70km/h</li> <li>Automatic Transmission</li> <li>Daytime only</li> <li>Power brakes</li> <li>Disc brakes</li> <li>Disc brakes only</li> <li>Side mirrors</li> <li>See addendum</li> </ol>	<p><b>RESTRICCTIONS</b></p> <ol style="list-style-type: none"> <li>Verres correcteurs</li> <li>Classe commerciale - Canada seulement</li> <li>Direction assistée</li> <li>Limite maximale: 70 km/h</li> <li>Bête automobile</li> <li>Valide le jour seulement</li> <li>Freins assistés</li> <li>Freins à disque</li> <li>Cyclomoteurs seulement</li> <li>Rétroviseurs latéraux</li> <li>Voir addendum</li> </ol>

58843461

**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.
- VISIT [mpi.mb.ca](http://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 NUMÉRO DE PLAQUE D'IMMATRICULATION 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 [mpi.mb.ca](http://mpi.mb.ca) 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**

- SIGNEZ 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.

58843461

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

I/We Declare that the vehicle described on the reversed hereof is transferred to

Purchaser(s) Name(s) \_\_\_\_\_ / \_\_\_\_\_

Odometer Reading \_\_\_\_\_ km \_\_\_\_\_ mi Date: \_\_\_\_\_

**Warning odometer discrepancy** I/We 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.

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.

**Caution:** It is an offence to knowingly make a false declaration.

Seller's Signature \_\_\_\_\_ 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 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 l'odomètre \_\_\_\_\_ km \_\_\_\_\_ Miles Date: \_\_\_\_\_

**Avvertissement: 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 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 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:

- 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**  
**CERTIFICAT D'ASSURANCE-RESPONSABILITÉ AUTOMOBILE**  
Applicable within Canada and the United States of America  
En vigueur au Canada et aux États-Unis d'Amérique

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 assujéti 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-décrié, 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 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

(204) 985-7000



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

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

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2016 DOONAN  
Description du véhicule: Semi-trailer BLACK  
1D9BG5336G1609229 2294411  
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'IMMATICULATION 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.

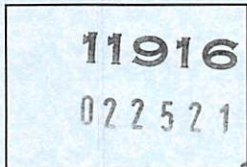


Registration Class: A8 Trailer  
Classe d'immatriculation:  
Plate No. / N° de plaque: TF4059  
Policy No. / N° de police: 18509385  
Effective / Entrée en vigueur: 12:09 PM February 25, 2021

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

(RRF):  
(FTI):

MPI Use: Other  
Réservé à la Société: PRP %:



X  
Signature / Signature:

Document Number: 33243698 NSC:  
N° de document: CCS:  
Issue Date: February 25, 2021 Unit: 53LS012T  
Date de délivrance: Unité:  
Registered Vehicle: 2016 DOONAN  
Véhicule immatriculé: Semi-trailer BLACK  
Serial Number: 1D9BG5336G1609229 2294411  
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.

Licence Holders Allowed to Operate:		Vehicules que le détenteur de permis est autorisé à conduire	
1. Other tractors including all vehicles in classes 2, 3, 4 and 5.	1. Conducteur survéhicule requis	1. - Leanneur in GDL	1. - Conducător survehicul permis
2. 2, 3, 4 and 5. Buses having a seating capacity over 24 passengers (while carrying capacity over 36 buses having carrying capacity) over 36 buses (including all passenger vehicles).	2. - Intermediale in GDL	2. - Fui Stage	2. - Conducător survehicul permis plus d'un pasager entere
3. A truck with more than two tow axles, a combination of towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles in Class 5.	3. - Autorizate în funcționare	3. - Fui Stage	3. - Conducător survehicul permis plus d'un pasager entere
4. Automobiles and other passenger vehicles, buses and trailers in Classes 4 and 5. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg.	4. - Autorizate în funcționare	4. - Fui Stage	4. - Conducător survehicul permis plus d'un pasager entere
5. Anticipated and other emergency vehicles, buses and trailers in Class 5. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg. Includes all towed vehicles with a registered gross vehicle weight of more than 4,540 kg.	5. - Autorizate în funcționare	5. - Fui Stage	5. - Conducător survehicul permis plus d'un pasager entere
6. Motorcycles.	6. - Autorizate în funcționare	6. - Fui Stage	6. - Conducător survehicul permis plus d'un pasager entere

# 58843462

## INSURANCE CLAIM PROCEDURE

- OBTAIN THE LICENCE PLATE NUMBER OF ALL VEHICLES INVOLVED.
- OBTAIN THE NAMES, ADDRESSES AND DRIVERS' LICENCE NUMBER OF ALL DRIVERS, PERSONS INJURED AND WITNESSES TO THE ACCIDENT.
- VISIT [mb1.mlb.ca](http://mb1.mlb.ca) FOR INFORMATION ON COLLISIONS THAT MUST BE REPORTED TO POLICE.
- INSURANCE 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 NUMÉRO DE PLAQUE D'IMMATRICULATION 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 TEMOINS IMPLIQUÉS DANS L'ACCIDENT.
- VISITEZ LE SITE WEB [mb1.mlb.ca](http://mb1.mlb.ca) POUR DE L'INFORMATION SUR LES COLLISIONS QUI DOIVENT ÊTRE DÉCLARÉES À LA POLICE.
- L'ACCIDENT DEVRAIT ÊTRE DÉCLARÉ 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).

# 58843462

## Transfer of Ownership Document (TOD) / Document de transfert de propriété (DTP)

We declare that the vehicle described on the reversed hereof is transferred to

Purchaser(s) \_\_\_\_\_

Name(s) \_\_\_\_\_

Odometer \_\_\_\_\_

Reading \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_ km  \_\_\_\_\_ mi

**Warning odometer discrepancy** I/We 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.

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:

**Caution:** It is an offence to knowingly make a false declaration.

Seller's \_\_\_\_\_

Signature \_\_\_\_\_

Purchaser's \_\_\_\_\_

Signature \_\_\_\_\_

Date: \_\_\_\_\_

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(s) aux personnes suivantes:

Acheteur(s) \_\_\_\_\_ / \_\_\_\_\_

Lecteur de l'odomètre \_\_\_\_\_

**Attention: vérifiez le 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:** Quoique fait, sciemment une fausse déclaration commet une infraction.

Signature du vendeur \_\_\_\_\_

Signature de l'acheteur \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

J'ai lu et j'accepte les conditions de **l'avis aux acheteurs**, qui apparaît sur le certificat d'immatriculation joint au présent document.

PROCEDURE FOR MAKING CHANGES		COMMENT FAIRE DES CHANGEMENTS	
1. Report all changes of name and/or address. The law requires changes of address to be reported WITHIN 15 DAYS to your local municipal office immediately. All medical conditions that may affect the operation of a motor vehicle must be reported to the City immediately.	1. Signaler tous les changements de nom ou d'adresse. La loi exige que les changements d'adresse dans vos données municipales soient déclarés immédiatement. Tous les renseignements médicaux ou physiques qui peuvent affecter la conduite d'un véhicule à moteur doivent être rapportés à la SMV immédiatement.	1. Air Brake Only - Canada Only	1. - Leanneur in GDL
2. Power Steering	2. Direction assistée	2. - Fui Stage	2. - Conducător survehicul permis
3. Maximum speed 70km/h	3. Vitesse maximum: 70 km/h	3. - Fui Stage	3. - Conducător survehicul permis plus d'un pasager entere
4. Automatic Transmission	4. Boîte automatique	4. - Fui Stage	4. - Conducător survehicul permis plus d'un pasager entere
5. Daytime only	5. Valable jour seulement	5. - Fui Stage	5. - Conducător survehicul permis plus d'un pasager entere
6. Power brakes	6. Freins assistés	6. - Fui Stage	6. - Conducător survehicul permis plus d'un pasager entere
7. Hand controls	7. Commandes manuelles	7. - Fui Stage	7. - Conducător survehicul permis plus d'un pasager entere
8. Control Hazard only	8. Rétroviseurs latéraux	8. - Fui Stage	8. - Conducător survehicul permis plus d'un pasager entere
9. Side mirror only	9. Rétroviseurs latéraux	9. - Fui Stage	9. - Conducător survehicul permis plus d'un pasager entere
10. Side addendum	X. Voir addenda	10. - Fui Stage	10. - Conducător survehicul permis plus d'un pasager entere
A. Air Brake Not Auth.	A. Freins à air Autorizate	A. - Fui Stage	A. - Conducător survehicul permis plus d'un pasager entere
N. Air Brake Not Auth.	N. Freins à air Non autorizate	N. - Fui Stage	N. - Conducător survehicul permis plus d'un pasager entere
S. Air Brake Auth./Stick Aut.	S. Freins à air Autorizate/Régulateur de jeu	S. - Fui Stage	S. - Conducător survehicul permis plus d'un pasager entere

## 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

- SIGNEZ 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.*

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 herein.

- 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.

The purchaser must complete the TOD with Bill of Sale:

**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 obtenu 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 vigueur au Canada et aux États - Unis d'Amérique

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 this 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 assujéti 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 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 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



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: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

INSURANCE / ASSURANCE

LIMITS / LIMITES

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

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

Vehicle Description: 2016 DOONAN  
Description du véhicule: Semi-trailer BLACK  
1D9BG5336G1609232 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.

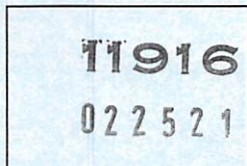
VEHICLE REGISTRATION CARD ISSUED UNDER THE DRIVERS AND VEHICLES ACT. THIS CARD IS NOT A MOTOR VEHICLE LIABILITY INSURANCE CARD UNDER THE MANITOBA PUBLIC INSURANCE CORPORATION ACT.  
CERTIFICAT D'IMMATRICULATION DU VÉHICULE DÉLIVRÉ EN VERTU DE LA LOI SUR LES CONDUCTEURS ET LES VÉHICULES. IL N'EST PAS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

MPI Use: Other  
Réservé à la Société: PRP %:



(RRF):  
(FTI):

X  
Signature / Signature:

Document Number: 33243728  
N° de document:  
Issue Date: February 25, 2021  
Date de délivrance:  
Registered Vehicle: 2016 DOONAN  
Véhicule immatriculé: Semi-trailer BLACK  
Serial Number: 1D9BG5336G1609232 2294414  
N° de série:  
Odometer Reading:  
Lecture de l'odomètre:  
As of: 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.



(204) 985-7000



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

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

Policyholder: LAVISH TRANSPORT LTD.  
Titulaire de police:

Driver's Licence:  
Permis de conduire:

Territory: 1  
Territoire:

Insurance Use: Exempt  
Code d'usage:

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2014 LODE KING  
Description du véhicule: Semi-trailer BLUE  
2LDSD5127EG057461 1550450  
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: TF2973  
Policy No. / N° de police: 17544789  
Effective / Entrée en vigueur: 12:00 AM March 01, 2021

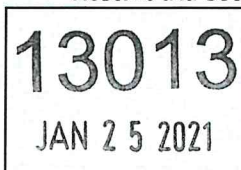
Registered To 16826035  
/ Insured By: LAVISH TRANSPORT LTD.  
Immatriculé et assuré au nom de:

Document Number: 32940257  
N° de document:  
Issue Date: January 25, 2021  
Date de délivrance:  
Registered Vehicle: 2014 LODE KING  
Véhicule immatriculé: Semi-trailer BLUE

Serial Number: 2LDSD5127EG057461 1550450  
N° de série:  
Odometer Reading:  
Lecture de l'odomètre:  
As of:  
Date du relevé:  
Owners / Propriétaires:  
LAVISH TRANSPORT LTD.

(RRF):  
(FTI):

MPI Use: Other  
Réservé à la Société:  
PRP %:



X  
Signature / Signature:

A Certificate of Inspection is not required for this vehicle type.  
Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.

(204) 985-7000



MANITOBA SOCIÉTÉ D'ASSURANCE  
PUBLIC INSURANCE PUBLIQUE DU MANITOBA

Main Floor – 234 Donald Street  
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Box 6300 / C.P. 6300  
Winnipeg, MB R3C 4A4  
www.mpi.mb.ca

Insurance Certificate  
Certificat D'assurance

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

Policyholder:  
Titulaire de police: LAVISH TRANSPORT LTD.

Driver's Licence:  
Permis de conduire:

Territory:  
Territoire: 1

Insurance Use:  
Code d'usage: Exempt

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

INSURANCE / ASSURANCE

LIMITS / LIMITES

Vehicle Description: 2014 LODE KING  
Description du véhicule: Semi-trailer BLUE  
2LDSD5125EG057460 1550448  
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: TF2972  
Policy No. / N° de police: 17544788  
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: 32940254 NSC:  
N° de document: CCS:  
Issue Date: January 25, 2021 Unit: LT51S013  
Date de délivrance:  
Registered Vehicle: 2014 LODE KING  
Véhicule immatriculé: Semi-trailer BLUE

Serial Number: 2LDSD5125EG057460 1550448  
N° de série:  
Odometer Reading: As of:  
Lecture de l'odomètre: Date du relevé:  
Owners / Propriétaires:  
LAVISH TRANSPORT LTD.

(RRF):  
(FTI):

MPI Use: Other  
Réservé à la Société:  
13013  
JAN 25 2021  
X  
Signature / Signature:

A Certificate of Inspection is not required for this vehicle type.  
Le certificat d'inspection n'est pas exigé pour ce genre de véhicule.

**Appendix F - Consolidated Schedule**



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

#	Category	Year	Description	Serial Number	Comments	Note	Singh Response	Rehal Response	VIN Discrepancies
<b>As referenced in the First Report of the Receiver (with one duplicate removed):</b>									
1	Motor Vehicle	2001	WESTERN STAR	2WKLD2G01K969415	Scrapped	1	INDUSTRIAL METAL		
2	Motor Vehicle	2000	FREIGHTLINER	1FU1YTWDBXYHG70821	Scrapped	1	INDUSTRIAL METAL		
3	Motor Vehicle	2002	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	2004	INTERNATIONAL	1HSHXAXR24J015454	Scrapped	1	INDUSTRIAL METAL		
12	Motor Vehicle	2001	FREIGHTLINER	1FUJAGCG01LH58042	Scrapped	1	INDUSTRIAL METAL		
13	Motor Vehicle	1996	FREIGHTLINER	1FU1YDXBY6T718257	Scrapped	1	INDUSTRIAL METAL		
14	Motor Vehicle	1999	FREIGHTLINER	1FU1YDEDB6XL825170	Scrapped	1	INDUSTRIAL METAL		
15	Motor Vehicle	1998	FREIGHTLINER	2FU13MDOBWA889501	Scrapped	1	INDUSTRIAL METAL		
16	Motor Vehicle	2005	FREIGHTLINER	1FUJAGCK75LV03511	Scrapped	1	INDUSTRIAL METAL		
17	Motor Vehicle	2004	INTERNATIONAL	1HSXHAHR94J093454	Scrapped	1	INDUSTRIAL METAL		
18	Motor Vehicle	1998	INTERNATIONAL	2HSFMHR9WC039167	Scrapped	1	INDUSTRIAL METAL		
19	Motor Vehicle	2007	FREIGHTLINER	1FUJAGCK87PW37763	Not Located	5	SOLD TO PRIDE TRUCK SALE		
20	Motor Vehicle	2013	PETERBILT	1XPDP9X1DD205842	Scrapped	1	INDUSTRIAL METAL		
21	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR7L5KW9116	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
22	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR1L5KW9113	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
23	Motor Vehicle	2020	FREIGHTLINER	3AKJHHRXL5KW9112	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
24	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR0L5KW9118	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
25	Motor Vehicle	2020	FREIGHTLINER CASCADIA	3AKJHHR9L5KW9117	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
26	Motor Vehicle	2018	WESTERN STAR 5700	5KJJBHHR5JLX4297	Rental	2	RENTAL RETURN TO PRIDE TRUCK SALE		
27	Trailer	2015	LODE KING	1D9BG533F1609686	Not Located	5	27 AND 29 SAME UNIT NOT MINE WRONG		
28	Motor Vehicle	2013	LODE KING	2LDS54826DG055621	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	1D9BG5331F1609687
31	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609230	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	1D9BG5334G1609230
32	Motor Vehicle	2013	PETERBILT	1XPDP9X7DD205844	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	1XPDP9X7DD205844
<b>Additional Units Based on PPSA Registrations:</b>									
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 your possession.		
34	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec	2LDS5339FGH060532	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	2LDS5339FGH060532
35	Trailer	2015	Lode King SDG53-3 Aluminum/Steel Triaxle Drop Dec	2LDS5330FGH060533	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	2LDS5330FGH060533
36	Motor Vehicle	2012	Volvo VNL64T 670	4V4N9EJ3CN554589	Sold to Lavish	4	Correct VIN is 4V4NC9EJ3CN556589 and I mentioned this vehicle in the list I have sent you previously.	Sold to Lavish	4V4N9EJ3CN556589
37	Trailer	2014	Lode King 53ft Triaxle Drop Deck	2LDS5331EH057770	Sold to Lavish	4	RECEIVER'S POSSESSION.	Sold to Lavish	2LDS5331EH057770
38	Trailer	2015	Lode King SDG53-3 Drop Deck Trailer	2LDS5332FG060534	Joint Ownership	7	NOT MINE	Owned by Easy Fr8 Lines Ltd.	
39	Trailer	2014	Fontaine Renegade LXT40	13N648206E3560889	Sold	10	SOLD		
40	Trailer	2014	Fontaine Rear Dolly	13NM0410SE35P0715	Sold	10	SOLD		
41	Motor Vehicle	2007	Kenworth T600 Hwy Trac	1XKADB8X67093637	Scrapped	1	INDUSTRIAL METAL		
42	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5337G1609322	Sold to Lavish	4	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.	Sold to Lavish	1D9BG5337G1609322
43	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5339G1609323	Sold to Lavish	4	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	1D9BG5339G1609323
44	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609325	Sold to Lavish	4	I have mentioned this vehicle in the list I have sent you previously and this vehicle is already in your possession.	Sold to Lavish	1D9BG5330G1609325
45	Trailer	2016	Doonan Tridem Drop Deck	1D9BG5330G1609326	Scrapped	1	BURNT SEND TO INDUSTRIAL/GERDAUE		
46	Trailer	2013	Lode King SDG53-2	2LDS5320DG055627	Not Owned	6	NOT MINE	Owned by DTS trucking Ltd.	
47	Trailer	2013	Lode King PFL53-3	2LDPF533DL055001	Not Owned	6	NOT MINE	Owned by Kings cargo group Ltd.	
48	Trailer	2013	Lode King PFL53-3	2LDPF533DL055002	Not Owned	6	NOT MINE	Owned by Kings cargo group Ltd.	
49	Trailer	2014	Lode King SDG51-2	2LDS5129EG057462	Not Owned	6	NOT MINE	Owned by Kings cargo group Ltd.	
50	Trailer	2014	Lode King SDG51-2	2LDS5129EG057463	Not Owned	6	NOT MINE	Owned by Kings cargo group Ltd.	
51	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606760	Joint Ownership	7	NOT MINE	Owned by DTS trucking Ltd.	2LDPF5331FL0607760
52	Trailer	2015	Lode King PFL53-3 Flatdeck Trailer	2LDPF5331FL0606761	Joint Ownership	7	NOT MINE	Owned by DTS trucking Ltd.	2LDPF5331FL0607761
53	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609228	Joint Ownership	7	NOT MINE	Owned by DTS trucking Ltd.	
54	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609229	Joint Ownership	7	NOT MINE	Owned by DTS trucking Ltd.	
55	Trailer	2016	Doonan Specialized Drop Deck	1D9BG5334G1609232	Joint Ownership	7	NOT MINE	Owned by DTS trucking Ltd.	
56	Motor Vehicle	2020	Land Rover Range Rover	5ALGV5SE5LA402870	Not Owned	8	LEASED VEHICLE RETURNED	Owned by DTS trucking Ltd.	
57	Motor Vehicle	2016	VOLVO VNL64TRACTOR	4V4NC9EH4GN940030	Not Owned	9	RYDER RENTAL RETURNED	Owned by DTS trucking Ltd.	

**Notes:**

- (1) 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".
- (2) 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.
- (3) The Receiver has confirmed that this is a duplicate unit that resulted from the incorrect recording of the VIN.
- (4) The Receiver has confirmed that there were VIN discrepancies between those reported in the Asset Purchase Agreement (the "APA") as compared with those reported in the Manitoba Personal Property Security Registry. The Receiver notes that the VIN discrepancies were not material, and confirms that the units were included in the Sale Transaction.
- (5) Units which have not been located, and/or where insufficient evidence has been provided for the units disposition.
- (6) 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.
- (7) 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.
- (8) Passenger vehicle for which Lavish took over responsibility for the lease from Kings Cargo on or about September 2020, prior to the Receivership proceedings.
- (9) Unit was returned to Ryder Rental in December of 2017, with no residual equity.
- (10) 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**



[Home](#) › [MPNP Employer Services Supports Manitoba Businesses](#) › [Eligibility Requirements for Employers](#) › 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;

2. 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 [Mandatory Entry-Level Training](#) (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;
5. 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**

**From:** [Ciriviri-Gjuric, Vera \(EDT\)](#)  
**To:** [Warga, Brent](#)  
**Cc:** [Fritz, John](#)  
**Subject:** [EXT] RE: Kings Cargo Express Ltd. & Canada Cargo Lines Ltd. - In Receivership  
**Date:** Friday, October 23, 2020 1:58:17 PM  
**Attachments:** [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

[Dan.closs@servicecanada.gc.ca](mailto:Dan.closs@servicecanada.gc.ca) 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](mailto:vera.ciriviri-gjuric@gov.mb.ca)  
Ph: (204) 945-2265  
[www.immigratemanitoba.com](http://www.immigratemanitoba.com)

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---

**From:** Warga, Brent <[bwarga@deloitte.ca](mailto:bwarga@deloitte.ca)>  
**Sent:** October 21, 2020 3:48 PM  
**To:** +WPG574 - Immigratemanitoba (EDT) <[immigratemanitoba@gov.mb.ca](mailto: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](mailto:bwarga@deloitte.ca) | [deloitte.ca](http://deloitte.ca)



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## **Appendix I - Corporate Registry Searches**



## File Summary

Registry No : 6534750  
 Entity Name : KINGS CARGO EXPRESS LTD.

As of : 05-Oct-2020

Entity Name : KINGS CARGO EXPRESS LTD.  
 Registry No : 6534750  
 Business No : 802791087MC0001  
 Current Status : DEFAULT

Entity Type : BUSINESS CORPORATION  
 Entity Sub Type : MB SHARE CORPORATION

Incorp/Amalg Date : 18-Jul-2012  
 Home Jurisdiction : MANITOBA  
 Annual Return/Renewal Date : 31-Aug-2020  
 Year of Last A/R - Renewal : 2019  
 Nature of Business : TRANSPORTATION  
 NAICS Code : 484

Registered Office Address :  
 Effective date, if changing address : 01-Jun-2019  
 Address : 11 RAPHAEL ST  
 City/Province : WINNIPEG, MB  
 Country/Postal Code : CANADA, R3T 2P6

Mailing Address :  
 Name : SHARANJIT SINGH  
 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

## Shareholders Information (holders of 10% or more of Issued Voting Shares) :

Name : SINGH, SHARANJIT  
 Class Name : SHARES  
 Shares Held : 100.00

## Share Structure :

Class	Authorized Number
SHARES	100.00

Shares are distributed to the public :No

## 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	

---

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 :** 6534750  
**Entity Name :** KINGS CARGO EXPRESS LTD.

As of : 26-May-2021

---

Entity Name : KINGS CARGO EXPRESS LTD.  
Registry No : 6534750  
Business No : 802791087MC0001  
Current Status : DEFAULT

---

Entity Type : BUSINESS CORPORATION  
Entity Sub Type : MB SHARE CORPORATION

---

Incorp/Amalg Date : 18-Jul-2012  
Home Jurisdiction : MANITOBA  
Annual Return/Renewal Date : 31-Aug-2020  
Year of Last A/R - Renewal : 2019  
Nature of Business : TRANSPORTATION  
NAICS Code : 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 : CANADA, R2V 5A3  
Position Held as Officer : PRESIDENT

---

**Shareholders Information (holders of 10% or more of Issued Voting Shares) :**

Name : SHARMA, ANURADHA  
Class Name : SHARES

Shares Held : 100.00

---

**Share Structure :**

<b>Class</b>	<b>Authorized Number</b>
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 :**

<b><u>Event</u></b>	<b><u>Date :</u></b>	<b><u>Filing Year :</u></b>
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.**

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## File Summary

Registry No : 6820027  
 Entity Name : CANADA CARGO LINES LTD.

As of : 05-Oct-2020

Entity Name : CANADA CARGO LINES LTD.  
 Registry No : 6820027  
 Business No : 831653977MC0001  
 Current Status : Active

Entity Type : BUSINESS CORPORATION  
 Entity Sub Type : MB SHARE CORPORATION

Incorp/Amalg Date : 09-Jan-2014  
 Home Jurisdiction : MANITOBA  
 Annual Return/Renewal Date : 28-Feb-2021  
 Year of Last A/R - Renewal : 2020  
 Nature of Business : TRANSPORTATION  
 NAICS Code : 484

Registered Office Address :  
 Effective date, if changing address : 03-Feb-2020  
 Address : 11 RAPHAEL ST  
 City/Province : WINNIPEG, MB  
 Country/Postal Code : 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 : CANADA, R3T 2P6  
 Position Held as Officer : OFFICER

## Shareholders Information (holders of 10% or more of Issued Voting Shares) :

Name : SINGH, SHARANJIT  
 Class Name : CLASS1  
 Shares Held : 100.00

## Share Structure :

Class	Authorized Number
CLASS1	100.00

Shares are distributed to the public :No

---

## 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

---

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.

As of : 02-Jun-2021

---

Entity Name : CANADA CARGO LINES LTD.  
Registry No : 6820027  
Business No : 831653977MC0001  
Current Status : DEFAULT

---

Entity Type : BUSINESS CORPORATION  
Entity Sub Type : MB SHARE CORPORATION

---

Incorp/Amalg Date : 09-Jan-2014  
Home Jurisdiction : MANITOBA  
Annual Return/Renewal Date : 28-Feb-2021  
Year of Last A/R - Renewal : 2020  
Nature of Business : TRANSPORTATION  
NAICS Code : 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 : 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 : CANADA, R2V 5A3  
Position Held as Officer : PRESIDENT

---

**Shareholders Information (holders of 10% or more of Issued Voting Shares) :**

Name : SHARMA, ANURADHA  
Class Name : CLASS1



Shares Held : 100.00

---

**Share Structure :**

<b>Class</b>	<b>Authorized Number</b>
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 :**

<b><u>Event</u></b>	<b><u>Date :</u></b>	<b><u>Filing Year :</u></b>
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	

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**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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**Appendix J - December 1, 2020 Novation Letter**



**TPine Leasing**  
Capital Corporation

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 Agency  
Agence du revenu  
du Canada

Tax Centre  
Edmonton AB T5J 4C8

September 27, 2021

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

Account Number  
83165 3977 RT0001

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.

Yours truly,

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

Canada

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

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



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Edmonton AB T5J 4C8

September 27, 2021

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

Account Number  
80279 1087 RT0001

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,

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

Canada

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

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



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Edmonton AB T5J 4C8

September 27, 2021

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

Account Number  
83165 3977 RP0001

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



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

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

- 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,



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





Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Edmonton AB T5J 4C8

September 27, 2021

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

Account Number  
80279 1087 RP0001

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.

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

**Canada**

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

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

- 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 8 of the Canada Pension Plan Regulations.

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

Yours truly,



 Mrs. S. Ross (1225)  
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**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
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
<b>Total</b>		<b>\$ 56,380</b>	<b>\$ -</b>	<b>\$ 2,819</b>	<b>\$ 59,199</b>	<b>125.4</b>



**Invoice 8001683230**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: March 18, 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 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

**Sales Tax**

GST applicable 30,080.00

GST at 5.00 % 1,504.00

**Total Amount Due (CAD) 31,584.00**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**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	0.9	382.50	Court reporting and correspondence with counsel re: sale transaction.
1/15/2021	Warga, Brent	0.8	420.00	Updates to First and Confidential Reports; discussion with J. Fritz re: same.
1/16/2021	Fritz, John	0.7	297.50	Review and commentary re: security review.
1/16/2021	Warga, Brent	0.7	367.50	Review of security opinion; e-mail correspondence with D. Jackson re: same.
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	2.7	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.
1/20/2021	Taylor, Robert	0.8	420.00	QAR 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	3.4	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	1.4	735.00	Attendance at Court hearing; calls with D. Jackson re: file matters.
1/28/2021	Warga, Brent	0.1	52.50	Website posting.
1/29/2021	Fritz, John	0.9	382.50	Call and correspondence with Triple O Transport re: equipment onsite and pending sale; secured party requested release correspondence.
2/1/2021	Warga, Brent	0.4	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 financier at the request of M. Rehal.
2/9/2021	Dew, Todd	0.4	110.00	Trust accounting.
2/9/2021	Warga, Brent	0.4	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	0.3	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	0.3	157.50	Call with D. Jackson re: Buhler A/R and missing equipment.
2/19/2021	Fritz, John	1.3	552.50	Outstanding equipment list and review of correspondence to Principal re: final request for equipment disclosure.
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	1.2	630.00	Review of various e-mail correspondence from N. Boudreau; updates to missing equipment schedule; call with D. 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	0.5	262.50	E-mail correspondence to TD; e-mail correspondence to/from D. Jackson re: missing vehicles.
3/2/2021	Warga, Brent	0.4	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.
3/5/2021	Warga, Brent	0.2	105.00	E-mail correspondence to/from Taylor McCaffrey re: file matters and discharge.
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**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
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.
<b>Total</b>		<b>65.0</b>	<b>\$ 30,080.00</b>	



**Invoice 8001882661**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

Tel: (204) 942-0051  
Fax: (204) 947-9390  
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

**Sales Tax**

GST applicable	17,885.00
GST at 5.00 %	<u>894.25</u>

<b>Total Amount Due (CAD)</b>	<b><u>18,779.25</u></b>
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Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



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

Date	Name	Hours	Total	Description
3/17/2021	Dew, Todd	0.4	110.00	Communications with CRA re: balances owing and deemed trust claim.
3/17/2021	Warga, Brent	1.2	630.00	Drafting of Second Report; direction to T. Dew re: CRA claims.
3/18/2021	Dew, Todd	1.4	385.00	Draft letter to CRA re: deemed trust claim; fax letter to CRA; email correspondence re: online banking refund; 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	210.00	E-mail correspondence and call with D. Jackson re: correspondence from N. Boudreau.
3/23/2021	Warga, Brent	0.2	105.00	E-mail correspondence with T. Dew re: equipment.
3/24/2021	Fritz, John	0.5	212.50	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: 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	157.50	Review of BIA 246(2) Report.
4/7/2021	Fritz, John	0.4	170.00	Equipment review; suggested edits to Lavish correspondence re: leased equipment.
4/7/2021	Warga, Brent	0.6	315.00	E-mail correspondence with M. Rehal re: TPine and leased units.
4/8/2021	Dew, Todd	0.4	110.00	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	105.00	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.
4/13/2021	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; review of e-mail correspondence to/from Taylor McCaffrey.
4/14/2021	Fritz, John	0.5	212.50	Correspondence from equipment creditor; enquiry to former principal re: individual representing King's Cargo Express Ltd.
4/14/2021	Warga, Brent	1.0	525.00	Review of e-mail correspondence from Boudreau Law re: units owned by third parties; review of supporting 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	0.2	85.00	Correspondence to federal government re: LMIA enquiry status.
4/19/2021	Warga, Brent	0.2	105.00	E-mail correspondence with J. Fritz re: file matters.
4/20/2021	Fritz, John	1.4	595.00	Review of ownership documentation provided by third parties; cross reference with supporting documentation, 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	2.4	1,020.00	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	275.00	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 same; correspondence with the Receiver's counsel.
5/5/2021	Fritz, John	0.1	42.50	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. Dew re: CRA; correspondence with counsel re: equipment.
5/6/2021	Warga, Brent	0.7	367.50	Review and edits to correspondence from Taylor McCaffrey to N. Boudreau; discussions with Federal Labour 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.
5/10/2021	Dew, Todd	0.5	137.50	RT0001 and RT0002 GST returns for April 2021.
5/11/2021	Dew, Todd	0.3	82.50	CRA update on payroll audits.
5/11/2021	Warga, Brent	0.6	315.00	Call with Federal Labour Program re: former employee claims.
5/13/2021	Fritz, John	0.5	212.50	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	85.00	Response to creditor enquiry.
5/21/2021	Dew, Todd	0.4	110.00	Trust accounting.
5/26/2021	Warga, Brent	0.6	315.00	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**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
5/31/2021	Fritz, John	0.4	170.00	Call with Counsel; review of correspondence from counsel re: remaining equipment.
5/31/2021	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	Dew, Todd	0.2	55.00	Review of emails; review CRA documents.
6/2/2021	Warga, Brent	1.3	682.50	Drafting of Second Report.
6/3/2021	Dew, Todd	0.3	82.50	Trust accounting.
6/3/2021	Warga, Brent	2.1	1,102.50	Drafting of Second Report.
<b>Total</b>		<b>40.0</b>	<b>\$ 17,885.00</b>	



**Invoice 8002048533**

**Deloitte Restructuring Inc.**

360 Main St  
Suite 2300  
Winnipeg MB R3C 3Z3

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

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

Date: September 06, 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 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

**Sales Tax**

GST applicable 8,415.00

GST at 5.00 % 420.75

**Total Amount Due (CAD) 8,835.75**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

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

Date	Name	Hours	Total	Description
6/4/2021	Dew, Todd	0.3	82.50	Trust administration.
6/4/2021	Fritz, John	0.7	297.50	Review of update to secured creditor; priority claims review; direction to T. Dew.
6/4/2021	Warga, Brent	1.4	735.00	Updates to R&D; draft e-mail correspondence to S. Semler; drafting Second Report.
6/7/2021	Conorton, Laura	0.6	60.00	Trust accounting.
6/8/2021	Dew, Todd	0.4	110.00	GST filings.
6/8/2021	Fritz, John	0.3	127.50	Review of release document; correspondence with counsel re: release document.
6/8/2021	Warga, Brent	0.3	157.50	Review of mutual release prepared by Taylor McCaffrey.
6/9/2021	Fritz, John	1.6	680.00	Review of Second Report of the Receiver; review of update to primary secured creditor; correspondence with B. 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: release.
6/10/2021	Warga, Brent	0.2	105.00	E-mail correspondence with S. Semler and J. Fritz.
6/14/2021	Dew, Todd	0.2	55.00	Trust accounting.
6/14/2021	Warga, Brent	0.8	420.00	Call with TD re: status of file matters; updates to Second Report.
6/15/2021	Keene, Ashley	0.4	110.00	Website updates.
6/15/2021	Warga, Brent	0.3	157.50	E-mail correspondence with Taylor McCaffrey re: units in the possession of Lavish.
6/17/2021	Warga, Brent	0.7	367.50	Review of e-mail correspondence to/from Taylor McCaffrey and Boudreau Law; review of e-mail correspondence from M. Rehal.
6/21/2021	Keene, Ashley	0.1	27.50	Website update.
6/22/2021	Warga, Brent	0.2	105.00	Review of e-mail correspondence from Ryder Truck Rental.
6/25/2021	Warga, Brent	0.4	210.00	E-mail correspondence to/from Taylor McCaffrey re: equipment settlement with M. Rehal; call with D. Jackson re: same; review of e-mail correspondence from Boudreau Law.
6/29/2021	Fritz, John	0.4	170.00	Calls with CRA re: payroll account; update to B. Warga.
6/29/2021	Warga, Brent	0.4	210.00	Call to/from CRA; discussion of CRA matters with J. Fritz.
6/30/2021	Warga, Brent	0.3	157.50	Review of correspondence from D. Jackson re: equipment settlement with M. Rehal.
7/6/2021	Warga, Brent	0.3	157.50	E-mail correspondence to/from D. Jackson re: residual units.
7/12/2021	Conorton, Laura	0.4	40.00	Trust accounting.
7/13/2021	Dew, Todd	0.8	220.00	File GST returns.
7/14/2021	Dew, Todd	0.6	165.00	GST filings.
7/14/2021	Fritz, John	0.2	85.00	Creditor enquiries (CRA and equipment supplier).
7/15/2021	Fritz, John	0.3	127.50	Call with CRA re: trust examination status and information request re: CRA final claim position.
7/15/2021	Warga, Brent	0.4	210.00	Discussions with J. Fritz re: file matters (CRA and priority claims).
7/20/2021	Dew, Todd	0.3	82.50	Processing of payables.
7/20/2021	Warga, Brent	0.3	157.50	Call with Israel Lanoria (Employment Standards) re: operations.
7/21/2021	Warga, Brent	0.3	157.50	E-mail correspondence with creditors.
7/29/2021	Warga, Brent	0.2	105.00	E-mail correspondence with D. Jackson re: file matters and discharge.
8/10/2021	Conorton, Laura	0.2	20.00	Trust accounting.
8/10/2021	Conorton, Laura	0.2	20.00	Trust accounting.
8/10/2021	Warga, Brent	0.1	52.50	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	85.00	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.
8/31/2021	Warga, Brent	0.5	262.50	Review of e-mail correspondence from S. Gabor; call and e-mail correspondence with D. Jackson re: Court hearing; discussion with J. Fritz re: same and file matters; updates to Second Report.
<b>Total</b>		<b>20.4</b>	<b>\$ 8,415.00</b>	

**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**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
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
<b>Total</b>		<b>\$ 49,388</b>	<b>\$ 737</b>	<b>\$ 2,501</b>	<b>\$ 3,457</b>	<b>\$ 56,083</b>	<b>143.1</b>

# TAYLOR McCAFFREY

L L P

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

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

**DATE: FEBRUARY 2, 2021**

**CLIENT/MATTER NO.:** 32608 - 6

**RESP. LAWYER:** DJACKSON

**INVOICE NO.:** 632731

**GST NO.:** 121712376

**Attention: Brent Warga**

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**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 Buhler	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 & 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 Registrations etc	0.60	510.00	306.00
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 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;	1.50	515.00	772.50
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 Sam Gabor	0.70	510.00	357.00
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

**TERMS: DUE UPON RECEIPT:** Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

E & O.E.

		revisions to agreement; memorandum DJ re Court proceeding; correspondence NB; review correspondence with TD/Buyer counsel re scheduling; correspondence with Buyer counsel			
13/01/21	LARSON	Reviewing correspondence	0.10	160.00	16.00
14/01/21	JACKSON	Telephone to QB civil motion coordinator	0.10	510.00	51.00
14/01/21	JACKSON	Correspondence to QB Civil Motion 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.; correspondence with Deloitte; office conference/memorandum DJ; correspondence N. Boudreau	0.80	515.00	412.00
15/01/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
15/01/21	JACKSON	Reviewing Brent Warga's suggested revisions 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 Buley re: same	1.00	510.00	510.00
18/01/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00

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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 comments	0.10	510.00	51.00
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	JACKSON	Revise report and confidential supplement	1.10	510.00	561.00
19/01/21	CROY	Review reports, draft brief	3.00	240.00	720.00
20/01/21	JACKSON	Correspondence from Brent Warga	0.20	510.00	102.00
20/01/21	JACKSON	Reviewing revised draft reports	0.60	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 the reports	0.30	510.00	153.00
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 efilng 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

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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 efilng 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 L. Buley. Revise and affirm affidavit. Email to L. Buley.	0.50	75.00	37.50
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

TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

27/01/21	LARSON	memorandum JL - instruct 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; memorandum JL - consult/instruct on tasks for completion	0.40	515.00	206.00
28/01/21	LARSON	Reviewing correspondence; discussion with TK; receiving instructions; reviewing precedents and diarizing task	0.30	160.00	48.00
29/01/21	JACKSON	Telephone from Joanna Alford at Meridian OneCap	0.10	510.00	51.00

TOTAL FEES (GST & PST) 28,471.50

D.R.M. Jackson 39.6 hrs. x \$510.00/hr. = \$20,196.00

T. Kurbis 4.2 hrs. x \$515.00/hr. = \$2,163.00

C. Roy 25.1 hrs. x \$240.00/hr. = \$6,024.00

J. Larson .9 hrs. x \$160.00/hr. = \$144.00

J. Jacyk (paralegal) 1.3 hrs. x \$75.00/hr. = \$97.50

**TOTAL FEES** \$28,471.50

Plus 5 % GST 1,423.58

Plus 7 % PST 1,993.01

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges	169.20
Personal Property Search	390.00
Postage	28.10

**DISBURSEMENTS INCURRED AS AGENT(Non-taxable)**

Government/Court Registration, Filing Re: Notice of Motion 100.00

Total Expenses & Disbursements \$687.30

Plus 5% GST 29.37

**BALANCE DUE OUR OFFICE** \$32,604.76

DJAC/lb

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

*E & O.E*

# TAYLOR McCAFFREY

L L P

2200-201 Portage Avenue  
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**Deloitte Restructuring Inc.**  
2300-360 Main Street  
Winnipeg, MB  
R3C 3Z3

**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; memorandum to/from JL; note tasks for completion; call to Deloitte;	0.40	515.00	206.00
01/02/21	LARSON	Reviewing correspondence; receiving instructions from TK; prepare list of closing documents and closing date	0.80	160.00	128.00
02/02/21	JACKSON	Review & respond to Tim Kurbis	0.10	510.00	51.00
02/02/21	KURBIS	Correspondence from BW; correspondence Buyer counsel; office conference JL - instruct; prepare closing doc templates; call with BW	1.00	515.00	515.00
02/02/21	LARSON	Reviewing correspondence and instructions; reviewing APA; prepare statement of adjustments	0.70	160.00	112.00
03/02/21	JACKSON	Correspondence from Igal Raihman at Aspen 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 counsel; correspondence to/from Deloitte	0.20	515.00	103.00

**TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).**

*E & O.E.*

10/02/21	LARSON	Reviewing correspondence re closing	0.10	160.00	16.00
11/02/21	KURBIS	Correspondence Buyer counsel; office conference DJ - consult on preconditions/TD; memorandum from JL	0.30	515.00	154.50
12/02/21	JACKSON	Review & respond from Steven Heim at US Bank	0.10	510.00	51.00
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 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 Report	2.30	515.00	1,184.50
17/02/21	LARSON	Reviewing correspondence; discussion with T Kurbis re closing	0.20	160.00	32.00
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 assistant; proof/finalize transmittal; review correspondence/exchanges with Buyer counsel; correspondence TD counsel	0.40	515.00	206.00
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 TM letterhead	0.10	510.00	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

TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

22/02/21	KURBIS	Reviewing correspondence; call; from Buyer counsel re TD registrations; call to TD counsel	0.20	515.00	103.00
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 template for No-interest letter; correspondence TD counsel	0.30	515.00	154.50
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; call from Buyer counsel; prepare No Interest letter; call/correspondence with TD Counsel on matters arising; correspondence NB; correspondence Deloitte	1.40	515.00	721.00
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

TOTAL FEES (GST & PST) 8,071.50

**TOTAL FEES** **\$8,071.50**  
Plus 5 % GST 403.58  
Plus 7 % PST 565.01

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges	7.80	
Delivery	20.00	
		\$27.80
		1.39

**BALANCE DUE OUR OFFICE** **\$9,069.28**

DJACKSON/LBULEY

# TAYLOR McCAFFREY

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

**DATE:** APRIL 6, 2021  
**CLIENT/MATTER NO.:** 32608 - 6  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 636310  
**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 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 from N. Boudreau; office conference DJ; correspondence TD counsel;	0.50	515.00	257.50

**TERMS: DUE UPON RECEIPT:** Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

E & O.E.

		correspondence to Boudreau			
29/03/21	JACKSON	Correspondence from Sam Gabor	0.10	510.00	51.00
29/03/21	KURBIS	Correspondence from/to Boudreau and TD counsel - respond to inquiries;	0.20	515.00	103.00
30/03/21	KURBIS	Reviewing correspondence/doc from TD; correspondence N. Boudreau	0.10	515.00	51.50

TOTAL FEES (GST & PST) 2,554.00

D.R.M. Jackson 4.2 hrs. x \$510.00/hr. = \$2,142.00

T. Kurbis .8 hrs. x \$515.00/hr. = \$412.00

**TOTAL FEES** \$2,554.00

Plus 5 % GST 127.70

Plus 7 % PST 178.78

**BALANCE DUE OUR OFFICE** \$2,860.48

DJAC/lb

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

*E & O.E*



# TAYLOR McCAFFREY

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

**DATE: MAY 3, 2021**  
**CLIENT/MATTER NO.:** 32608 - 6  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 637951  
**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 Boudreau	0.10	510.00	51.00
14/04/21	JACKSON	Correspondence from John Isfeld	0.10	510.00	51.00
15/04/21	JACKSON	Reviewing Bills of Sale etc from Lavish	0.20	510.00	102.00
16/04/21	JACKSON	Review & respond to Norm Boudreau	0.10	510.00	51.00
26/04/21	JACKSON	Correspondence from John Fritz	0.10	510.00	51.00
27/04/21	JACKSON	Reviewing John Fritz review of co-leased equipment & estimated allocation/lease contracts with Mercado involving KCEL & Lavish	0.50	510.00	255.00
28/04/21	JACKSON	Draft letter to John Isfeld	0.30	510.00	153.00
28/04/21	JACKSON	Telephone from John Fritz & Brent Warga	0.30	510.00	153.00
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 & PPSA serial Number search results etc.	0.20	510.00	102.00
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 Garfinkel	0.30	510.00	153.00
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, review email	0.30	125.00	37.50
29/04/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
30/04/21	GARFINKE	Research regarding cause of action by receiver	0.50	125.00	62.50
30/04/21	CROY	Reviewing status	0.10	240.00	24.00

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

*E & O.E.*

TOTAL FEES (GST & PST)	1,831.00
D.R.M. Jackson 3.3 hrs. x \$510.00/hr. = \$1,683.00	
C. Roy .2 hrs. x \$240.00/hr. = \$48.00	
S. Garfinkel .8 hrs. x \$125.00/hr. = \$100.00	

<b>TOTAL FEES</b>	\$1,831.00
Plus 5 % GST	91.55
Plus 7 % PST	128.17

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges	1.35	
		\$1.35
		0.07

<b>BALANCE DUE OUR OFFICE</b>	<b>\$2,052.14</b>
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DJAC/lb

# TAYLOR McCAFFREY

L L P

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

**DATE: JUNE 2, 2021**  
**CLIENT/MATTER NO.:** 32608 - 6  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 639878  
**GST NO.:** 121712376

**Attention: Brent Warga**

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**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 by receiver	2.90	85.93	249.21
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 property on bankruptcy	2.40	85.93	206.24
04/05/21	JACKSON	Correspondence from Norm Boudreau	0.20	350.60	70.12
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 co-ownership of personal property	4.20	85.94	360.93
05/05/21	JACKSON	Reviewing co-ownership details from Lavish	0.20	350.60	70.12
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 claim	0.60	85.93	51.56
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 research on recovery of joint interests and further inquiries regarding same	0.20	350.60	70.12
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 Garfinkel	0.10	350.60	35.06
06/05/21	CROY	Review emails re: research	0.10	165.00	16.50
07/05/21	GARFINKE	Research regarding receivership issue	1.10	85.94	94.53
10/05/21	JACKSON	Correspondence from Rosemary Stewart of Trimble	0.10	350.60	35.06
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

**TERMS: DUE UPON RECEIPT:** Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

E & O.E.

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 remedies	2.90	85.93	249.21
21/05/21	CROY	Review research	0.10	165.00	16.50
26/05/21	GARFINKE	E-Mail to D. Jackson and C. Roy	0.10	85.90	8.59
26/05/21	JACKSON	Telephone to Norm Boudreau	0.10	350.60	35.06
26/05/21	JACKSON	Telephone to Brent Warga	0.40	350.63	140.25
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 Boudreau	0.10	350.60	35.06
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 Boudreau	0.10	350.60	35.06
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

D.R.M. Jackson 5.5 hrs. x \$510.00/hr. = \$2,805.00

C. Roy .6 hrs. x \$240.00/hr. = \$144.00

S. Garfinkel 18.3 hrs. x \$125.00/hr. = \$2,287.50

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

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges 0.75

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

Total Expenses & Disbursements \$0.75  
Plus 5% GST 0.04

**BALANCE DUE OUR OFFICE** \$4,032.79

DJAC/lb

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

# TAYLOR McCAFFREY

L L P

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Winnipeg MB Canada, R3B 3L3  
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Website: www.tmlawyers.com

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

**DATE: JULY 20, 2021**  
**CLIENT/MATTER NO.:** 32608 - 6  
**RESP. LAWYER:** DJACKSON  
**INVOICE NO.:** 642282  
**GST NO.:** 121712376

**Attention: Brent Warga**

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**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, accounting, resulting trust, call with C. Roy	2.20	125.00	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 - consult/advise on conveyance of units/release	0.10	515.00	51.50
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

**TERMS: DUE UPON RECEIPT:** Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).

E & O.E.

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 Boudreau	0.10	510.00	51.00
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

TOTAL FEES (GST & PST) 4,313.50

D.R.M. Jackson 3.8 hrs. x \$510.00/hr. = \$1938.00

T. Kurbis .1 hrs. x \$515.00/hr. = \$51.50

C. Roy 4.9 hrs. x \$260.00/hr. = \$1,274.00

S. Garfinkel 8.4 hrs. x \$125.00/hr. = \$1,050.00 **[\*\*Courtesy Reduction to \$525.00\*\*]**

**TOTAL FEES** \$3,788.50  
 Plus 5 % GST 189.43  
 Plus 7 % PST 265.20

**ALLOCATED EXPENSES & DISBURSEMENTS (GST Only)**

Reproduction Charges 3.45

Total Expenses & Disbursements \$3.45  
 Plus 5% GST 0.17

**BALANCE DUE OUR OFFICE** \$4,246.75

DJAC/lb

# TAYLOR McCAFFREY

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Website: www.tmlawyers.com

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

**DATE: SEPTEMBER 14, 2021**

**CLIENT/MATTER NO.:** 32608 - 6

**RESP. LAWYER:** DJACKSON

**INVOICE NO.:** 645371

**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)**

06/07/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
06/07/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
06/07/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
03/08/21	JACKSON	Correspondence from Brent Warga	0.10	510.00	51.00
05/08/21	JACKSON	Correspondence to Brent Warga	0.10	510.00	51.00
11/08/21	JACKSON	Telephone from Brent Warga	0.20	510.00	102.00
17/08/21	JACKSON	Review and revise Brent Warga's 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	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	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

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)**

Bank of Canada Search 16.00

Total Expenses & Disbursements \$16.00

Plus 5% GST 0.80

**BALANCE DUE OUR OFFICE** \$1,216.32

DJAC/lb

*TERMS: DUE UPON RECEIPT: Interest on accounts over 30 days will be charged at the interest rate prescribed from time to time by section 161 of the Income Tax Act (Canada).*

E & O.E.



**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

	<b>Kings Cargo</b>	<b>Canada Cargo</b>	<b>Total</b>	<b>Notes</b>
<b>Receipts</b>				
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	
<b>Total Receipts</b>	<b>488,615</b>	<b>353,695</b>	<b>842,311</b>	
<b>Disbursements</b>				
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	
<b>Total Disbursements</b>	<b>233,396</b>	<b>174,870</b>	<b>408,265</b>	
<b>Excess of Receipts over Disbursements - funds held in trust as at October 29, 2021</b>	<b>\$ 255,220</b>	<b>\$ 178,826</b>	<b>\$ 434,045</b>	

**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.