

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382
ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED,
1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED,
1849722 ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO
LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

**MOTION RECORD
(returnable August 4, 2020)**

Date: July 22, 2020

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capacity as the court-appointed Receiver of
908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.*

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Defendants

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TAB 1

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,
MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS
EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET
SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK
STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,
2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788
ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD.,
2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044
ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO
LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED,
2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264
ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC.,
5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943
ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD.,
1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND
2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO
LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD,
2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON,
VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC.
(OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS
INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1
and JOHN DOE 2**

Defendants

**NOTICE OF MOTION
(returnable August 4, 2020)**

BDO CANADA LIMITED (“**BDO**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza, (“**Eagle Travel**” or “**908**”), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (collectively, the “**Debtors**”), will make a motion to a judge presiding over the Commercial List on August 4, 2020 at 1:00 p.m., or as soon after that time as the motion can be heard, by judicial teleconference via Zoom at Toronto, Ontario. Please refer to the conference details attached as Schedule “A” hereto in order to attend the motion and advise if you intend to join the motion by emailing dmcmlen@airdberlis.com.

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

THE MOTION IS FOR AN ORDER:

- (a) If necessary, abridging the time for service and filing of this Notice of Motion and the Motion Record or, in the alternative, dispensing with same;
- (b) Establishing a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against the Subject Customers (as defined below), substantially in the form of the order (the “**Receiver’s Collection Order**”) contained in the Motion Record;
- (c) That the Receiver shall be at liberty to serve and file forthwith the Amended Statement of Claim attached as Appendix “R” to the Eighth Report of the Receiver dated July 21, 2020 (the “**Eighth Report**”); and
- (d) Such further and other relief as counsel may advise and this Court may permit.

THE GROUNDS FOR THE MOTION ARE:**BACKGROUND**

- (a) Pursuant to an Order of this Court dated September 30, 2019 (the “**Appointment Order**”), BDO was appointed as the Receiver of all of the assets, undertakings and properties of the Debtors acquired for or used in relation to a business carried on by the Debtors (the “**Property**”);
- (b) Pursuant to the Appointment Order, the Receiver was authorized to, among other things:
 - (i) market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
 - (ii) receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies;
 - (iii) settle, extend or compromise any indebtedness owing to the Debtors; and
 - (iv) initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings;
- (c) The Receiver has filed periodic reports to the Court since the date of the Appointment Order outlining, among other things, the Receiver’s operation of the applicable Debtors’ businesses, the Receiver’s efforts to sell the business and Property, and other matters;

- (d) The Receiver has made progress on the sale of certain of the assets and business of certain of the Debtors, and continues to make progress on various issues arising from the receivership, including managing stakeholder issues and coordinating amongst the various receiverships that have been put in place since the date of the Receivership Order;

THE EAGLE TRAVEL BUSINESS

- (e) Eagle Travel is a corporation incorporated pursuant to the laws of Ontario, with a head office in Tilbury, Ontario. Prior to its receivership, Eagle Travel carried on business as a fuel and fleet service provider to customers consisting of truck transportation companies and proprietorships of varying fleet sizes (the “**Fleet Card Customers**”);
- (f) As part of its business operations, Eagle Travel provided the Fleet Card Customers with “fleet cards” (essentially credit cards) that individual drivers could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America;
- (g) As a precondition to being eligible to purchase fuel and other items on credit, most Fleet Card Customers were required by Eagle Travel to enter into an Eagle Fuel Card Credit Agreement (“**CCA**”);
- (h) In many cases, the principal of the Fleet Card Customer and/or some other person or entity also provided a guarantee for the payment of amounts owing in respect of the use of fuel cards issued to the Fleet Card Customer and its drivers (collectively, the “**Guarantors**” and each a “**Guarantor**”);
- (i) The terms of the CCA provide, among other things:
- (i) the Fleet Card Customer agrees to remain responsible for paying all charges incurred on each fleet card issued pursuant to the applicable CCA,

including, without limitation, the gross sale price of all goods and services purchased, as well as any cash advances;

- (ii) Eagle Travel shall issue invoices to the Fleet Card Customer on a weekly basis. Subject to the terms and conditions of the CCA, if the Fleet Card Customer disputes the amount(s) set out in an invoice issued by Eagle Travel, the Fleet Card Customer shall notify Eagle Travel of the dispute within 48 hours of receipt of the invoice. If the Fleet Card Customer fails to so notify Eagle Travel within such 48-hour period, the Fleet Card Customer shall be deemed to have conclusively accepted the amount of the invoice;
 - (iii) if a Fleet Card Customer fails to pay the invoice within the approved terms, such failure shall constitute a material breach of the CCA, and Eagle Travel may immediately terminate the agreement and pursue any and all remedies available to it by law, equity, statute or otherwise;
 - (iv) the Fleet Card Customer is responsible for all of Eagle Travel's legal fees associated with any collection efforts arising from the Fleet Card Customer's failure to pay any amounts owing to Eagle Travel; and
 - (v) where there is a default, Eagle Travel may charge interest on the overdue balance at a rate of 18% per annum. Where a pre-authorized debit ("**PAD**") request by Eagle Travel for the payment of an amount due is dishonoured by the Fleet Card Customer's bank, Eagle Travel may charge a dishonoured fee of 10%.
- (j) The Fleet Card Customers and their truck drivers used the fleet cards to purchase fuel, convenience store items and to obtain cash advances. Eagle Travel accordingly invoiced the Fleet Card Customers for the fuel and other items purchased, as well as any cash advances received using the fuel cards. As of the date of this Notice of Motion, certain amounts remain unpaid. The unpaid

amounts relate to approximately 650 customers, and amount to approximately CAD\$21 million. The Receiver continues to investigate the existence of additional amounts outstanding;

- (k) Further, the indebtedness of certain Fleet Card Customers for fuel purchases and other services acquired on credit was guaranteed by the applicable Guarantors, each of whom executed a “Guarantee Payment of Funds for Your Company” agreement (each, a “**Guarantee**”), which provides that the Guarantors are personally and jointly and severally liable for the amounts owing by the applicable Fleet Card Customer;

EAGLE TRAVEL’S LOSSES

- (l) Since the date of its appointment, the Receiver has devoted significant efforts attempting to collect amounts owing to Eagle Travel from Fleet Card Customers (the “**Fleet Card A/R**”), as detailed in the Eighth Report;
- (m) Eagle Travel and its creditors, which creditors include Canadian Imperial Bank of Commerce, have suffered significant losses in relation to the outstanding Fleet Card A/R;
- (n) To date, the Receiver has collected CAD\$3.7 million and US\$1.8 million through its collection efforts from Fleet Card Customers. The sum of approximately CAD\$21.0 million remains outstanding (before penalties, interest, and legal fees), reflecting Fleet Card A/R owing by over 650 Fleet Card Customers;
- (o) The Receiver seeks the Court’s approval of the Receiver’s Collection Plan to pursue its claims against those Fleet Card Customers who owe outstanding Fleet Card A/R, together with the applicable Guarantors (collectively, the “**Subject Customers**”), for the purpose of allowing the Receiver to pursue the Fleet Card A/R in a just and cost-effective manner, for the benefit of all stakeholders;

THE PROPOSED CLAIMS PROCEDURE

- (p) Pursuant to the Receiver's Collection Plan, a Claims Officer will be appointed to review and determine the Receiver's claims for the outstanding Fleet Card A/R, subject to the supervision of this Court;
- (q) The Receiver's Collection Plan also includes a mechanism for the early resolution of the Receiver's claims, by way of settlement offers to be issued by the Receiver at the outset of the process;
- (r) The proposed Receiver's Collection Plan will allow the Receiver to move forward with its collection efforts in a timely manner for the general benefit of the Debtors' estate and all interested parties. The Receiver has recommended the Receiver's Collection Plan as the most just and expedient means of prosecuting its claims against the Subject Customers;
- (s) The proposed Receiver's Collection Plan is as set out in detail at section 2.8.2 of the Eighth Report;
- (t) The other grounds set out in the Eighth Report;

MISCELLANEOUS

- (u) It is just and convenient and in the interests of the Receiver and all interested parties that the order sought herein be granted;
- (v) Sections 183(1) and 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
- (w) Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
- (x) Rules 1.04, 1.08, 2.03, 3.02, 37, 54 and 55 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended;
- (y) The inherent and equitable jurisdiction of this Court; and

(z) Such further and other grounds as counsel may advise and this Court may permit.

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

(a) The Third, Fourth, Fifth and Eighth Reports of the Receiver; and

(b) Such further and other material as counsel may submit and this Court may permit.

Date: July 22, 2020

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Limited, operating as Eagle Travel Plaza, et al.*

TO: ATTACHED SERVICE LIST

Schedule “A”**Conference Details to join Motion via Zoom**

Join Zoom Meeting

<https://zoom.us/j/99259497924?pwd=QVVGtI84YlBzTlZ2dnNFbmZ2WWV0QT09>

Meeting ID: 992 5949 7924

Password: : 418397

One tap mobile

+12042727920,,99259497924#,,,,0#,,418397# Canada

+14388097799,,99259497924#,,,,0#,,418397# Canada

Dial by your location

+1 204 272 7920 Canada

+1 438 809 7799 Canada

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CANADIAN IMPERIAL BANK OF COMMERCE

- and -

SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**NOTICE OF MOTION
(returnable August 4, 2020)**

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TAB 2

Court File No. CV-19-00628293-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

**EIGHTH REPORT TO THE COURT
SUBMITTED BY BDO CANADA LIMITED,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

July 21, 2020

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Appendix G	-	Fifth Report of the Receiver, without appendices
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Listing of Confidential Appendices

- Confidential Appendix 1 - List of Outstanding Fleet Card A/R
- Confidential Appendix 2 - Contact Information for Subject Customers

1.0

INTRODUCTION AND PURPOSE OF REPORT

1.1 Introduction

1.1.1 By way of an order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”), without security, of all the Property (as defined in the Appointment Order) of 908593 Ontario Limited (“**908**”) and certain of the other Defendants. Attached as **Appendix “A”** hereto is a copy of the Appointment Order. As detailed below, certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix “B”** hereto are the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**”).

1.2 Purpose of this Report

1.2.1 This report is the Receiver’s eighth report to the Court (the “**Eighth Report**”) and is filed in respect of the Receiver’s motion for an order (the “**Receiver’s Collection Order**”) establishing a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against certain customers of 908, and their guarantors. The customers and guarantors who will be the subject of the Receiver’s Collection Plan collectively owe 908 approximately CAD\$21 million in unpaid accounts receivable. The draft Receiver’s Collection Order is attached at Tab 3 of the Receiver’s Motion Record.

1.2.2 In preparing this Eighth Report, the Receiver has relied upon the Debtors’ books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained from third parties, and discussions with various individuals (collectively, the “**Information**”). The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“**CAS**”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

1.2.3 This Eighth Report has been prepared for the use of this Court in respect of the above-noted relief. This Eighth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Eighth Report contrary to the provisions of this paragraph.

1.2.4 All references to dollars are in Canadian currency unless otherwise noted.

1.2.5 In accordance with the Appointment Order, copies of unsealed materials and prescribed notices delivered and/or filed in the receivership proceedings are available on the Receiver’s case website (the “**Receiver’s Website**”) at www.extranets.bdo.ca/eagletravelplaza.

2.0 RECEIVER'S COLLECTION PLAN

2.1 Introduction

- 2.1.1 As described in the Third Report of the Receiver dated October 18, 2019 (the “**Third Report**”), the Debtors’ fleet member reward card program (the “**Fleet Card Business**”) accounted for approximately 95% of the Debtors’ business. Prior to the receivership, the Fleet Card Business generated revenues of approximately \$1.1 million per day.
- 2.1.2 The Fleet Card Business is described in detail at paragraph 3.1.1 of the Third Report. Briefly, 908 provided customers (i.e. truck transportation companies and proprietorships of varying sizes) (the “**Fleet Card Customers**”) with “fleet cards” (essentially credit cards) that individual drivers could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and then seeking payment from its customers. As of the date of the Appointment Order, 908 had approximately 1,300 active known customers, and up to 1,800 customers in total (each with one or more trucks in their fleet). The program encompassed other elements and incentives made available to certain customers, such as an ability to claim cash advances and/or rebates.
- 2.1.3 As previously reported in the Third Report, the Receiver terminated active operations of the Fleet Card Business on October 11, 2019, after determining that it lacked any centralized record-keeping, traditional management structure, and/or controls, and that it was generating significant and rapidly escalating losses. The Receiver was also concerned about rapidly escalating risk of collection default, due to significant returns from pre-authorized debit payments, as described in greater detail below.
- 2.1.4 Although the Fleet Card Business lacked adequate records as described in the Third Report, the Receiver has accurate and reliable records of the amounts charged by Fleet Card Customers for fuel and other items purchased using the Fleet Cards during the period September 15, 2019 through to October 11, 2019. These records were generated automatically by the electronic systems maintained by two third-party operators, WEX Bank (doing business as T-Chek Systems, Inc. “**T-Chek**”) and Comdata, Inc. (“**Comdata**”), such that there was no opportunity for user input or error, or manipulation by 908’s principals or employees. These detailed reports support the amounts that the Receiver proposes to collect by way of the Receiver’s Collection Plan outlined below. An illustrative example of such record-keeping is attached hereto as **Appendix “C”**.
- 2.1.5 Since its appointment, and in light of the Fleet Card Business representing a significant portion of the Debtors’ overall business, the Receiver has devoted significant efforts attempting to collect amounts owing to 908 from Fleet Card Customers (the “**Fleet Card A/R**”). These efforts are described in greater detail below.
- 2.1.6 Currently, the Receiver has collected CAD\$3.7 million and US\$1.8 million through its collection efforts from Fleet Card customers. The sum of approximately

CAD\$21.0 million remains outstanding (before penalties, interest, and legal fees), reflecting Fleet Card A/R owing by over 850 Fleet Card Customers.¹

- 2.1.7 The Receiver accordingly seeks the Court’s approval of the Receiver’s Collection Plan, for the purpose of allowing the Receiver to pursue the Fleet Card A/R in a just and cost-effective manner, for the benefit of all stakeholders.

2.2 The CCA and Guarantee

- 2.2.1 As a precondition to becoming eligible to purchase fuel and other items on credit, 908 required Fleet Card Customers to enter into a standard form Eagle Fuel Card Credit Agreement (“CCA”). A redacted copy of a CCA, together with a more legible copy created by counsel for the Receiver’s office, are attached hereto as **Appendix “D”**.

- 2.2.2 The CCA is purportedly executed on behalf of “EFS Inc.” The Receiver’s counsel has conducted appropriate searches and determined that there is no legal entity registered in Canada under the name “EFS Inc.” The CCA also states, “EFS refers to Eagle Fleet Services”. “Eagle Fleet Services” is a business name registered to 908. On this basis, the Receiver has concluded that any reference to “EFS Inc.” in the CCAs is intended to refer to 908. A copy of the business names report for “Eagle Fleet Services” is attached hereto as **Appendix “E”**.

- 2.2.3 The terms of the CCA provide, among other things:

- a) the Fleet Card Customer agrees to remain responsible for paying all charges incurred on each fleet card issued pursuant to the applicable CCA, including, without limitation, the gross sale price of all goods and services purchased, as well as any cash advances;
- b) 908 shall issue invoices to the Fleet Card Customer on a weekly basis. Subject to the terms and conditions of the CCA, if the Fleet Card Customer disputes the amount(s) set out in an invoice issued by 908, the Fleet Card Customer shall notify 908 of the dispute within 48 hours of receipt of the invoice. If the Fleet Card Customer fails to so notify 908 within such 48-hour period, the Fleet Card Customer shall be deemed to have conclusively accepted the amount of the invoice;
- c) if a Fleet Card Customer fails to pay the invoice within the approved terms, such failure shall constitute a material breach of the CCA, and 908 may immediately terminate the agreement and pursue any and all remedies available to it by law, equity, statute or otherwise;
- d) the Fleet Card Customer is responsible for all of 908’s legal fees associated with any collection efforts arising from the Fleet Card Customer’s failure to pay any amounts owing to 908; and
- e) where there is a default, 908 may charge interest on the overdue balance at a rate of 18% per annum. Where a pre-authorized debit (“PAD”) request by

¹ This figure will fluctuate with the exchange rate, as it includes amounts converted from USD.

908 for the payment of an amount due is dishonoured by the Fleet Card Customer's bank, 908 may charge a dishonoured fee of 10%.

- 2.2.4 Fleet Card Customers paid the invoices issued by 908 through a variety of methods, including credit cards, funds transfers, and cheques. The most common way for Fleet Card Customers to pay their invoices was by way of 908 debiting a Fleet Card Customer's bank account directly through 908's bank account system, pursuant to the PAD arrangements.
 - 2.2.5 Through its mandate, the Receiver has located CCAs for approximately 60% of Fleet Card Customers. Through discussions with 908's employees, customers, and its own review of 908's books and records, the Receiver understands that all Fleet Card Customers were required to execute such documentation in order to be eligible to participate in the Fleet Card program. The terms and conditions of the CCAs therefore ought to be deemed to apply to all Fleet Card Customers who owe outstanding Fleet Card A/R.
 - 2.2.6 In addition, unless the Fleet Card Customer was an individual or sole proprietorship, 908 also required the principal of the Fleet Card Customer and/or some other person or entity to provide a guarantee for the payment of amounts owing to 908 pursuant to the applicable CCA (collectively, the "Guarantors" and each a "Guarantor").
 - 2.2.7 Each Guarantor executed a "Guarantee Payment of Funds for Your Company" agreement (each, a "Guarantee"). The Guarantees provide that the Guarantors are personally and jointly and severally liable to 908 for the amounts owing by the applicable Fleet Card Customer. A redacted Guarantee is found as part of the sample CCA document attached as Appendix D.
 - 2.2.8 The Receiver has located Guarantees identifying 421 unique Guarantors. By way of the Receiver's Collection Plan, the Receiver proposes to seek judgment against the Guarantors along with the Fleet Card Customers.
- 2.3 **The Receiver's Collection Efforts**
- 2.3.1 As detailed at sections 2.3 and 3.4 of the Third Report, section 2.2 of the Fourth Report of the Receiver dated November 11, 2019 (the "**Fourth Report**"), and section 3.3 of the Fifth Report of the Receiver dated November 26, 2019 (the "**Fifth Report**"), the Receiver has faced significant challenges in collecting the Fleet Card A/R. Copies of the Fourth Report and the Fifth Report, without appendices, are attached hereto as **Appendices "F" and "G"**, respectively.
 - 2.3.2 As most Fleet Card Customers paid 908 through PAD arrangements, the Receiver has expended a great deal of effort on debiting Fleet Customer accounts through the applicable banking system ("**PAD Processing**").
 - 2.3.3 In this regard, Section 3.4 of the Third Report details the Receiver's initial efforts to conduct PAD Processing in October 2019, including its efforts to retrieve missing banking information that was required to conduct such PAD Processing. These efforts involved both BDO staff, and 908 staff who assisted the Receiver.

- 2.3.4 As of October 11, 2019 (the date the Fleet Card Business ceased operations), the Receiver had processed CAD\$5,532,445.30 and U.S.\$3,598,861.62 in customer payments. The Receiver experienced numerous returned items from PAD Processing, as detailed in the below chart (reproduced from section 3.4.8 of the Third Report):

Reason for Return	Currency	
	CAD	U.S.
Payment stopped by customer	\$ 472,023	\$ 67,558
NSF	289,722	58,667
Account closed	55,315	417
Account not found	68,122	88,676
Account frozen	57,068	-
Not in accordance with business	106,230	74,462
No agreement existed	39,266	-
Other	42,503	-
Totals	\$ 1,130,248	\$ 289,780

- 2.3.5 Between October 11, 2019 and October 22, 2019, the Receiver continued to conduct PAD Processing and continued to experience significant returns. The results of these efforts are detailed in the chart at paragraph 2.3.11 below.
- 2.3.6 Examples of some of the return reports generated by CIBC's systems are attached hereto as **Appendix "H"**.
- 2.3.7 As detailed in section 2.2 of the Fourth Report, in many cases 908's records did not contain sufficient information to permit the Receiver to complete the PAD Processing for that particular Fleet Card Customer.
- 2.3.8 Prior to the issuance of the Appointment Order, 908 transitioned the majority of its Fleet Card Business accounts to Bank of Montreal ("**BMO**"). Accordingly, on November 13, 2019, the Receiver sought and was granted an order compelling BMO to produce information in its possession relating to the Fleet Card A/R (the "**BMO Production Order**"). A copy of the BMO Production Order is attached hereto as **Appendix "I"**.
- 2.3.9 In accordance with the BMO Production Order, BMO subsequently produced the information requested therein.
- 2.3.10 After an extensive review of this information for customer bank account details, and other relevant information, together with sourcing copies of outstanding invoices and arranging to distribute them to Fleet Card Customers, the Receiver conducted a further round of PAD Processing, between December 22, 2019 and January 9, 2020. This resulted in the Receiver processing CAD\$2.9 million and US\$1.8 million of Fleet Card A/R, and recovering CAD\$363,000 and US\$ 161,000 of Fleet Card A/R. This round of PAD Processing resulted in returns of CAD\$2.5 million and US\$1.6 million.
- 2.3.11 A chart reflecting the results of the Receiver's PAD Processing is set out below:

	PAD Summary		
	Processed to		
	22-Oct-19	09-Jan-20	Total
CAD			
PAD	\$ 6,420,267.08	\$ 2,890,061.19	\$ 9,310,328.27
Reversed	(3,409,235.45)	(2,526,413.30)	(5,935,648.75)
Net	<u>\$ 3,011,031.63</u>	<u>\$ 363,647.89</u>	<u>\$ 3,374,679.52</u>
USD			
PAD	\$ 4,067,959.10	\$ 1,810,703.14	\$ 5,878,662.24
Reversed	(2,579,259.14)	(1,649,416.94)	(4,228,676.08)
Net	<u>\$ 1,488,699.96</u>	<u>\$ 161,286.20</u>	<u>\$ 1,649,986.16</u>

- 2.3.12** After the Receiver completed its last round of PAD Processing, in or around mid-January, 2020, the Receiver assigned an individual BDO manager to each Fleet Card Customer with outstanding Fleet Card A/R totalling over \$50,000. Between January and April, 2020, BDO managers followed up with such Fleet Card Customers by email and telephone. These efforts resulted in further recoveries of approximately CAD\$225,000.
- 2.3.13** Further, the Receiver continued to retain 908 staff to make collection calls, as this individual had a level of familiarity with the Fleet Card Customers.
- 2.3.14** In addition, for certain larger Fleet Card Customers, the Receiver has sent demand letters through counsel. Examples of such demand letters are attached hereto as **Appendix “J”**.
- 2.3.15** In addition to recoveries through PAD Processing and the personal communications described above, the Receiver has recovered the sum of approximately CAD\$300,000 paid through other methods, such as credit card and cheque.
- 2.3.16** In respect of known invoicing for the period September 22, 2019 through to October 13, 2019, in total, the Receiver has recovered approximately CAD\$6.1 million. The sum of approximately CAD\$21.0 million remains outstanding, prior to the application of any interest or other charges and costs calculated pursuant to the CCA, or at law. These amounts relate to approximately 650 Fleet Card Customers. The Receiver continues to review Fleet Card Customer accounts and/or information supplied by customers to ascertain if any amounts have been paid or remain outstanding.
- 2.3.17** Attached as **Confidential Appendix “1”** hereto is a listing of the outstanding Fleet Card A/R, inclusive of applicable interest and other charges and costs calculated under the CCA or at law. These are the amounts that the Receiver seeks to recover through the Receiver’s Collection Plan.
- 2.3.18** The Confidential Appendix also identifies those Fleet Card Customers who will be the subject of the Receiver’s Collection Plan (the **“Subject Customers”**). **“Subject Customers”** include applicable Guarantors.

- 2.3.19 As set out in Confidential Appendix 1, the amounts that the Receiver seeks to recover through the Receiver's Collection Plan total approximately CAD\$20.6 million. The Receiver has excluded from the process certain claims which it has determined will not be cost-effective to pursue by way of the process, due to the low value of the claims and/or the anticipated settlement amounts. In excluding these claims, the Receiver has not waived the underlying liabilities, and reserves the right to pursue such debts in the future should circumstances warrant.
- 2.3.20 The Receiver seeks a sealing order in respect of Confidential Appendix 1, which sets out the addresses and amounts owing by the Fleet Card Customers, to protect the Fleet Card Customers' privacy interests.
- 2.4 **Response from Fleet Card Customers**
- 2.4.1 In December 2019, the Receiver issued up-to-date invoices to each of the Fleet Card Customers setting out the outstanding amount as at the date. An example of such an invoice is attached hereto as **Appendix "K"**.
- 2.4.2 Pursuant to the CCA, each Fleet Card Customer thereafter had 48 hours to dispute the amount set out in the invoice, or else be deemed to conclusively accept the amount claimed. A number of Fleet Card Customers replied within this period to dispute the amount outstanding, primarily on the basis of rebate claims. The Receiver anticipates that Fleet Card Customers will identify such accounting issues in the Notice of Dispute to be filed in response to the Receiver's Claim (each as defined in the Receiver's Collection Plan below). No Fleet Card Customers responded to the Receiver to dispute that the charges had been incurred in the first place.
- 2.4.3 In many cases, Fleet Card Customers who have refused to pay the Fleet Card A/R have not communicated directly with the Receiver; rather, they simply stopped payment on the PAD Processing of their accounts, or refused to advance funds to pay the amounts owing.
- 2.4.4 In the cases where the Receiver has communicated directly with a Fleet Card Customer regarding their refusal to pay, the Fleet Card Customer's objection to making payment arises from a dispute over the amount outstanding.
- 2.4.5 Such disputes generally fall within two categories: the Fleet Card Customer either asserts an entitlement to a rebate from 908; or, in a limited number of circumstances, the Fleet Card Customer asserts that it has loaned funds to 908, which loan amount it claims must be set-off from the outstanding Fleet Card A/R. There is also a limited group of Fleet Card Customers who assert that they have already paid the amounts outstanding.
- 2.4.6 As set out at section 3.1.1 of the Third Report, the Receiver has not found any contractual requirement for 908 to issue rebates to Fleet Card Customers, nor any documented basis upon which such rebates were to be calculated. The Receiver understands that, historically, 908 provided customers with rebates, apparently on a gratuitous basis, which Simranjit Dhillon ("**Simran**") personally quantified based on the spread between the price and the cost of fuel, and taking into consideration

the volume of fuel purchased, Simran's relationship with the customer, and the economic climate.

- 2.4.7 Similarly, the Receiver has not found any contractual or other documentary evidence of loans made to 908 by Fleet Card Customers. The so-called "customer loans" have been the subject of several exchanges of communications between counsel for the Receiver and counsel for the Dhillons. To date, the Dhillons have not produced any evidence to substantiate these customer loans.
- 2.4.8 Accordingly, the Receiver does not agree that the Fleet Card Customers are legally entitled to set-off either the alleged rebates, or the alleged customer loans, against the outstanding Fleet Card A/R.
- 2.4.9 Regrettably, many of the Fleet Card Customers have taken an obstructionist or otherwise negative approach to their dealings with the Receiver.
- 2.4.10 By way of example, the Receiver retained Harjot Bhullar, a former employee of 908, to make collection calls. Mr. Bhullar advised the Receiver that he was having difficulty making such calls, as he advised that the Fleet Card Customers were "aggressive" and "abusive". Mr. Bhullar ultimately resigned effective April 3, 2020. Copies of email exchanges between Mr. Bhullar and the Receiver in this regard are attached hereto as **Appendix "L"**.

2.5 The Collections Process Order

- 2.5.1 On December 16, 2019, the Honourable Justice Hainey issued an order (the "**Collections Process Order**") approving a process by which the Receiver would solicit bids from collections agencies for the right to collect, or assist the Receiver in collecting, the Fleet Card A/R. A copy of the Collections Process Order is attached hereto as **Appendix "M"**.
- 2.5.2 The Collections Process Order authorized the Receiver to, at its discretion, enter into an agreement: (a) for the purchase of the right to collect the Fleet Card A/R; and (b) for the provision of services to assist the Receiver in collecting the Fleet Card A/R.
- 2.5.3 Pursuant to the Collections Process Order, the Receiver solicited bids from collections agencies. Attached as **Appendix "N"** hereto is a summary of the bids received (the "**Collections Agency Summary**").
- 2.5.4 As set out in the Collections Agency Summary, of the four bids received, three provided for a percentage commission fee to be paid to the collection agency out of actual collections. The commissions appeared to the Receiver to be high.
- 2.5.5 Only one agency offered to purchase the Fleet Card A/R outright, for a purchase price of only \$102,000, based on Fleet Card A/R of over CAD\$21 million.
- 2.5.6 Furthermore, the Receiver's experiences in attempting to collect the Fleet Card A/R suggested to it that it was unlikely that the collections agencies would have a great deal of success in collecting the Fleet Card A/R using conventional approaches.

2.5.7 In the circumstances, and given the economics of the proposals presented, the Receiver determined that none of the bids was acceptable. The Receiver has accordingly developed the Receiver's Collection Plan as a more effective, and efficient alternative.

2.6 Involvement of the Dhillons

2.6.1 The Dhillons initially opposed the Collections Process Order, on the basis that they believed they would be more successful at collecting the Fleet Card A/R than the Receiver or a third-party collections agency.

2.6.2 Through counsel, the Receiver engaged in numerous discussions with the Dhillons regarding the terms upon which they would be willing to provide such assistance.

2.6.3 After several rounds of exchanges of letters and telephone calls, the Dhillons and the Receiver were unable to come to acceptable terms for the provision of such assistance. Among other things, the Dhillons refused to meet with the Receiver to provide information relevant to Fleet Card A/R collections unless the meeting was "without prejudice". This term was unacceptable to the Receiver, as: (a) it would prevent the Receiver from fulfilling its obligation to report its activities to the Court; and (b) it was contrary to the Appointment Order, which requires the Dhillons to provide access and co-operation to the Receiver.

2.6.4 Copies of some of the letters exchanged between counsel in this regard are attached hereto as **Appendix "O"**.

2.7 Accounts Receivable Insurance

2.7.1 908 purchased from Atradius Credito Y Cauccion S.A. de Seguros Y Reaseguros ("**Atradius**"), a licenced insurer in Ontario, a policy of credit risk insurance applicable to the Fleet Card A/R, beginning June 1, 2019 (the "**Policy**"). The policy limits in the Policy are approximately \$5.9 million. The Policy provides coverage for various events, including a Fleet Card Customer's insolvency and protracted default.

2.7.2 Under the Policy, a credit limit must be set for each individual Fleet Card Customer, in one of three ways. First, 908 can request that Atradius fix the credit limit, in which case Atradius will undertake its own investigations and advise of the credit limit it is prepared to extend. Second, 908 can establish a credit limit, referred to as a discretionary credit limit, by requesting a credit report for the Fleet Card Customer from a third party agency like Equifax, which does not reveal any materially adverse information. Third, 908 can establish a discretionary credit limit through the Fleet Card Customer's positive payment history. A discretionary credit limit cannot exceed \$50,000.

2.7.3 The Receiver began submitting claims to Atradius, with the assistance of the Receiver's counsel, beginning in January 2020. Each claim included copies of applicable invoices, copies of applicable Equifax searches, and other information to support the claim. To date, the Receiver has submitted 178 claims, which total in the aggregate Fleet Card A/R of more than CAD\$4,000,000 (USD has been converted into CAD).

- 2.7.4** Pursuant to the Policy, as a pre-condition to a claim being honoured, 908 must assign the account receivable for the applicable Fleet Card Customer to Atradius Collections, an entity related to Atradius. Atradius Collections would then make efforts to recover that receivable. The Receiver's legal counsel is of the view that, pursuant to the terms of the Policy, Atradius's obligations under the Policy do not depend upon the recovery of any money by Atradius Collections. This being said, to be compliant with the terms of the Policy, all claims submitted have been conditionally assigned to Atradius Collections. The assignment is conditional on Atradius accepting and paying out the required amount under the Policy for the claim.
- 2.7.5** The Atradius Collections webportal indicates that Atradius Collections has recovered in excess of \$74,000 in payments from Fleet Card Customers. Atradius has taken the position that it is entitled to retain these funds, on the basis that 908 owes premiums to Atradius under the Policy. The Receiver, through its counsel, has asked for an accounting of the premiums paid by 908 prior to the Appointment Order. Atradius has failed to respond to this request, but it appears, based upon the premium amounts that Atradius states are outstanding, that 908 paid approximately \$60,000 in premiums prior to the date of the Appointment Order. If this is the case, then all of the premiums payable up to and including the end of September 2019 have been paid. Counsel for the Receiver has advised that no further premiums are owing given: (a) pursuant to the Appointment Order, any claim by Atradius for unpaid premiums becomes an unsecured claim which must be addressed in the normal course; (2) the Fleet Card Business operations were terminated on October 11, 2019, and thus there was thereafter no need for continuing credit risk insurance, nor any accounts receivable to insure; and (3) the Policy provides that the Policy will be terminated effective immediately as of the date of the Appointment Order, subject to the right of the Receiver to take the position that the stay provided for in the Appointment Order prohibits Atradius from terminating the Policy without Court approval.
- 2.7.6** Despite regular communication from counsel for the Receiver, Atradius has not provided a response in respect of the vast majority of the claims submitted. The Receiver withdrew several claims after receiving payment from the applicable Fleet Card Customer. Atradius has proposed closing several other claims given the nominal size of the claim. Through counsel, the Receiver has objected to the closure of several other claims. To date, no claims have been paid.
- 2.7.7** Counsel for the Receiver has been advised by Atradius and/or Atradius Collections that a vast majority of Fleet Card Customers which are the subject of claims have disputed the claims, on the basis that they are owed certain rebates on fuel purchases made in August through October 2019. As described above, counsel to the Receiver has reviewed the rebate issue and has not found any contractual requirement for 908 to issue rebates to Fleet Card Customers, nor any documented basis upon which such rebates were to be calculated.
- 2.7.8** Atradius takes the position that, under the terms of the Policy, if a Fleet Card Customer raises a dispute, it has no obligation to pay out on the claim. The Receiver does not agree with this interpretation of the Policy.

- 2.7.9 Additionally, Atradius has taken the position that the Policy contains an aggregate limit applicable to Fleet Card Customers to whom discretionary credit limits apply, which limits payouts in respect of such Fleet Card Customers to an aggregate total during the one year term of the Policy of \$100,000. Counsel for the Receiver disputes this interpretation for a number of reasons, not least of which is the fact that the word “aggregate” does not exist in the applicable sentence of the Policy. Atradius’ position is also inconsistent with the fact that the total advance premium payable during the policy term (\$181,000) is nearly double this alleged aggregate limit.
- 2.7.10 Upon submitting its claims to Atradius, as noted earlier, the Receiver advised Atradius that it would assign the applicable receivable to Atradius Collections contingent upon Atradius honouring the claim. If Atradius could both deny a claim, yet retain the assignment of the underlying receivable, Atradius would benefit from a windfall. A copy of an example of the Receiver’s counsel’s letter to Atradius in this regard is attached hereto as **Appendix “P”**.
- 2.7.11 Accordingly, and in light of Atradius’ refusal to date to pay any of the claims, the Receiver’s counsel has written to Atradius Collections to advise that its assignment of claims against Fleet Card Customers to Atradius Collections is withdrawn for the purposes of pursuing these Fleet Card Customers through the Receiver’s Collection Plan. A copy of this letter is attached hereto as **Appendix “Q”**.
- 2.7.12 The Receiver caused a statement of claim to be issued against Atradius on February 20, 2020. The claim was issued so as to insure that there would be no inadvertent missing of any prescription or limitation periods under the Policy. The claim was served on the understanding that no defence was required, and in the hope that the claims being submitted would be adjusted in the normal course. Given the lack of response by Atradius and the positions that it has taken, it is the Receiver’s view that Atradius has not been acting in good faith and accordingly, it intends to pursue Atradius to the fullest extent of the law. The Receiver has drafted an amended statement of claim, which it seeks to have issued as part of this motion, as counter services at the civil list are not readily available during the COVID-19 shutdown. A copy of the amended statement of claim, which has been forwarded to Atradius, is attached hereto as **Appendix “R”**.
- 2.7.13 The Receiver believes that it is appropriate to continue to pursue Atradius for two reasons. First, payments under the Policy should be made and should be made promptly. This would reduce the burden on the Receiver under the Receiver’s Collection Plan. It is appropriate to advance the litigation against Atradius for the purpose of having Atradius’ objections to paying the Receiver’s claims adjudicated.
- 2.7.14 Second, as Atradius has not yet paid the Receiver for any claims submitted, the Receiver is entitled to withdraw its assignment of accounts receivable to Atradius Collections for the purpose of pursuing each Subject Customer pursuant to the Receiver’s Collection Plan. Once judgment is obtained against each Subject Customer, the Receiver will consider re-assigning certain of the judgments to Atradius Collections, conditional upon Atradius honouring the claim. The Receiver believes that this will limit Atradius’ objections to paying the Receiver’s claims, while also making Atradius Collections’ efforts more streamlined, by assigning to

them enforceable judgments (as outlined further below) as opposed to invoice claims.

2.8 The Proposed Receiver's Collection Plan

2.8.1 In light of the volume and quantum of Fleet Card A/R, and the number of Subject Customers, the Receiver has determined that commencing individual court actions against each Subject Customer is not practical from a cost or timing perspective, and would be taxing on the court system and the estate. The Receiver has developed an alternative procedure for identifying and prosecuting claims to be advanced by the Receiver against the Subject Customers, which has all the necessary hallmarks of procedural fairness, balanced against the need for practicality and recovery in the estate and the integrity of the receivership generally.

2.8.2 The proposed Receiver's Collection Plan can be summarized as follows:

- a) **Service of Receiver's Collection Order.** The Receiver shall serve the Receiver's Collection Order on the Subject Customers by way of email or mail, as applicable. Any Subject Customer who objects to the Receiver's Collection Plan shall be entitled to return before the Court on the Comeback Date (as defined in the Receiver's Collection Order) to seek to vary or set aside the Receiver's Collection Order.
- b) **Claims Officer.** The Receiver has solicited proposals from qualified lawyers to act as the claims officer to administer the Receiver's Collection Plan (the "**Claims Officer**"). Following its review of the proposals, the Receiver has selected Edmond Lamek of DLA Piper LLP as the Claims Officer.
- c) **Notice to Subject Customers.** Immediately after the Comeback Date, the Receiver shall deliver a claim package (the "**Claim Package**") including the Receiver's Claim (defined below), a notice for publication (the "**Notice to Subject Customers**", a form of which is attached as **Appendix "S"**), an instruction letter (the "**Instruction Letter**", a form of which is attached as **Appendix "T"**), a blank form of notice of dispute (a "**Notice of Dispute**", a form of which is attached as **Appendix "U"**), a Settlement Offer (defined below) and any other documentation the Receiver may deem appropriate, to the Subject Customers, by mail or email. Further, the Receiver shall also: (a) cause the Notice to Subject Customers to be published in *The Globe and Mail*; and (b) cause the Notice to Subject Customers, the Instruction Letter, a blank form of Notice of Dispute, and the Receiver's Collection Order to be posted to the Receiver's Website.
- d) **Receiver's Claim.** The Receiver's Claim shall constitute the Receiver's request for payment of the outstanding indebtedness owing by each Subject Customer, calculated in accordance with the CCA and/or Guarantee, as applicable. The Receiver's Claim shall set out that the Receiver claims payment of the aggregate of: (i) the gross amount of all known unpaid invoices issued in respect of all fuel and other items purchased by each Fleet Card Customer and its truck drivers for the period September 9, 2019 to October 13, 2019; (ii) interest calculated at a rate of 18% from November 1, 2019 (this date was chosen as being both

administratively efficient, and because it is fair as it favours Subject Customers) in accordance with the CCA; (iii) where applicable, a 10% PAD dishonoured fee in accordance with the CCA, which applies where PAD request(s) were dishonoured by the applicable Subject Customer's financial institution (only one 10% dishonoured fee is applied even in the case of multiple dishonoured requests being made); and (iv) a fixed amount for the Receiver's collection costs, and legal fees associated with initiating the Receiver's Collection Plan up to and including the Acceptance of Settlement Deadline (as defined below) (collectively, the "**Receiver's Claim Amount**"). A form of Receiver's Claim is attached hereto as **Appendix "V"**.

- e) **Settlement Offer.** The Receiver is prepared to offer to each Subject Customer that it will accept, in full and final settlement of each Receiver's Claim, payment of the Receiver's Claim Amount less a litigation avoidance discount (the "**Settlement Amount**"). The Settlement Offer shall consist of a letter setting out that the Receiver will accept payment of the Settlement Amount in full and final settlement of the Receiver's Claim, if the Settlement Offer is accepted and payment is made by no later than 30 days from the date of service of the Claim Package (the "**Acceptance of Settlement Deadline**"). For the purpose of encouraging settlements, the Receiver intends to have regard for the rebate amounts sought by each Subject Customer in arriving at the litigation avoidance discount to be incorporated into the Settlement Amount. The Receiver shall provide any Subject Customer who pays the Settlement Amount by the Acceptance of Settlement Deadline with a full and final release relating to the Receiver's Claim. A form of Settlement Offer is attached hereto as **Appendix "W"**.
- f) **Notices of Dispute.** Any Subject Customer who disputes the amount of the Receiver's Claim, and does not accept the Settlement Offer, shall submit to the Receiver a completed Notice of Dispute by the date that is 30 days from service of the Claim Package (the "**Notice of Dispute Deadline**").
- g) **Default Judgment.** Any Subject Customer who fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, shall be deemed to admit the truth of all allegations of fact made in the applicable Receiver's Claim (the "**Undefended Claim(s)**"), including the amount(s) owing by them, in a parallel to Rule 19.02 of the *Rules of Civil Procedure* (the "**Rules**"). The Receiver shall be entitled to default judgment against said Subject Customers in the said amounts. Following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline, the Receiver shall refer the Undefended Claims to the Claims Officer. The Claims Officer shall review the Undefended Claims, and shall prepare a report to the Court setting out its recommendations as to the quantum of the applicable default judgments (the "**Default Judgment Report**"). The Receiver shall be entitled to an omnibus default judgment against the defaulting Subject Customers, in the amounts set out in the Default Judgment Report, to be issued by the Court.
- h) **Disputed Claims.** Following the Notice of Dispute Deadline, the Receiver shall file with the Claims Officer the Receiver's Claim for which a Notice of Dispute has been received (the "**Disputed Claim(s)**"), any Notice of Dispute filed by the

Subject Customer in respect of the Disputed Claim, and any ancillary documentation accompanying these documents (the “**Dispute Package**”), for Disputed Claims that it intends to pursue. The Receiver shall provide notice to the applicable Subject Customer as to whether the Disputed Claim has been referred to the Claims Officer, or abandoned. For clarity, the Receiver shall be entitled to abandon any Disputed Claim that has not yet been referred to the Claims Officer, without costs.

- i) **Discretion to Settle Disputed Claims.** The Receiver and the Subject Customers shall be entitled to settle any Disputed Claims, on such terms as they may agree to, at any time. The Receiver shall forthwith advise the Claims Officer of any Disputed Claims that are settled.
- j) **Determination by Claims Officer.** Subject to further order of the Court, the Claims Officer shall determine the validity and amount of each Disputed Claim that has been referred. The Receiver anticipates that the majority of disputes shall be capable of determination on the basis of the written record contained within the Dispute Package, and the Claims Officer shall be entitled to render decisions on the basis of such written record. If the information contained within the Dispute Package raises issues which require further evidence, at the Claims Officer’s discretion, the Claims Officer shall be empowered to determine the process by which evidence may be brought before him or her, with the expectation being that the majority of Disputed Claims will be resolved on the basis of a written record. The Claims Officer shall have the discretion and authority to make an award of costs against either the Receiver or the Subject Customer, having regard for the factors set out in Rule 57.01 of the *Rules*, as part of his or her determination of the Disputed Claims.
- k) **Claims Officer’s Decision.** Following the determination of the Disputed Claims, the Claims Officer shall notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the “**Claims Decision(s)**”).
- l) **Right of Appeal.** Each of the Receiver and each Subject Customer shall be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with this Court, within fifteen (15) calendar days of notification of the Claims Decisions (the “**Appeal Period**”), a notice of appeal returnable on a date to be fixed by this Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding and there shall be no further right of appeal, review or recourse to the Court from the Claims Decisions.
- m) **Claims Officer’s Report.** Following the expiry of the Appeal Period, the Claims Officer shall file with the Court a report summarizing the Claims Decisions that have not been appealed (the “**Claims Officer’s Report**”). The Receiver shall be entitled to judgment against the applicable Subject Customers in the amounts identified in the Claims Officer’s Report, and shall bring a motion to the Court for the purpose of obtaining such judgments. As the Subject Customers referred to in the Claims Officer’s Report will have forfeited their right of appeal by failing to respond within the Appeal Period, the Receiver need not provide said Subject Customers with notice of this motion.

- n) **Hearing of Appeals.** Following the expiry of the Appeal Period, the Receiver will seek the direction of the Court regarding the procedure for the hearing of the appeals. All appeals shall proceed as true appeals on the basis of the record before the Claims Officer, and not as hearings *de novo*. To the extent that appeals raise common issues, the Receiver may seek to have such appeals consolidated. For clarity, as the decision-maker being appealed from, the Claims Officer shall not have any role in the appeal process.
- o) **Discretion of the Claims Officer.** The Claims Officer shall retain the discretion to control its own proceeding, having regard for the principles set out in Rule 2 of the *Rules*, and with a view to proceeding in the simplest, least expensive and most expeditious fashion. For clarity, the Claims Officer shall be entitled to make its reports to the Court as identified herein in stages, at its discretion.
- p) **Further Direction from the Court.** Each of the Receiver and the Claims Officer shall be entitled to seek further directions from the Court regarding the administration of the Receiver's Collection Plan, as necessary.

2.8.3 The timeline contained in the Receiver's Collection Order will allow the Receiver to move forward with its collection efforts in a timely manner for the general benefit of the estate and all interested parties. The Receiver's Collection Plan is expected to result in the most just and expedient means of prosecuting claims against Subject Customers, who collectively owe over CAD\$20 million to the receivership estate.

2.9 Service on Subject Customers

- 2.9.1** 908 primarily communicated with the Fleet Card Customers by way of email. Where no email address is available, the Receiver has retrieved physical addresses for the majority of Subject Customers. Attached hereto as **Confidential Appendix 2** is a copy of the contact information in the Receiver's possession relating to the Subject Customers. The Receiver continues to conduct searches to locate physical addresses for those Subject Customers for whom no physical address or email address is yet available.
- 2.9.2** For the purpose of the service requirements set out in the Receiver's Collection Plan, the Receiver proposes to serve Subject Customers by way of email or mail, as applicable, at the addresses set out in Confidential Appendix 2. Service in either manner shall be deemed sufficient.

3.0**CONCLUSION**

For the reasons set out above, the Receiver respectfully requests that the Court issue an order substantially in the form of the order at Tab 3 of the Motion Record.

All of which is respectfully submitted this 21st day of July, 2020.

BDO CANADA LIMITED, solely in its capacity as Court-appointed Receiver of 908593 Ontario Limited operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, and in its capacity as the formerly Court-appointed and since discharged Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc., 1254044 Ontario Limited, and 2145744 Ontario Limited and not in its corporate or personal capacity.



Per: Christopher J. Mazur, CIRP, LIT
Senior Vice President
National Commercial Practice Leader

40530488.5

APPENDIX A
APPOINTMENT ORDER DATED SEPTEMBER 30, 2019

See attached.

LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record dated September 30, 2019 and on hearing the submissions of counsel for the applicant, counsel for BDO Canada Limited in its capacity as proposed receiver, and upon being advised that counsel for certain of the Debtors was given notice of this motion, and on reading the consent of BDO Canada Limited to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality

of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, investigators, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;

- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
- (l) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and

- (m) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- (n) and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required;
- (o) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (p) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (s) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;

- (t) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (u) to provide copies of any materials that Grant Thornton Limited requests, and which the Receiver believes, acting reasonably, the Grant Thornton requires, which may be of assistance or required as part of Grant Thornton's engagement by the Plaintiff to conduct a forensic investigation. Materials shall include but shall not be limited to electronic records or information contained therein.
- (v) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. THIS COURT ORDERS that all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property out of the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

8. THIS COURT ORDERS that any security personnel engaged by the Receiver pursuant to paragraph 3(b) herein shall be authorized and entitled, but not required, to escort or remove any Persons onto or from the Property of the Debtors as the Receiver may in its sole discretion consider it necessary or desirable to escort or remove.

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

OBLIGATIONS OF THE DEBTORS AND OTHERS

10. THIS COURT ORDERS that all of the current and former directors, officers, employees, agents, accountants, and shareholders of the Debtors, and all other persons acting on their instructions or behalf and all persons with notice of this order are hereby restrained from:

- (a) selling, removing, dissipating, alienating, transferring, assigning, encumbering, or similarly dealing with the Property, wherever situate, without prior approval of the Receiver;
- (b) instructing, requesting, counselling, demanding , or encouraging any other person to do the acts identified in subparagraph 10(a) above; and
- (c) facilitating, assisting in, aiding, abetting, or participating in any of the activities subparagraph 10(a) above.

without prior written instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

15. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current

telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

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

PIPEDA

18. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

19. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental**

Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

21. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

23. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

24. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$5,000,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

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

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

GENERAL

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

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

32. 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.

33. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located,

for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

36. THIS COURT ORDERS that, until further Order of this Court, the Motion Record in support of this Motion shall be sealed and not form part of the public record and any persons served with a copy of it shall keep it and its contents confidential and shall not disclose its contents to any person except their legal counsel.



C. Irwin
Registrar

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

OCT 04 2019

PER / PAR: 

Schedule "A"**RECEIVER CERTIFICATE**

CERTIFICATE NO. _____

AMOUNT \$ _____

THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the

Bankruptcy and Insolvency Act, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

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

Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the ____ day of _____, 20__.

[RECEIVER'S NAME], solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per:

Name:

Title:

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.
Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

**LENCZNER SLAGHT ROYCE
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Email: jkras@litigate.com

Lawyers for the Plaintiff

APPENDIX B
LISTING OF THE RECEIVERSHIP PARTIES

See attached.

	Company	Address	Referred to:	Operations	Owned Real Proert	Security
1	908593 Ontario Limited	1)3613 Queens Line, Tilbury, ON 2)22216 Bloomfield Road, Chatham, ON 3)1670 London Line, Sarnia, ON 4)2097 London Line, Sarnia, ON 5)69 Bramalea Road, Brampton, ON	Tilbury Esso Bloomfield Truck Centre 402 Travel Centre XTR Sales Office	Gas station (Esso brand); Semi-tractor truck gas station; Convenience store Gas station (Esso brand); Semi-tractor truck gas station; Convenience store; Fast-food restaurant Gas station (Esso brand); Semi-tractor truck gas station; Convenience store; Fast-food restaurant Gas station (Esso brand); Convenience store Sales and customer service representatives for fleet fuel card		CIBC
2	1393382 Ontario Limited	1)3613 Queens Line, Tilbury, ON 2)22216 Bloomfield Road, Chatham, ON 3)1670 London Line, Sarnia, ON 4)2097 London Line, Sarnia, ON 5)69 Bramalea Road, Brampton, ON	Holdco - 908	Holding company for 908593 Ontario Limited	Yes Yes Yes Yes Leased	CIBC FirstOntario CIBC CIBC
3	2145744 Ontario Limited	203 Indian Road South, Sarnia, ON	Holdco - Shell Sarnia	Holding company for 2145754 Ontario Limited	Yes	Laurentian
4	2145754 Ontario Limited	203 Indian Road South, Sarnia, ON	Shell Sarnia	Gas station (Shell brand); Convenience store		CIBC
5	2123618 Ontario Limited	191 Keil Drive South		Formerly owned the gas station located at 191 Keil Drive South		None
6	1849722 Ontario Ltd					None
7	2469244 Ontario Limited	22216 Bloomfield Road, Chatham, ON	Pizza Pizza	Pizza Pizza Franchise		None
8	2364507 Ontario Limited	1041 Wellington Rd., London, ON	Menchie's	Receiver ceased operations		Yogurtworld
9	2612550 Ontario Limited		261	Broker sales of diesel to semi-tractor truck fuel stations		None

APPENDIX C
T-CHEK REPORTING SAMPLE

See attached.

Eagle Fleet Services - T-check Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code Unit	Fuel Code 1	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash
A243861364	09/01/2019	12:04:34 AM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0235709470	08/31/2019	11:04:34 PM	32610	10294	5326590	4432	432	NOZULS	133.003	385.58	0	0
A243857345	09/01/2019	12:04:42 AM	Fuel Card	Electronic Authorization	4000	3295	FJ #610	KINGMAN	AZ	0410901885	08/31/2019	11:04:43 PM	32610	10852	3744372	4372	708	NOZULS	19.927	62.55	0	0
A243863844	09/01/2019	12:08:14 AM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0573912244	09/01/2019	1:08:15 AM	32610	35662	3588803	8803	1407	NOZULS	143.638	430.77	0	0
A243862658	09/01/2019	12:09:21 AM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421250219	09/01/2019	1:09:21 AM	32610	35303	6726582	6582	000717	NOZULS	114.908	374.49	0	0
A244008643	09/01/2019	12:16:32 AM	Fuel Card	Electronic Authorization	4000	22073	PILOT #284	MONROE	MI	0516570915	09/01/2019	1:16:32 AM	32610	34215	6218176	1971	113	0	0	0	0	0
A244002244	09/01/2019	12:18:41 AM	Fuel Card	Electronic Authorization	4000	22073	PILOT #284	MONROE	MI	0516569818	09/01/2019	1:18:41 AM	32610	34215	6218176	1971	113	NOZULS	118.297	361.87	100	0
A244013126	09/01/2019	12:26:44 AM	Fuel Card	Electronic Authorization	4000	22822	FJ #895	WOODHAVEN	MI	0516571670	09/01/2019	1:26:44 AM	32610	36899	1489996	9996	878	0	0	0	0	0
A244014122	09/01/2019	12:29:23 AM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0573914520	08/31/2019	11:29:24 PM	32610	35275	4395455	1981	15	NOZULS	67.95	201.06	0	0
A244014597	09/01/2019	12:31:16 AM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0573914608	08/31/2019	11:31:17 PM	32610	35275	4395471	1970	7	NOZULS	188.251	557.03	0	0
A244008110	09/01/2019	12:34:10 AM	Fuel Card	Electronic Authorization	4000	22304	PILOT #024	MONROE	MI	0410904085	09/01/2019	1:34:11 AM	32610	10240	6834527	4020	402	NOZULS	147.107	450	0	0
A244022006	09/01/2019	12:42:18 AM	Fuel Card	Electronic Authorization	4000	25935	PILOT #208	PACIFIC	MO	0421253503	09/01/2019	12:42:18 AM	32610	34803	1131937	1124	724	NOZULS	55.498	160.89	0	0
A244023080	09/01/2019	12:44:51 AM	Fuel Card	Electronic Authorization	4000	13098	FJ #643	EFFINGHAM	IL	0235713462	09/01/2019	12:44:52 AM	32610	35305	6891246	6421	997682	NOZULS	125.429	388.7	0	0
A244021423	09/01/2019	12:49:38 AM	Fuel Card	Electronic Authorization	4000	26097	PILOT #911	SUPERIOR	MT	0132141547	08/31/2019	11:49:38 PM	32610	10817	3832623	2623	01	NOZULS	168.145	474	0	0
A244025216	09/01/2019	12:50:47 AM	Fuel Card	Electronic Authorization	4000	45037	FJ #509	BEAVER	UT	0573916149	08/31/2019	11:50:47 PM	32610	34807	1464676	4676	272389	NOZULS	104.038	312.01	0	0
A244029264	09/01/2019	12:54:34 AM	Fuel Card	Electronic Authorization	4000	51076	FJ #763	RAWLINS	WY	0421254413	08/31/2019	11:54:34 PM	32610	35384	4462982	2132	540	NOZULS	98.718	300	0	0
A244033522	09/01/2019	12:58:13 AM	Fuel Card	Electronic Authorization	4000	45037	FJ #509	BEAVER	UT	0573917311	08/31/2019	11:58:14 PM	32610	34807	1464676	4676	272389	0	0	0	0	0
A244030454	09/01/2019	12:58:23 AM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516574208	09/01/2019	1:58:23 AM	32610	34807	1464627	4627	861593	NOZULS	50.795	150.3	0	0
A244031358	09/01/2019	1:03:56 AM	Fuel Card	Electronic Authorization	4000	28085	PILOT #485	WINNEMUCCA	NV	0516574345	08/31/2019	11:03:57 PM	32610	39892	1465202	50310	2064	NOZULS	99.936	329.69	0	0
A244038960	09/01/2019	1:16:22 AM	Fuel Card	Electronic Authorization	4000	27114	PILOT #912	WOOD RIVER	NE	0516575315	09/01/2019	1:16:22 AM	32610	34807	1464361	4361	4199	NOZULS	129.606	379.54	0	0
A244045043	09/01/2019	1:22:59 AM	Fuel Card	Electronic Authorization	4000	15118	PILOT #373	DES MOINES	IA	0421256178	09/01/2019	1:22:59 AM	32610	10852	3744216	7037	703	NOZULS	70.116	190.06	0	0
A244046910	09/01/2019	1:29:47 AM	Fuel Card	Electronic Authorization	4000	3085	PILOT #211	LAKE HAVASU	AZ	0573919102	09/01/2019	12:29:47 AM	32610	34059	5241534	1244	1244	NOZULS	143.896	454.57	0	0
A244047451	09/01/2019	1:36:00 AM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516576353	09/01/2019	2:36:00 AM	32610	35629	3843265	803	803	NOZULS	203.965	611.69	0	0
A244052854	09/01/2019	1:37:20 AM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0573919901	09/01/2019	1:37:20 AM	32610	39892	1465046	8554	2046	NOZULS	100.002	269.91	0	0
A244052434	09/01/2019	1:40:44 AM	Fuel Card	Electronic Authorization	4000	25235	PILOT #442	HAYTI	MO	0573919831	09/01/2019	1:40:44 AM	32610	10640	4108841	8003	8003	NOZULS	166.369	459.01	0	0
A244058369	09/01/2019	1:45:42 AM	Fuel Card	Electronic Authorization	4000	43453	FJ #739	WACO	TX	0224280308	09/01/2019	1:45:43 AM	32610	35767	3323086	3086	1827	NOZUTX	100.545	277.4	0	0
A244057393	09/01/2019	1:52:14 AM	Fuel Card	Electronic Authorization	4000	13184	PILOT #165	EFFINGHAM	IL	0516577549	09/01/2019	1:52:15 AM	32610	39892	1465517	6044	2063	NOZULS	182.627	565.96	100	0
A244066725	09/01/2019	2:00:59 AM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516578670	09/01/2019	3:00:59 AM	32610	32701	6275762	5626	5626	NOZULS	142.01	425.89	0	0
A244062969	09/01/2019	2:01:04 AM	Fuel Card	Electronic Authorization	4000	28085	PILOT #485	WINNEMUCCA	NV	0516578238	09/01/2019	12:01:04 AM	32610	36950	2732352	9729	247	NOZULS	85.777	282.98	120	0
A244067057	09/01/2019	2:03:51 AM	Fuel Card	Electronic Authorization	4000	3295	FJ #610	KINGMAN	AZ	0410911247	09/01/2019	1:03:52 AM	32610	34210	2802365	4001	4001	NOZULS	152.003	477.14	0	0
A244063514	09/01/2019	2:04:25 AM	Fuel Card	Electronic Authorization	4000	27033	FJ #687	N PLATTE	NE	0410910887	09/01/2019	2:04:26 AM	32610	38717	2722304	7069	7069	NOZULS	234.651	670.87	0	0
A244076746	09/01/2019	2:16:12 AM	Fuel Card	Electronic Authorization	4000	51066	FJ #759	CHEYENNE	WY	0224282293	09/01/2019	1:16:12 AM	32610	35267	3729944	F1105	105	NOZULS	110.01	318.92	0	0
A244079414	09/01/2019	2:30:06 AM	Fuel Card	Electronic Authorization	4000	36244	PILOT #556	CHOCTAW	OK	0516580122	09/01/2019	2:30:06 AM	32610	35303	6725261	5261	1300	NOZULS	141.233	389.66	0	0
A244090161	09/01/2019	2:30:29 AM	Fuel Card	Electronic Authorization	4000	51066	FJ #759	CHEYENNE	WY	0224283733	09/01/2019	1:30:29 AM	32610	35267	3729944	F1105	105	0	0	0	150	
A244085004	09/01/2019	2:31:38 AM	Fuel Card	Electronic Authorization	4000	13098	FJ #643	EFFINGHAM	IL	0235720756	09/01/2019	2:31:38 AM	32610	35304	3808375	8375	IGL103	NOZULS	178.193	552.22	0	0
A244087423	09/01/2019	2:35:35 AM	Fuel Card	Electronic Authorization	4000	35303	FJ #552	LEBANON	OH	0421260674	09/01/2019	3:35:36 AM	32610	35659	6339139	P9220	825415	NOZULS	57.511	170.18	0	0
A244086603	09/01/2019	2:38:03 AM	Fuel Card	Electronic Authorization	4000	13098	FJ #643	EFFINGHAM	IL	0235720932	09/01/2019	2:38:03 AM	32610	35268	6813133	3133	008	NOZULS	181.681	563.03	0	0
A244091053	09/01/2019	2:45:19 AM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235721450	09/01/2019	2:45:20 AM	32610	35385	1546357	4721	2147	NOZULS	178.006	491.12	0	0
A244099649	09/01/2019	2:51:11 AM	Fuel Card	Electronic Authorization	4000	13147	PILOT #483	MORRIS	IL	0421261872	09/01/2019	2:51:11 AM	32610	35767	3323094	3094	1821	NOZULS	148.044	438.06	0	0
A244097268	09/01/2019	2:57:05 AM	Fuel Card	Electronic Authorization	4000	11342	PILOT #067	CARTERSVLE	GA	0224284478	09/01/2019	3:57:06 AM	32610	34215	6218218	1970	102	NOZULS	177.001	502.51	0	0
A244110519	09/01/2019	3:11:46 AM	Fuel Card	Electronic Authorization	4000	12276	FJ #641	MCCAMMON	ID	0235723600	09/01/2019	2:11:46 AM	32610	35267	3730017	F108	1108	NOZULS	91.527	283.64	0	0
A244119501	09/01/2019	3:26:24 AM	Fuel Card	Electronic Authorization	4000	35264	PILOT #015	TOLEDO	OH	0516584488	09/01/2019	4:26:25 AM	32610	34215	6218317	1918	118	NOZULS	56.581	175.34	0	0
A244122559	09/01/2019	3:34:01 AM	Fuel Card	Electronic Authorization	4000	35258	PILOT #009	FRANKLIN	OH	0573927503	09/01/2019	4:34:02 AM	32610	35303	6726285	6285	00144	NOZULS	70.307	208.04	0	0
A244121363	09/01/2019	3:34:56 AM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235724841	09/01/2019	3:34:56 AM	32610	35979	2958296	8296	UL103	NOZULS	71.972	198.57	50	0
A244130184	09/01/2019	3:40:34 AM	Fuel Card	Electronic Authorization	4000	35258	PILOT #009	FRANKLIN	OH	0573928376	09/01/2019	4:40:35 AM	32610	35303	6726285	6285	00144	NOZULS	66.703	197.37	0	0
A244123415	09/01/2019	3:44:42 AM	Fuel Card	Electronic Authorization	4000	11614	FJ #631	LAKE PARK	GA	0421264123	09/01/2019	4:44:43 AM	32610	35303	6725394	5394	0000128	NOZULS	127.985	391.51	0	100
A244126185	09/01/2019	3:49:51 AM	Fuel Card	Electronic Authorization	4000	26095	PILOT #909	SHELBY	MT													

Eagle Fleet Services - T-ckeh Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code	Fuel Unit	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash
																	Number	1	1	1		
A244202768	09/01/2019	5:40:26 AM	Fuel Card	Electronic Authorization	4000	38432	PILOT #517	DUNCANNON	PA	0410926645	09/01/2019	6:40:26 AM	32610	34742	5057351	1537	524		0	0	0	0
A244198480	09/01/2019	5:47:00 AM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00106631	09/01/2019	6:41:50 AM	32610	10852	3744232	7057	705	NO2ULS	125.05	310	0	0
A244209640	09/01/2019	6:00:19 AM	Fuel Card	Electronic Authorization	4000	22102	PILOT #296	DEXTER	MI	0224298304	09/01/2019	7:00:20 AM	32610	10294	5326624	4011	401	NO2ULS	205.459	616.17	0	0
A244212745	09/01/2019	6:07:51 AM	Fuel Card	Electronic Authorization	4000	25236	PILOT #443	HIGGINSVILLE	MO	0235736975	09/01/2019	6:07:51 AM	32610	35298	3308954	4520	452	NO2ULS	146.324	394.93	0	0
A244217876	09/01/2019	6:09:19 AM	Fuel Card	Electronic Authorization	4000	35104	FJ #695	BEAVERDAM	OH	0235737873	09/01/2019	7:09:20 AM	32610	34783	5467774	7774	363	NO2ULS	110.636	327.37	0	0
A244219659	09/01/2019	6:11:21 AM	Fuel Card	Electronic Authorization	4000	5296	PILOT 879	SACRAMENTO	CA	0573940378	09/01/2019	4:11:22 AM	32610	35385	1545995	2161	2161	CARBUL	62.899	255.31	0	0
A244213469	09/01/2019	6:16:46 AM	Fuel Card	Electronic Authorization	4000	14264	PILOT #446	DALEVILLE	IN	0516596842	09/01/2019	7:16:47 AM	32610	39895	4714754	4754	105	NO2ULS	187.644	574	300	0
A244220554	09/01/2019	6:16:47 AM	Fuel Card	Electronic Authorization	4000	11006	PILOT #575	ST MARYS	GA	0421276459	09/01/2019	7:16:47 AM	32610	35303	6726095	6095	0714	NO2ULS	137.889	408.01	0	0
A244222482	09/01/2019	6:18:55 AM	Fuel Card	Electronic Authorization	4000	25095	FJ #675	WAYLAND	MO	0224300444	09/01/2019	6:18:55 AM	32610	10848	3411493	6100	1002	NO2ULS	74.851	209.51	0	0
A244221930	09/01/2019	6:19:00 AM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516598272	09/01/2019	6:19:01 AM	32610	35741	1160100	1011	101	NO2ULS	72.56	206	0	0
A244214097	09/01/2019	6:22:41 AM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0573939488	09/01/2019	6:22:41 AM	32610	34815	2129732	5219	521	NO2ULS	162.453	438.46	100	0
A244228186	09/01/2019	6:27:07 AM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516599352	09/01/2019	7:27:08 AM	32610	34766	1053776	2574	2574	NO2ULS	79.904	236.44	0	0
A244225802	09/01/2019	6:29:19 AM	Fuel Card	Electronic Authorization	4000	24185	PILOT #586	MOSS POINT	MS	0224301081	09/01/2019	6:29:19 AM	32610	10270	3330057	0057	1102	NO2ULS	199.933	559.61	0	0
A244229811	09/01/2019	6:32:38 AM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516599653	09/01/2019	6:32:39 AM	32610	35767	3323045	3045	1825	NO2ULS	150.721	427.9	0	0
A244232879	09/01/2019	6:33:31 AM	Fuel Card	Electronic Authorization	4000	51063	PILOT #141	EVANSTON	WY	0573942825	09/01/2019	5:33:31 AM	32610	34807	1464676	4676	272389	NO2ULS	48.893	159.34	0	0
A244228162	09/01/2019	6:35:59 AM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224301461	09/01/2019	5:36:00 AM	32610	35384	4462982	2132	540	NO2ULS	151.125	432.07	0	0
A244238564	09/01/2019	6:45:59 AM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235741768	09/01/2019	6:45:59 AM	32610	32629	6287163	3948	211	NO2ULS	140.411	387.39	0	0
A244240210	09/01/2019	6:46:20 AM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516601629	09/01/2019	6:46:20 AM	32610	34806	4381349	1620	162	NO2ULS	64.206	177.14	0	0
A244241254	09/01/2019	6:51:11 AM	Fuel Card	Electronic Authorization	4000	14242	PILOT #028	DALEVILLE	IN	0235742316	09/01/2019	6:51:11 AM	32610	36985	2643807	1695	1695	NO2ULS	120.703	369.23	0	0
A244244313	09/01/2019	6:52:41 AM	Fuel Card	Electronic Authorization	4000	27612	PILOT #901	ELM CREEK	NE	0421280701	09/01/2019	6:52:41 AM	32610	10285	1578657	2589	344	NO2ULS	81.022	231.64	0	0
A244245149	09/01/2019	6:53:15 AM	Fuel Card	Electronic Authorization	4000	14253	PILOT #029	FREMONT	IN	0410933641	09/01/2019	7:53:16 AM	32610	36950	2732584	1331	244	NO2ULS	105.055	325.57	0	0
A244244429	09/01/2019	6:57:05 AM	Fuel Card	Electronic Authorization	4000	47126	FJ #752	WINCHESTER	VA	0421280730	09/01/2019	7:57:05 AM	32610	32644	4533154	3154	10	NO2ULS	153.903	455.4	0	0
A244245510	09/01/2019	6:57:40 AM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00106632	09/01/2019	7:52:30 AM	32610	35665	6838221	P7530	V18107	NO2ULS	149.657	371	0	0
A244246460	09/01/2019	6:57:56 AM	Fuel Card	Electronic Authorization	4000	22304	PILOT #024	MONROE	MI	0410933883	09/01/2019	7:57:56 AM	32610	34793	6299929	9929	115	NO2ULS	152.011	465	0	0
A244246627	09/01/2019	7:00:49 AM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516603011	09/01/2019	7:00:50 AM	32610	10832	2080471	0471	102	NO2ULS	163.469	464.09	0	0
A244247039	09/01/2019	7:01:36 AM	Fuel Card	Electronic Authorization	4000	13098	FJ #643	EFFINGHAM	IL	0235743535	09/01/2019	7:01:37 AM	32610	35305	6891519	91519	333105	NO2ULS	203.339	630.15	0	0
A244251430	09/01/2019	7:02:52 AM	Fuel Card	Electronic Authorization	4000	45056	FJ #743	NEPHI	UT	0235744469	09/01/2019	6:02:53 AM	32610	35267	3729902	1112	F1112	NO2ULS	72.459	213.68	0	0
A244252918	09/01/2019	7:13:14 AM	Fuel Card	Electronic Authorization	4000	13978	PILOT #368	DECATUR	IL	0224306218	09/01/2019	7:13:14 AM	32610	36734	2764363	4363	408	NO2ULS	161.432	484.13	0	0
A244259881	09/01/2019	7:13:20 AM	Fuel Card	Electronic Authorization	4000	14162	PILOT #362	FORTVILLE	IN	0235746398	09/01/2019	8:13:20 AM	32610	35659	6339139	P9220	825415		0	0	0	0
A244253953	09/01/2019	7:19:22 AM	Fuel Card	Electronic Authorization	4000	45048	FJ #742	LAKE POINT	UT	0516604596	09/01/2019	6:19:23 AM	32610	35787	4987012	8282	482	NO2ULS	213.935	650.15	0	0
A244261707	09/01/2019	7:21:31 AM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516606246	09/01/2019	7:21:31 AM	32610	35303	6726434		000722	NO2ULS	156.087	430.64	0	0
A244259026	09/01/2019	7:21:47 AM	Fuel Card	Electronic Authorization	4000	3297	FJ #612	WINSLOW	AZ	0516605649	09/01/2019	6:21:47 AM	32610	35280	1811421	3462	4719	NO2ULS	135.188	410.84	0	0
A244262267	09/01/2019	7:26:17 AM	Fuel Card	Electronic Authorization	4000	51066	FJ #759	CHEYENNE	WY	0224308224	09/01/2019	6:26:18 AM	32610	10294	5326897	4418	418	NO2ULS	156.552	453.84	0	0
A244259311	09/01/2019	7:26:27 AM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0573948204	09/01/2019	8:26:28 AM	32610	35303	6725709	5709	716	NO2ULS	156.585	469.6	0	0
A244267214	09/01/2019	7:32:42 AM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516607517	09/01/2019	7:32:43 AM	32610	34048	1326107	1006	1006	NO2ULS	113.927	314.32	0	0
A244269723	09/01/2019	7:38:16 AM	Fuel Card	Electronic Authorization	4000	37054	PILOT #386	BROOKS	OR	0573950719	09/01/2019	5:38:17 AM	32610	35734	3577764	7764	103	ULS5	150.873	428.33	0	200
A244272508	09/01/2019	7:45:54 AM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0235749570	09/01/2019	6:45:54 AM	32610	34806	4382495	2060	206	NO2ULS	109.168	316.48	0	0
A244279356	09/01/2019	7:48:06 AM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0573953197	09/01/2019	8:48:06 AM	32610	35086	3673191	3191	799	NO2ULS	51.299	153.85	0	0
A244277658	09/01/2019	7:50:12 AM	Fuel Card	Electronic Authorization	4000	14194	PILOT #339	COVINGTON	IN	0235750872	09/01/2019	8:50:13 AM	32610	10288	4827382	2222	158	NO2ULS	85.013	271.96	0	0
A244277279	09/01/2019	7:50:46 AM	Fuel Card	Electronic Authorization	4000	31028	FJ #689	ALBUQUERQUE	NM	0235750773	09/01/2019	6:50:46 AM	32610	10852	3744372	4372	708	NO2ULS	77.594	231.15	0	0
A244277249	09/01/2019	7:53:10 AM	Fuel Card	Electronic Authorization	4000	34017	FJ #511	MANDAN	ND	0421288098	09/01/2019	6:53:11 AM	32610	35659	6339162	P7892	825416	NO2ULS	103.145	288.7	0	0
A244281400	09/01/2019	7:54:41 AM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	01023130	09/01/2019	8:40:06 AM	32610	35384	4462891	2118	536	NO2ULS	183.746	455.51	0	0
A244272960	09/01/2019	7:57:03 AM	Fuel Card	Electronic Authorization	4000	34028	FJ #685	FARGO	ND	0421286980	09/01/2019	7:57:03 AM	32610	10294	5326418	4439	439	NO2ULS	196.525	542.21	100	0
A244282045	09/01/2019	7:59:04 AM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235752041	09/01/2019	7:59:04 AM	32610	35767	3322914	2914	1813	NO2ULS	138.694	382.66	0	0
A244277241	09/01/2019	8:02:21 AM	Fuel Card	Electronic Authorization	4000	15067	PILOT #893	AVOCA	IA	0516610118	09/01/2019	8:02:22 AM	32610	35995	4289294	22702	2	NO2ULS	117.708	348.3	0	0
A244290337	09/01/2019	8:04:04 AM	Fuel Card	Electronic Authorization	4000	15067	PILOT #893	AVOCA	IA	0516613675	09/01/2019	8:04:05 AM	32610	35995	4289294	22702	2		0	0	75.21	24.79
A244287094	09/01/2019	8:05:43 AM	Fuel Card	Electronic Authorization	4000	34028	FJ #685	FARGO	ND	0421290682	09/01/2019	8:05:43 AM	32610	35279	4728135	9115	1331	NO2ULS	173.71	479.27	0	0
A244282768	09/01/2019	8:07:09 AM	Fuel Card	Electronic Authorization	4000	51051	PILOT #308	LARAMIE	WY	0410941640	09/01/2019	7:07:10 AM	32610	34210	2802312	5011	5011	NO2ULS	169.349	490.94	100	0
A244297526	09/01/2019	8:23:34 AM	Fuel Card	Electronic Authorization	4000	42326	PILOT #053	HURRICANE	TN	0573958293	09/01/2019	9:23:35 AM	32610	34817	2296218	1919	134	NO2ULS	100.293	286.74	0	0
A244299647	09/01/2019	8:28:35 AM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516616411	09/01/2019	9:28:35 AM	32610	35767	3323052	3052	1820	NO2ULS	118.277	354.71	0	0
A2443																						

Eagle Fleet Services - T-ckeh Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash	
A244312453	09/01/2019	8:51:41 AM	Fuel Card	Electronic Authorization	4000	44092	PILOT #4596	WHITE PINE	TN	0235760943	09/01/2019	9:51:41 AM	32610	35767	3323037	3037	1824	NO2ULS	134.658	383.64	0	0
A244312153	09/01/2019	8:52:34 AM	Fuel Card	Electronic Authorization	4000	15266	PILOT #913	ALTOONA	IA	0421298283	09/01/2019	8:52:34 AM	32610	35358	2299824	9824	1002	NO2ULS	154.004	437.22	0	0
A244314804	09/01/2019	8:53:06 AM	Fuel Card	Electronic Authorization	4000	27612	PILOT #901	ELM CREEK	NE	0421299237	09/01/2019	8:53:06 AM	32610	34807	1464312	4312	760	NO2ULS	117.183	335.03	0	0
A244316609	09/01/2019	8:55:49 AM	Fuel Card	Electronic Authorization	4000	33355	FJ #549	MT AIRY	NC	0516621920	09/01/2019	9:55:50 AM	32610	10291	2077147	1963	63	NO2ULS	75.513	230.99	100	0
A244317030	09/01/2019	8:55:51 AM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516622052	09/01/2019	9:55:52 AM	32610	34805	1298066	1710	J011	NO2ULS	140.002	419.87	200	0
A244314478	09/01/2019	8:56:14 AM	Fuel Card	Electronic Authorization	4000	25065	FJ #669	JOPLIN	MO	0573963698	09/01/2019	8:56:15 AM	32610	34803	1131721	0729	729	NO2ULS	143.929	397.1	0	0
A244320653	09/01/2019	8:58:08 AM	Fuel Card	Electronic Authorization	4000	43431	PILOT #377	LAREDO	TX	0224324588	09/01/2019	8:58:09 AM	32610	36683	1528207	8207	1	NO2ULS	32.153	90	0	0
A244320938	09/01/2019	8:58:29 AM	Fuel Card	Electronic Authorization	4000	27612	PILOT #901	ELM CREEK	NE	0421301322	09/01/2019	8:58:30 AM	32610	34807	1464312	4312	760	NO2ULS	0	0	0	0
A244318976	09/01/2019	8:59:44 AM	Fuel Card	Electronic Authorization	4000	47019	FJ #1086	MARION	IN	0421300644	09/01/2019	9:59:45 AM	32610	36899	1490176	0176	30501	NO2ULS	166.724	510.01	0	0
A244324083	09/01/2019	9:00:18 AM	Fuel Card	Electronic Authorization	4000	13147	PILOT #483	MORRIS	IL	0421302415	09/01/2019	9:00:18 AM	32610	35360	2466084	2435	001	0	0	0	50	
A244324685	09/01/2019	9:11:17 AM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0235765155	09/01/2019	9:11:17 AM	32610	34806	4381893	2220	222	NO2ULS	179.613	520.7	0	0
A244326517	09/01/2019	9:12:23 AM	Fuel Card	Electronic Authorization	4000	47127	FJ #754	WYTHEVILLE	VA	0235765746	09/01/2019	10:12:23 AM	32610	10279	1079938	19661	76031	NO2ULS	135.873	393.9	0	0
A244307546	09/01/2019	9:15:06 AM	Fuel Card	Electronic Authorization	4000	38432	PILOT #517	DUNCANNON	PA	0410948674	09/01/2019	10:15:06 AM	32610	34806	4381653	2540	254	0	0	0	0	
A244337836	09/01/2019	9:23:14 AM	Fuel Card	Electronic Authorization	4000	14162	PILOT #362	FORTVILLE	IN	0235769741	09/01/2019	10:23:15 AM	32610	35659	6339139	P9220	825415	0	0	0	0	
A244325337	09/01/2019	9:23:42 AM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224326076	09/01/2019	8:23:42 AM	32610	34815	2129823	3949	394	NO2ULS	123.822	354.01	100	0
A244326247	09/01/2019	9:24:17 AM	Fuel Card	Electronic Authorization	4000	14264	PILOT #446	DALEVILLE	IN	0516625270	09/01/2019	10:24:17 AM	32610	34806	4382693	1850	185	NO2ULS	192.058	587.51	0	0
A244337929	09/01/2019	9:27:44 AM	Fuel Card	Electronic Authorization	4000	25096	FJ #768	KANSAS CTY	MO	0573971824	09/01/2019	9:27:44 AM	32610	34758	6388292	1992	104	NO2ULS	53.047	146.36	0	0
A244339899	09/01/2019	9:35:00 AM	Fuel Card	Electronic Authorization	4000	4002	PILOT #492	CADDO VALLY	AR	0516630209	09/01/2019	9:35:00 AM	32610	35304	3808557	8557	IGL94	ULSB5	125.103	345.16	0	0
A244334945	09/01/2019	9:37:13 AM	Fuel Card	Electronic Authorization	4000	43675	PILOT #157	SULPHUR SPR	TX	0573970779	09/01/2019	9:37:13 AM	32610	32629	6286793	4689	158	NO2UTX	211.213	570.06	200	0
A244341444	09/01/2019	9:41:54 AM	Fuel Card	Electronic Authorization	4000	31408	PILOT #475	MORIARTY	NM	0573973057	09/01/2019	8:41:54 AM	32610	35643	5007927	7319	1913	NO2ULS	182.947	545	0	0
A244344608	09/01/2019	9:43:24 AM	Fuel Card	Electronic Authorization	4000	4042	FJ #606	TEXARKANA	AR	0516632227	09/01/2019	9:43:24 AM	32610	35298	3308947	4580	458	NO2ULS	106.231	286.72	0	0
A244346264	09/01/2019	9:47:58 AM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224333668	09/01/2019	8:47:59 AM	32610	35989	3790284	0513	7611	NO2ULS	210.697	602.38	0	0
A244348254	09/01/2019	9:51:08 AM	Fuel Card	Electronic Authorization	4000	22102	PILOT #296	DEXTER	MI	0224334524	09/01/2019	10:51:09 AM	32610	34034	6161608	1608	5223	NO2ULS	88.012	263.95	0	0
A244355078	09/01/2019	9:51:58 AM	Fuel Card	Electronic Authorization	4000	14127	FJ #650	LAKE STATN	IN	0224337305	09/01/2019	10:51:59 AM	32610	35303	6725709	5709	716	0	0	0	300	
A244350325	09/01/2019	9:52:27 AM	Fuel Card	Electronic Authorization	4000	13073	FJ #889	MT VERNON	IL	0235774281	09/01/2019	9:52:28 AM	32610	34810	4713954	3954	89967	NO2ULS	165.436	512.69	0	0
A244351381	09/01/2019	9:53:45 AM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	01023141	09/01/2019	10:39:09 AM	32610	34043	3910510	0510	DT37	NO2ULS	152.055	376.94	0	0
A244349789	09/01/2019	9:55:04 AM	Fuel Card	Electronic Authorization	4000	22073	PILOT #284	MONROE	MI	0516634381	09/01/2019	10:55:05 AM	32610	36733	5681606	1606	356	NO2ULS	161.003	492.51	0	0
A244352774	09/01/2019	9:59:11 AM	Fuel Card	Electronic Authorization	4000	26021	FJ #924	BUTTE	MT	0132142872	09/01/2019	8:59:11 AM	32610	35260	6147672	6211	0345	NO2ULS	120.209	344.88	0	0
A244356349	09/01/2019	9:59:13 AM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516637111	09/01/2019	9:59:14 AM	32610	39898	1964295	4305	4305	NO2ULS	129.878	368.72	0	0
A244351623	09/01/2019	9:59:30 AM	Fuel Card	Electronic Authorization	4000	13136	FJ #644	LASALLE	IL	0410963814	09/01/2019	9:59:31 AM	32610	34210	2802411	4011	4011	NO2ULS	177.657	525.69	0	0
A244359600	09/01/2019	10:01:50 AM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	01006650	09/01/2019	10:56:40 AM	32610	34778	2051936	7220	722	0	0	0	0	
A244356976	09/01/2019	10:02:42 AM	Fuel Card	Electronic Authorization	4000	14445	FJ #304	NEW HAVEN	IN	0224338106	09/01/2019	11:02:43 AM	32610	35385	1545888	5321	2153	NO2ULS	189.329	586.73	0	0
A244353363	09/01/2019	10:07:56 AM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235775372	09/01/2019	10:07:56 AM	32610	10245	4250296	2235	202	NO2ULS	198.516	547.71	0	50
A244359349	09/01/2019	10:09:33 AM	Fuel Card	Electronic Authorization	4000	27033	FJ #687	N PLATTE	NE	0410966754	09/01/2019	10:09:34 AM	32610	35764	6073399	6044	444	NO2ULS	103.881	297	0	0
A244362792	09/01/2019	10:10:14 AM	Fuel Card	Electronic Authorization	4000	13206	FJ #646	S BELOIT	IL	0516639944	09/01/2019	10:10:15 AM	32610	34765	3970369	1996	166	NO2ULS	129.885	402.51	0	0
A244361565	09/01/2019	10:11:54 AM	Fuel Card	Electronic Authorization	4000	38128	PILOT #311	ERIE	PA	0410967644	09/01/2019	11:11:55 AM	32610	35303	6725832	00730	ULSB2	123.315	448.74	0	0	
A244360912	09/01/2019	10:12:25 AM	Fuel Card	Electronic Authorization	4000	43498	PILOT #432	ROBINSON	TX	0573980345	09/01/2019	10:12:26 AM	32610	35303	6725840	7020	NO2UTX	94.59	260.97	0	0	
A244362618	09/01/2019	10:16:25 AM	Fuel Card	Electronic Authorization	4000	26021	FJ #924	BUTTE	MT	0132142946	09/01/2019	9:16:25 AM	32610	35741	1160068	1055	105	NO2ULS	219.71	630.35	0	0
A244372071	09/01/2019	10:25:32 AM	Fuel Card	Electronic Authorization	4000	35104	FJ #695	BEAVERDAM	OH	0235782886	09/01/2019	11:25:33 AM	32610	10855	6993877	3877	1004	NO2ULS	151.601	448.59	0	0
A244375654	09/01/2019	10:33:58 AM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0573986245	09/01/2019	11:33:58 AM	32610	10285	1578913	3157	376	NO2ULS	120.051	360.03	0	0
A244377501	09/01/2019	10:35:23 AM	Fuel Card	Electronic Authorization	4000	43396	FJ #507	JARRELL	TX	0516646504	09/01/2019	10:35:24 AM	32610	34210	2802338	4007	4007	NO2UTX	75.399	208.03	0	0
A244381354	09/01/2019	10:38:30 AM	Fuel Card	Electronic Authorization	4000	13164	PILOT #249	TROY	IL	0573988848	09/01/2019	10:38:30 AM	32610	10294	5326905	4419	419	NO2ULS	25.071	77.7	0	0
A244378332	09/01/2019	10:39:18 AM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224347273	09/01/2019	9:39:19 AM	32610	36985	2644227	9173	9173	NO2ULS	103.463	295.8	0	0
A244375797	09/01/2019	10:39:44 AM	Fuel Card	Electronic Authorization	4000	35132	PILOT #286	EATON	OH	0516645699	09/01/2019	11:39:44 AM	32610	10287	1744176	2015	804	NO2ULS	174.56	523.51	0	0
A244382036	09/01/2019	10:40:58 AM	Fuel Card	Electronic Authorization	4000	45048	FJ #742	LAKE POINT	UT	0516648671	09/01/2019	9:40:59 AM	32610	35384	4462750	2102	533	NO2ULS	133.818	406.67	0	0
A244381078	09/01/2019	10:43:49 AM	Fuel Card	Electronic Authorization	4000	26095	PILOT #909	SHELBY	MT	0132143139	09/01/2019	9:43:49 AM	32610	34775	4802559	2						

Eagle Fleet Services - T-chek Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code 1	Fuel Unit	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash
A244399179	09/01/2019	11:12:40 AM	Fuel Card	Electronic Authorization	4000	51066	FJ #759	CHEYENNE	WY	0224356339	09/01/2019	10:12:41 AM	32610	34239	2215705	0204	1404	NO2ULS	145.369	421.42	0	0
A244399469	09/01/2019	11:15:33 AM	Fuel Card	Electronic Authorization	4000	35223	PILOT #287	BURBANK	OH	0224356472	09/01/2019	12:15:34 PM	32610	35639	4675195	5195	7109	NO2ULS	107.041	321.02	0	0
A244401544	09/01/2019	11:17:12 AM	Fuel Card	Electronic Authorization	4000	15187	PILOT #594	SIOUX CITY	IA	0516657580	09/01/2019	11:17:13 AM	32610	35659	6338925	P6461	270	NO2ULS	69.219	200.67	0	0
A244402855	09/01/2019	11:19:19 AM	Fuel Card	Electronic Authorization	4000	26095	PILOT #909	SHELBY	MT	0132143439	09/01/2019	10:19:20 AM	32610	34775	4802468	2468	02	NO2ULS	40.188	114.9	0	0
A244399146	09/01/2019	11:23:47 AM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516656453	09/01/2019	12:23:47 PM	32610	34806	4383113	2760	276	NO2ULS	161.072	483.05	0	29
A244408302	09/01/2019	11:25:34 AM	Fuel Card	Electronic Authorization	4000	43451	FJ #738	TYE	TX	0410987394	09/01/2019	11:25:34 AM	32610	35646	2257459	7459	101	NO2ULS	51.942	142.27	0	0
A244399019	09/01/2019	11:28:18 AM	Fuel Card	Electronic Authorization	4000	52003	FJ #1061	SPRINGFIELD	MO	0410983218	09/01/2019	11:28:19 AM	32610	35384	4462974	2130	537	NO2ULS	176.848	495	0	0
A244411401	09/01/2019	11:32:13 AM	Fuel Card	Electronic Authorization	4000	42145	FJ #722	KNOXVILLE	TN	0235800491	09/01/2019	12:32:14 PM	32610	35475	3032570	2570	173	NO2ULS	199.012	566.99	0	0
A244410210	09/01/2019	11:32:25 AM	Fuel Card	Electronic Authorization	4000	36096	FJ #705	SAYRE	OK	0235799926	09/01/2019	11:32:26 AM	32610	36985	2643484	312	312	NO2ULS	74	207.13	0	0
A244414813	09/01/2019	11:39:07 AM	Fuel Card	Electronic Authorization	4000	4042	FJ #606	TEXARKANA	AR	0516663983	09/01/2019	11:39:08 AM	32610	34766	1053610	1339	1339	NO2ULS	205.286	554.07	0	0
A244416598	09/01/2019	11:44:48 AM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516664919	09/01/2019	11:44:49 AM	32610	34769	4303210	2500	2500	NO2ULS	112.373	310.04	0	0
A244418234	09/01/2019	11:47:00 AM	Fuel Card	Electronic Authorization	4000	23225	FJ #576	NORTHFIELD	MN	0224365141	09/01/2019	11:47:00 AM	32610	34765	3970514	1975	170	ULB20	113.259	339.66	0	0
A244421587	09/01/2019	11:50:54 AM	Fuel Card	Electronic Authorization	4000	17144	PILOT #392	SONORA	KY	0421345385	09/01/2019	12:50:55 PM	32610	35662	3588795	8795	1404	NO2ULS	163.004	466.03	0	0
A244423468	09/01/2019	11:53:50 AM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516668484	09/01/2019	12:53:50 PM	32610	34807	1464601	4601	212	NO2ULS	170.609	504.83	0	0
A244423100	09/01/2019	11:59:37 AM	Fuel Card	Electronic Authorization	4000	51076	FJ #763	RAWLINS	WY	0421346149	09/01/2019	10:59:37 AM	32610	35972	5376090	5012	110	NO2ULS	197.512	600.24	0	0
A244426583	09/01/2019	12:03:10 PM	Fuel Card	Electronic Authorization	4000	43438	FJ #730	LAREDO	TX	0410995811	09/01/2019	12:03:11 PM	32610	10658	5806314	6314	88632	NO2ULS	27.429	76.77	250	0
A244428341	09/01/2019	12:04:26 PM	Fuel Card	Electronic Authorization	4000	15064	FJ #636	DAVENPORT	IA	0235808448	09/01/2019	12:04:27 PM	32610	35659	6339030	P1162	V18106	NO2ULS	106.85	320.44	0	0
A244429774	09/01/2019	12:07:01 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132143722	09/01/2019	11:07:01 AM	32610	10268	3163631	3011	311	NO2ULS	103.955	299.29	0	0
A244428815	09/01/2019	12:13:28 PM	Fuel Card	Electronic Authorization	4000	15064	FJ #636	DAVENPORT	IA	0235808673	09/01/2019	12:13:28 PM	32610	35659	6339386	P3987	643451	NO2ULS	120.084	360.13	0	0
A244436878	09/01/2019	12:18:02 PM	Fuel Card	Electronic Authorization	4000	35951	PILOT #303	NAPOLEON	OH	0224374045	09/01/2019	1:18:03 PM	32610	11081	1794106	9648	D4169	NO2ULS	158.379	484.48	100	0
A244437485	09/01/2019	12:22:00 PM	Fuel Card	Electronic Authorization	4000	4284	PILOT #118	BENTON	AR	0224374370	09/01/2019	12:22:00 PM	32610	34803	1131952	3480	256	NO2ULS	130.046	377	0	0
A244436711	09/01/2019	12:22:04 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132143788	09/01/2019	11:22:04 AM	32610	10268	3163623	3003	303	NO2ULS	190.024	547.08	0	0
A244440285	09/01/2019	12:25:14 PM	Fuel Card	Electronic Authorization	4000	15265	PILOT #043	WALCOTT	IA	0574016620	09/01/2019	12:25:14 PM	32610	35385	1545797	5921	2159	NO2ULS	120.007	359.9	0	0
A244441904	09/01/2019	12:28:43 PM	Fuel Card	Electronic Authorization	4000	25177	PILOT #385	COLLINS	MO	0224376677	09/01/2019	12:28:43 PM	32610	32630	3369675	9675	123	NO2ULS	143.662	402.11	150	0
A244442493	09/01/2019	12:30:29 PM	Fuel Card	Electronic Authorization	4000	48394	FJ #965	ELLENSBURG	WA	0574017696	09/01/2019	10:30:29 AM	32610	35768	6406250	4335	155	NO2ULS	149.657	523.65	0	200
A244446867	09/01/2019	12:30:49 PM	Fuel Card	Electronic Authorization	4000	23226	PILOT #590	ALEXANDRIA	MN	0235816648	09/01/2019	12:30:49 PM	32610	10602	6947923	4325	105	ULB20	71.591	203.25	0	0
A244450429	09/01/2019	12:30:51 PM	Fuel Card	Electronic Authorization	4000	15265	PILOT #043	WALCOTT	IA	0574021272	09/01/2019	12:30:52 PM	32610	35385	1545797	5921	2159	NO2ULS	0	0	60	0
A244444549	09/01/2019	12:31:26 PM	Fuel Card	Electronic Authorization	4000	43155	PILOT #486	TYLER	TX	0516679939	09/01/2019	12:31:27 PM	32610	34215	6218184	1957	101	NO2UTX	153.788	415.07	0	0
A244448947	09/01/2019	12:36:18 PM	Fuel Card	Electronic Authorization	4000	25157	PILOT #301	MARSTON	MO	0235817583	09/01/2019	12:36:18 PM	32610	35304	3809175	8425	IGL80	NO2ULS	77.595	214.08	0	0
A244450390	09/01/2019	12:36:50 PM	Fuel Card	Electronic Authorization	4000	38156	PILOT #871	PINE GROVE	PA	0574021264	09/01/2019	1:36:50 PM	32610	35646	2257574	7574	139	ULSB2	73.309	252.11	0	0
A244457797	09/01/2019	12:43:11 PM	Fuel Card	Electronic Authorization	4000	43155	PILOT #486	TYLER	TX	0516687107	09/01/2019	12:43:12 PM	32610	34215	6218184	1957	101	0	0	0	90	0
A244452050	09/01/2019	12:47:58 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	01023150	09/01/2019	1:33:23 PM	32610	10852	3744216	7037	703	NO2ULS	202.017	500.8	0	0
A244458704	09/01/2019	12:50:44 PM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0516687607	09/01/2019	11:50:44 AM	32610	35275	4395497	2282	17	NO2ULS	139.231	411.98	0	0
A244462158	09/01/2019	12:58:21 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516689408	09/01/2019	12:58:21 PM	32610	35304	3807773	0973	IGL86	NO2ULS	162.27	447.7	0	0
A244462775	09/01/2019	1:03:30 PM	Fuel Card	Electronic Authorization	4000	32046	PILOT #394	NEWBURGH	NY	0574027241	09/01/2019	2:03:31 PM	32610	36734	2763746	3746	161	NO2ULS	110.839	394.48	0	0
A244469782	09/01/2019	1:04:57 PM	Fuel Card	Electronic Authorization	4000	20110	FJ #1171	MESQUITE	NV	0516693275	09/01/2019	11:04:58 AM	32610	35267	3730017	F108	1108	0	0	0	0	0
A244464382	09/01/2019	1:05:12 PM	Fuel Card	Electronic Authorization	4000	15394	PILOT #496	ATALUISA	IA	0574027987	09/01/2019	1:05:12 PM	32610	34803	1131598	1954	727	NO2ULS	157.402	472.05	0	0
A244471603	09/01/2019	1:06:09 PM	Fuel Card	Electronic Authorization	4000	22073	PILOT #284	MONROE	MI	0516694229	09/01/2019	2:06:09 PM	32610	35268	6813166	007	007	0	0	200	0	0
A244467627	09/01/2019	1:07:37 PM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224389421	09/01/2019	12:07:38 PM	32610	35659	6338859	P3380	643450	NO2ULS	91.843	262.58	0	0
A244464671	09/01/2019	1:14:39 PM	Fuel Card	Electronic Authorization	4000	5241	PILOT #381	HESPERIA	CA	0224387916	09/01/2019	11:14:40 AM	32610	10287	1744580	4019	819	CARBUL	110.24	418.8	0	100
A244471435	09/01/2019	1:14:56 PM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516694148	09/01/2019	2:14:56 PM	32610	32630	3368776	8776	110	NO2ULS	67.004	200.94	0	0
A244474476	09/01/2019	1:16:38 PM	Fuel Card	Electronic Authorization	4000	14262	PILOT #444	BRAZIL	IN	0516695923	09/01/2019	2:16:39 PM	32610	36899	1489657	9657	745480	NO2ULS	101.308	313.95	0	0
A244474341	09/01/2019	1:18:25 PM	Fuel Card	Electronic Authorization	4000	34028	FJ #685	FARGO	ND	0421372606	09/01/2019	1:18:26 PM	32610	35275	4395406	1983	0009	NO2ULS	200.395	552.89	0	0
A244475883	09/01/2019	1:25:11 PM	Fuel Card	Electronic Authorization	4000	25235	PILOT #442	HAYTI	MO	0574033304	09/01/2019	1:25:12 PM	32610	35767	3323086	3086	1827	NO2ULS	132.076	364.4	0	0
A244477840	09/01/2019	1:26:17 PM	Fuel Card	Electronic Authorization	4000	14264	PILOT #446	DALEVILLE	IN	0516697992	09/01/2019	2:26:18 PM	32610	34806	4382685	2160	216	NO2ULS	165.735	506.98	0	0
A244477848	09/01/2019	1:26:38 PM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0235830531	09/01/2019	12:26:39 PM	32610	36985	2643583	1688	1688	NO2ULS	151.033	437.84	0	0
A244477338	09/01/2019	1:26:59 PM	Fuel Card	Electronic Authorization	4000	36244	PILOT #556	CHOCTAW	OK	0516697687	09/01/2019	1:27:00 PM	32610	10269	6247043	7403	300	NO2ULS	147.716	407.55	0	0
A244479762	09/01/2019	1:27:32 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132144359	09/01/2019	12:27:33 PM	32610	35764	6073381	0006	410	NO2ULS	92.725	266.96	0	0
A244479547	09/01/2019	1:28:11 PM	Fuel Card	Electronic Authorization	4000	35951	PILOT #303	NAPOLEON	OH	0235831242	09/01/2019	2:28:12 PM	32610	35358	2299865	9865	1005	NO2ULS	152.23	465.67	0	0
A244481665	09/01/2019	1:29:23 PM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516700190	09/01/2019	2:29:23 PM	32610	35268	6813196	3190	004	NO2ULS	156.805	463.99	0	0

Eagle Fleet Services - T-chek Reporting
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Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code Unit	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash	
A244485070	09/01/2019	1:30:26 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132144417	09/01/2019	12:30:26 PM	32610	35764	6073381	0006	410	0	0	0	0	
A244480517	09/01/2019	1:30:49 PM	Fuel Card	Electronic Authorization	4000	34028	FJ #695	FARGO	ND	0421375978	09/01/2019	1:30:50 PM	32610	34765	3970688	7777	177	NOZULS	171.579	473.39	0	0
A244483994	09/01/2019	1:31:22 PM	Fuel Card	Electronic Authorization	4000	45095	PILOT #775	ST GEORGE	UT	0421377997	09/01/2019	12:31:23 PM	32610	10823	4331781	1781	551	NOZULS	41.726	125.14	0	0
A244482952	09/01/2019	1:32:52 PM	Fuel Card	Electronic Authorization	4000	38378	FJ #707	BROOKVILLE	PA	0421377390	09/01/2019	2:32:53 PM	32610	37287	3765708	5708	51	ULSB2	180.683	643.05	0	0
A244481215	09/01/2019	1:33:05 PM	Fuel Card	Electronic Authorization	4000	34028	FJ #685	FARGO	ND	0421376376	09/01/2019	1:33:05 PM	32610	35031	2097855	7855	5001	NOZULS	200.165	552.26	0	0
A244489379	09/01/2019	1:38:21 PM	Fuel Card	Electronic Authorization	4000	31020	PILOT #1083	STRATFORD	TX	0421381116	09/01/2019	1:38:21 PM	32610	10852	3744372	4372	708	ULSB5	70.392	201.25	0	0
A244487155	09/01/2019	1:41:46 PM	Fuel Card	Electronic Authorization	4000	13184	PILOT #165	EFFINGHAM	IL	0516703526	09/01/2019	1:41:46 PM	32610	35659	6339220	P6661	825419	NOZULS	99.314	307.77	0	0
A244485280	09/01/2019	1:43:01 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00106652	09/01/2019	2:37:51 PM	32610	34043	3910338	0338	DT26	NOZULS	147.234	364.99	0	0
A244496126	09/01/2019	1:51:22 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132144581	09/01/2019	12:51:23 PM	32610	34047	4243036	0902	100902	NOZULS	60.019	172.79	0	0
A244497905	09/01/2019	1:55:57 PM	Fuel Card	Electronic Authorization	4000	25157	PILOT #301	MARSTON	MO	0235838257	09/01/2019	1:55:58 PM	32610	35646	2257392	7392	305	NOZULS	36.246	100	0	0
A244501593	09/01/2019	1:59:54 PM	Fuel Card	Electronic Authorization	4000	22073	PILOT #284	MONROE	MI	0516711940	09/01/2019	2:59:55 PM	32610	34771	4469797	9797	9052	NOZULS	60.181	184.09	0	0
A244496532	09/01/2019	2:03:59 PM	Fuel Card	Electronic Authorization	4000	4002	PILOT #492	CADDO VALLY	AR	0516709060	09/01/2019	2:04:00 PM	32610	34803	1131812	0407	704	ULSB5	128.9	354.35	0	0
A244502821	09/01/2019	2:04:08 PM	Fuel Card	Electronic Authorization	4000	26095	PILOT #909	SHELBY	MT	0132144658	09/01/2019	1:04:09 PM	32610	35276	1478692	2742	112	NOZULS	210.127	600.75	0	0
A244504815	09/01/2019	2:04:45 PM	Fuel Card	Electronic Authorization	4000	22578	FJ #667	LANSING	MI	0224409548	09/01/2019	3:04:45 PM	32610	34034	6161913	1913	9255	NOZULS	65.468	202.89	0	0
A244507684	09/01/2019	2:09:27 PM	Fuel Card	Electronic Authorization	4000	25065	FJ #669	JOPLIN	MO	0574046493	09/01/2019	2:09:27 PM	32610	34817	2296556	1988	144	NOZULS	20.042	55.3	0	0
A244509688	09/01/2019	2:09:36 PM	Fuel Card	Electronic Authorization	4000	22303	PILOT #021	DEXTER	MI	0235843180	09/01/2019	3:09:37 PM	32610	32301	3001393	9303	304		0	0	0	200
A244504682	09/01/2019	2:13:18 PM	Fuel Card	Electronic Authorization	4000	10243	PILOT #090	FT PIERCE	FL	0421389391	09/01/2019	3:13:18 PM	32610	35303	6726467	6467	00720	NOZULS	212.31	649.46	0	0
A244510845	09/01/2019	2:18:13 PM	Fuel Card	Electronic Authorization	4000	22304	PILOT #024	MONROE	MI	0411031255	09/01/2019	3:18:14 PM	32610	34737	1641323	1323	A201	NOZULS	109.946	336.32	0	0
A244515409	09/01/2019	2:22:48 PM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0574050012	09/01/2019	3:22:49 PM	32610	10832	2080471	0471	102	NOZULS	77.963	233.81	0	0
A244519247	09/01/2019	2:25:34 PM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0516721503	09/01/2019	3:25:35 PM	32610	10832	2080471	0471	102		0	0	0	100
A244513779	09/01/2019	2:27:41 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516718637	09/01/2019	2:27:42 PM	32610	35786	1903707	1332	1332	NOZULS	201.999	557.32	0	0
A244512741	09/01/2019	2:28:06 PM	Fuel Card	Electronic Authorization	4000	4123	PILOT #429	W MEMPHIS	AR	0574048761	09/01/2019	2:28:07 PM	32610	35303	6726541	10400		NOZULS	122.059	347.75	0	0
A244517320	09/01/2019	2:31:19 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00106615	09/01/2019	3:26:09 PM	32610	36994	6394753	3362	362	NOZULS	113.52	281.42	200	0
A244517012	09/01/2019	2:31:24 PM	Fuel Card	Electronic Authorization	4000	17136	PILOT #047	GEORGETOWN	KY	0421395585	09/01/2019	3:31:25 PM	32610	10270	3330024	0024	1104	NOZULS	249.214	707.52	0	0
A244522244	09/01/2019	2:33:59 PM	Fuel Card	Electronic Authorization	4000	47872	PILOT #491	HARRISBURG	VA	0224418314	09/01/2019	3:34:00 PM	32610	10519	3043262	3262	1103	NOZULS	71.78	200.91	0	0
A244510535	09/01/2019	2:34:59 PM	Fuel Card	Electronic Authorization	4000	22822	FJ #895	WOODHAVEN	MI	0516716904	09/01/2019	3:35:00 PM	32610	34806	4382628	2470	247	NOZULS	160.678	491.51	0	0
A244520272	09/01/2019	2:36:06 PM	Fuel Card	Electronic Authorization	4000	14122	FJ #649	INDIANAPLS	IN	0224417431	09/01/2019	3:36:06 PM	32610	35786	1903541	1315	1315	NOZULS	72.626	229.43	0	0
A244526541	09/01/2019	2:37:43 PM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0574055189	09/01/2019	3:37:44 PM	32610	10832	2080471	0471	102		0	0	0	100
A244513889	09/01/2019	2:41:44 PM	Fuel Card	Electronic Authorization	4000	51077	FJ #764	ROCK SPRNGS	WY	0421394037	09/01/2019	1:41:45 PM	32610	39892	1465491	1881	2044A	NOZULS	199.08	605	200	0
A244523344	09/01/2019	2:41:49 PM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516723556	09/01/2019	3:41:50 PM	32610	36994	6393763	3763	274	NOZULS	132.892	393.23	100	0
A244522791	09/01/2019	2:42:36 PM	Fuel Card	Electronic Authorization	4000	13136	FJ #644	LASALLE	IL	0411036439	09/01/2019	2:42:37 PM	32610	34210	2802387	4004	4004	NOZULS	172.499	510.42	0	0
A244523839	09/01/2019	2:45:00 PM	Fuel Card	Electronic Authorization	4000	43417	FJ #726	DALLAS	TX	0224419061	09/01/2019	2:45:00 PM	32610	35304	3807856	6698	IGL90	NOZUTX	178.825	482.65	0	0
A244524202	09/01/2019	2:47:46 PM	Fuel Card	Electronic Authorization	4000	33355	FJ #549	MT AIRY	NC	0516723986	09/01/2019	3:47:46 PM	32610	36950	2732485	4244	239	NOZULS	124.273	380.15	0	0
A244526210	09/01/2019	2:48:52 PM	Fuel Card	Electronic Authorization	4000	43568	PILOT #257	MIDLAND	TX	0516725037	09/01/2019	2:48:53 PM	32610	35659	6339204	P3845	V18108	NOZULS	132.533	384.21	0	0
A244530279	09/01/2019	2:49:31 PM	Fuel Card	Electronic Authorization	4000	22642	PILOT #026	OTTAWA LKE	MI	0224422100	09/01/2019	3:49:32 PM	32610	10291	2077212	6492	36	NOZULS	86.237	262.07	0	0
A244533661	09/01/2019	2:49:35 PM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516728635	09/01/2019	3:49:35 PM	32610	35385	1545854	2165	2165		0	0	15	0
A244531609	09/01/2019	2:54:13 PM	Fuel Card	Electronic Authorization	4000	22822	FJ #895	WOODHAVEN	MI	0516727629	09/01/2019	3:54:14 PM	32610	38717	2722148	7097	7097	NOZULS	100.858	308.52	0	0
A244531394	09/01/2019	2:55:38 PM	Fuel Card	Electronic Authorization	4000	47135	PILOT #642	TOMS BROOK	VA	0574057594	09/01/2019	3:55:38 PM	32610	10543	5040134	0325	1788	NOZULS	162.554	481	0	0
A244532167	09/01/2019	2:55:51 PM	Fuel Card	Electronic Authorization	4000	25235	PILOT #442	HAYTI	MO	0516727894	09/01/2019	2:55:52 PM	32610	35304	3809209	9209	IGL107	NOZULS	157.033	433.25	0	0
A244533001	09/01/2019	2:56:21 PM	Fuel Card	Electronic Authorization	4000	51063	PILOT #141	EVANSTON	WY	0574058308	09/01/2019	1:56:22 PM	32610	36950	2732552	9729	247	NOZULS	94.916	309.33	0	0
A244537832	09/01/2019	2:58:27 PM	Fuel Card	Electronic Authorization	4000	13136	FJ #644	LASALLE	IL	0411042793	09/01/2019	2:58:28 PM	32610	10294	5326590	4432	432	NOZULS	20.122	59.54	0	0
A244532561	09/01/2019	3:00:36 PM	Fuel Card	Electronic Authorization	4000	26094	PILOT #908	ROCKER	MT	0132144965	09/01/2019	2:00:37 PM	32610	10268	3163615	3006	306	NOZULS	176.883	507.48	0	0
A244535822	09/01/2019	3:05:28 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574059554	09/01/2019	3:05:29 PM	32610	34766	1053651	2501	2501	NOZULS	182.33	492.11	0	0
A244540701	09/01/2019	3:07:20 PM	Fuel Card	Electronic Authorization	4000	42243	PILOT #411	LEBANON	TN	0421407146	09/01/2019	3:07:20 PM	32610	36985	2643922	5145	5145	NOZULS	58.986	171	0	0
A244542295	09/01/2019	3:08:37 PM	Fuel Card	Electronic Authorization	4000	38285	PILOT #081	PORTERSVILL	PA	0574062261	09/01/2019	4:08:37 PM	32610	34815	2129922	3939	393	ULSB2	66.442	212.55	0	0
A244530944	09/01/2019	3:09:15 PM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0574057373	09/01/2019	4:09:15 PM	32610	39892	1465533</							

Eagle Fleet Services - T-chek Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code Unit	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash	
A244554680	09/01/2019	3:38:18 PM	Fuel Card	Electronic Authorization	4000	5202	PILOT #200	BORON	CA	0421414387	09/01/2019	1:38:19 PM	32610	35086	3673209	3209	800	CARBUL	110.128	422.78	0	0
A244555126	09/01/2019	3:39:19 PM	Fuel Card	Electronic Authorization	4000	25093	FJ #673	SULLIVAN	MO	0421414601	09/01/2019	3:39:19 PM	32610	36950	2732311	8232	232	NOZULS	172.265	499.4	200	0
A244555924	09/01/2019	3:42:28 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132145263	09/01/2019	2:42:29 PM	32610	35279	4728028	3247	1313	NOZULS	88.199	253.92	0	0
A244564452	09/01/2019	3:44:11 PM	Fuel Card	Electronic Authorization	4000	14242	PILOT #028	DALEVILLE	IN	0224439486	09/01/2019	3:44:12 PM	32610	35990	6873392	1010	7572	NOZULS	100.356	306.99	0	0
A244561945	09/01/2019	3:45:38 PM	Fuel Card	Electronic Authorization	4000	37061	PILOT #233	RICE HILL	OR	0516743761	09/01/2019	1:45:38 PM	32610	34216	3301470	1470	529	ULSB5	153.79	436.61	0	0
A244563969	09/01/2019	3:49:41 PM	Fuel Card	Electronic Authorization	4000	13344	PILOT #473	CHANNAHON	IL	0421418910	09/01/2019	3:49:41 PM	32610	10852	3744240	7077	707	NOZULS	182.054	556.9	0	0
A244569848	09/01/2019	3:53:48 PM	Fuel Card	Electronic Authorization	4000	33212	PILOT #900	DUNN	NC	0574073847	09/01/2019	4:53:48 PM	32610	11054	2547966	7786	726	NOZULS	107.077	321.12	0	0
A244569191	09/01/2019	3:55:33 PM	Fuel Card	Electronic Authorization	4000	43675	PILOT #157	SULPHUR SPR	TX	0574073535	09/01/2019	3:55:34 PM	32610	35786	1903426	1414	1414	NOZUTX	125.305	338.2	0	0
A244568570	09/01/2019	3:56:32 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX INC	DETROIT	MI	010223166	09/01/2019	4:41:56 PM	32610	35786	1903871	1421	1421	NOZULS	168.209	416.99	0	0
A244567226	09/01/2019	3:58:26 PM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0235867083	09/01/2019	2:58:26 PM	32610	36950	2732535	8906	250	NOZULS	190.769	553.04	0	0
A244568845	09/01/2019	4:01:34 PM	Fuel Card	Electronic Authorization	4000	43494	PILOT #435	ANTHONY	TX	0224441541	09/01/2019	4:01:35 PM	32610	35041	2929974	9974	1206	NOZULS	111.37	334	0	0
A244572740	09/01/2019	4:06:08 PM	Fuel Card	Electronic Authorization	4000	47019	FJ #1086	MARION	IN	0421423271	09/01/2019	5:06:08 PM	32610	34769	4303392	1608	1608	NOZULS	216.179	661.29	0	0
A244577970	09/01/2019	4:08:19 PM	Fuel Card	Electronic Authorization	4000	12274	FJ #639	POST FALLS	ID	0421425571	09/01/2019	2:08:20 PM	32610	38717	2722726	8006	8006	NOZULS	114.85	362.81	0	0
A244575014	09/01/2019	4:11:05 PM	Fuel Card	Electronic Authorization	4000	26095	PILOT #909	SHELBY	MT	0132145429	09/01/2019	3:11:05 PM	32610	10815	3666401	9990	1000	NOZULS	149.002	426	0	0
A244560289	09/01/2019	4:11:30 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516742899	09/01/2019	4:11:30 PM	32610	10824	1415802	1050	105	NOZULS	117.459	324.07	0	0
A244580836	09/01/2019	4:14:05 PM	Fuel Card	Electronic Authorization	4000	43420	PILOT #1059	SCHULENBERG	TX	0516753024	09/01/2019	4:14:06 PM	32610	34239	2215762	5762	F909	NOZUTX	149.774	419.22	0	0
A244584895	09/01/2019	4:14:39 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516754909	09/01/2019	4:14:40 PM	32610	10824	1415802	1050	105	NOZULS	0	0	0	150
A244577621	09/01/2019	4:15:23 PM	Fuel Card	Electronic Authorization	4000	45087	FJ #746	SALT LK CTY	UT	0421425431	09/01/2019	3:15:23 PM	32610	34806	4382495	2060	206	NOZULS	52.239	154.58	0	200
A244581401	09/01/2019	4:18:07 PM	Fuel Card	Electronic Authorization	4000	14127	FJ #650	LAKE STATN	IN	0224447266	09/01/2019	5:18:08 PM	32610	10820	1082197	1538	1538	NOZULS	52.53	160.69	0	0
A244581816	09/01/2019	4:19:15 PM	Fuel Card	Electronic Authorization	4000	14445	FJ #304	NEW HAVEN	IN	0224447437	09/01/2019	5:19:16 PM	32610	34815	2129815	3999	399	NOZULS	163.626	507.08	0	0
A244579877	09/01/2019	4:19:28 PM	Fuel Card	Electronic Authorization	4000	15265	PILOT #043	WALCOTT	IA	0516752556	09/01/2019	4:19:28 PM	32610	35768	6406235	3348	101	NOZULS	130.097	390.16	0	0
A244587662	09/01/2019	4:19:35 PM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421429991	09/01/2019	5:19:36 PM	32610	34806	4381836	2070	207	NOZULS	20.473	66.72	0	0
A244588184	09/01/2019	4:20:25 PM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421430230	09/01/2019	5:20:26 PM	32610	34806	4381836	2070	207	NOZULS	0	0	0	100
A244583131	09/01/2019	4:22:22 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574079674	09/01/2019	4:22:22 PM	32610	34817	2296556	1988	144	NOZULS	203.247	548.56	0	0
A244583751	09/01/2019	4:23:29 PM	Fuel Card	Electronic Authorization	4000	40173	PILOT #060	BOWMAN	SC	0421428187	09/01/2019	5:23:29 PM	32610	35475	3032752	2752	166	NOZULS	170.519	470.46	0	0
A244587994	09/01/2019	4:24:31 PM	Fuel Card	Electronic Authorization	4000	15118	PILOT #373	DES MOINES	IA	0421430149	09/01/2019	4:24:32 PM	32610	39892	1465392	1445	2082	NOZULS	109.35	310.44	0	0
A244591170	09/01/2019	4:25:27 PM	Fuel Card	Electronic Authorization	4000	15265	PILOT #043	WALCOTT	IA	0574083184	09/01/2019	4:25:27 PM	32610	35768	6406235	3348	101	NOZULS	0	0	0	30
A244588046	09/01/2019	4:28:22 PM	Fuel Card	Electronic Authorization	4000	35097	FJ #694	AUSTINBURG	OH	0235875587	09/01/2019	5:28:22 PM	32610	39907	5712849	1558	558	NOZULS	169.261	541.47	0	0
A244589729	09/01/2019	4:30:13 PM	Fuel Card	Electronic Authorization	4000	27614	PILOT #904	BIG SPRNGS	NE	0224451125	09/01/2019	3:30:14 PM	32610	34815	2129997	4019	401	NOZULS	135.419	387.16	0	0
A244587255	09/01/2019	4:30:48 PM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516756127	09/01/2019	4:30:49 PM	32610	32630	3368495	8495	100	NOZULS	85.005	241.33	0	0
A244591853	09/01/2019	4:36:46 PM	Fuel Card	Electronic Authorization	4000	26526	PILOT #917	GREAT FALLS	MT	0132145625	09/01/2019	3:36:46 PM	32610	10255	5082219	1117	1319	NOZULS	151.925	437.39	0	0
A244591718	09/01/2019	4:37:35 PM	Fuel Card	Electronic Authorization	4000	51044	PILOT #402	CHEYENNE	WY	0224452021	09/01/2019	3:37:35 PM	32610	11081	1794098	5334	D4152	NOZULS	122.837	356.1	100	0
A244592837	09/01/2019	4:45:06 PM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421432204	09/01/2019	5:45:07 PM	32610	34059	5242011	136	136	NOZULS	136.064	443.43	0	0
A244599177	09/01/2019	4:46:07 PM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421434827	09/01/2019	5:46:07 PM	32610	34059	5241930	142	142	NOZULS	68.053	221.78	0	0
A244597891	09/01/2019	4:46:58 PM	Fuel Card	Electronic Authorization	4000	35951	PILOT #303	NAPOLEON	OH	0224454749	09/01/2019	5:46:58 PM	32610	34806	4381877	1910	191	NOZULS	143.84	440.01	0	0
A244600561	09/01/2019	4:47:22 PM	Fuel Card	Electronic Authorization	4000	26094	PILOT #908	ROCKER	MT	0132145742	09/01/2019	3:47:22 PM	32610	35267	3729902	1112	F1112	NOZULS	110.69	317.57	0	0
A244597703	09/01/2019	4:47:25 PM	Fuel Card	Electronic Authorization	4000	14263	PILOT #445	BURNS HRBR	IN	0224454685	09/01/2019	4:47:25 PM	32610	10294	5326822	4421	4121	NOZULS	211.622	647.35	0	0
A244590012	09/01/2019	4:48:05 PM	Fuel Card	Electronic Authorization	4000	47123	PILOT #4619	WYTHEVILLE	VA	0411063717	09/01/2019	5:48:05 PM	32610	35665	6838262	P0800	V19117	NOZULS	237.981	689.91	0	0
A244597977	09/01/2019	4:49:02 PM	Fuel Card	Electronic Authorization	4000	36355	PILOT #498	ATOKA	OK	0411066873	09/01/2019	4:49:02 PM	32610	35659	6339105	P7016	825418	NOZULS	121.729	348.02	0	0
A244601706	09/01/2019	4:51:06 PM	Fuel Card	Electronic Authorization	4000	43876	PILOT #209	VAN HORN	TX	0516762663	09/01/2019	4:51:06 PM	32610	35303	6726319		0712	NOZULS	167.54	492.4	0	0
A244607239	09/01/2019	4:52:13 PM	Fuel Card	Electronic Authorization	4000	14263	PILOT #445	BURNS HRBR	IN	0224458743	09/01/2019	4:52:13 PM	32610	10294	5326822	4421	421	NOZULS	0	0	200	0
A244596775	09/01/2019	4:53:21 PM	Fuel Card	Electronic Authorization	4000	32076	FJ #693	PEMBROKE	NY	0421433809	09/01/2019	5:53:22 PM	32610	35048	6512248	6302	233	NOZULS	78.525	255.91	200	0
A244603918	09/01/2019	4:55:45 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516763642	09/01/2019	4:55:46 PM	32610	32644	4533105	1445	17	NOZULS	186.215	403.41	0	0
A244605946	09/01/2019	4:58:11 PM	Fuel Card	Electronic Authorization	4000	4125	PILOT #332	N LITTLE RK	AR	0224458183	09/01/2019	4:58:12 PM	32610	34815	2129948	3969	396	NOZULS	110.994	321.77	0	0
A244607181	09/01/2019	4:59:19 PM	Fuel Card	Electronic Authorization	4000	11611	FJ #627	BRUNSWICK	GA	0421438202	09/01/2019	5:59:19 PM	32610	36925	3652286	344	344	NOZULS	168.527	488.56	0	0
A244606294	09/01/2019	4:59:35 PM	Fuel Card	Electronic Authorization	4000	4002	PILOT #492	CADDO VALLY	AR	0516764758	09/01/2019	4:59:36 PM	32610	35304	3808458	6232	IGL101	ULSB5	176.226	484.45	0	0
A244602780	09/01/2019	5:02:44 PM	Fuel Card	Electronic Authorization	4000	4044	FJ #607	W MEMPHIS	AR	0421436291	09/01/2019	5:02:44 PM	32610	35999	4622056	8513	5005	NOZULS	120.918	344.5	0	200
A244609577	09/01/2019	5:03:57 PM	Fuel Card	Electronic Authorization	4000	17056	FJ #661	FRANKLIN	KY	0224459745	09/01/2019	5:03:58 PM	32610	35303	6726228	6228	1150	NOZULS	195.011	557.54	0	0
A244611097	09/01/2019	5:09:11 PM	Fuel Card	Electronic Authorization	4000	15382	PILOT #407	CLEAR LAKE	IA	0421439790	09/01/2019	5:09:12 PM	32610	36889	6657852	1133	133	NOZULS	157.741	447.83	0	0
A244610668	09/01/2019	5:10:35 PM	Fuel Card	Electronic Authorization	4000	33171	PILOT #056	KANNAPOLIS	NC	0224460184	09/01/2019	6:10:36 PM	32610	38726	6470389	0389	203	NOZULS	98.4	269.52	0	0
A244614726	09/01/2019	5:16:09 PM	Fuel Card	Electronic Authorization	40																	

Eagle Fleet Services - T-check Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code 1	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash	
A244621851	09/01/2019	5:24:19 PM	Fuel Card	Electronic Authorization	4000	36010	PILOT #4558	CALHOUN	GA	0411076466	09/01/2019	6:24:19 PM	32610	34802	4048674	4768	1527	NO2ULS	190.029	539.49	0	0
A244613209	09/01/2019	5:24:47 PM	Fuel Card	Electronic Authorization	4000	25293	FJ #571	CHARLESTON	MO	0235886146	09/01/2019	5:24:47 PM	32610	35303	6728350	6350	0724	NO2ULS	195.191	538.53	0	100
A244624887	09/01/2019	5:26:25 PM	Fuel Card	Electronic Authorization	4000	6051	PILOT #592	GRAND JCT	CO	0516772712	09/01/2019	4:26:25 PM	32610	10285	1578657	2589	344	NO2ULS	122.022	372.05	0	0
A244628525	09/01/2019	5:35:37 PM	Fuel Card	Electronic Authorization	4000	35271	PILOT #002	AUSTINBURG	OH	0224467576	09/01/2019	6:35:38 PM	32610	35384	4462925	2129	523	NO2ULS	129.317	413.69	0	0
A244627186	09/01/2019	5:37:13 PM	Fuel Card	Electronic Authorization	4000	22102	PILOT #296	DEXTER	MI	0224467009	09/01/2019	6:37:13 PM	32610	36985	2643765	1703	1703	NO2ULS	139.24	417.58	0	0
A244629137	09/01/2019	5:37:43 PM	Fuel Card	Electronic Authorization	4000	14113	PILOT #271	GARY	IN	0411079272	09/01/2019	5:37:43 PM	32610	35276	1478585	9401	101	NO2ULS	136.263	416.83	0	0
A244628204	09/01/2019	5:40:26 PM	Fuel Card	Electronic Authorization	4000	51063	PILOT #141	EVANSTON	WY	0574099215	09/01/2019	4:40:27 PM	32610	36985	2644201	8464	8464	NO2ULS	155.74	507.56	0	0
A244630505	09/01/2019	5:42:10 PM	Fuel Card	Electronic Authorization	4000	43448	FJ #737	SAN ANTONIO	TX	0411079743	09/01/2019	5:42:10 PM	32610	34215	6218275	1991	1090	NO2UTX	143.464	395.82	0	0
A244630438	09/01/2019	5:42:21 PM	Fuel Card	Electronic Authorization	4000	49055	PILOT #1577	PIONEER	TN	0411079725	09/01/2019	6:42:22 PM	32610	10820	1082304	1534	1534	NO2ULS	141.817	405.45	0	0
A244629143	09/01/2019	5:44:00 PM	Fuel Card	Electronic Authorization	4000	14125	PILOT #297	TERRE HAUTE	IN	0235892526	09/01/2019	6:44:00 PM	32610	35288	2476976	6976	374	NO2ULS	179.007	561.9	0	0
A244637316	09/01/2019	5:47:33 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516777899	09/01/2019	5:47:33 PM	32610	35744	4409603	1101	C1101	NO2ULS	94.69	261.25	0	0
A244636164	09/01/2019	5:48:19 PM	Fuel Card	Electronic Authorization	4000	13098	FJ #643	EFFINGHAM	IL	0235895223	09/01/2019	5:48:20 PM	32610	35304	3809142	9142	IGL93	NO2ULS	160.481	497.33	0	0
A244636440	09/01/2019	5:51:49 PM	Fuel Card	Electronic Authorization	4000	44085	PILOT #7976	TROUTMAN	NC	0224470847	09/01/2019	6:51:50 PM	32610	36733	5681101	1101	326	NO2ULS	81.971	258.95	0	0
A244642886	09/01/2019	5:54:43 PM	Fuel Card	Electronic Authorization	4000	35951	PILOT #303	NAPOLEON	OH	0235897808	09/01/2019	6:54:43 PM	32610	35228	3485661	5661	5513	NO2ULS	70.4	215.35	0	0
A244640047	09/01/2019	6:00:26 PM	Fuel Card	Electronic Authorization	4000	22304	PILOT #024	MONROE	MI	0411083318	09/01/2019	7:00:27 PM	32610	34809	1631126	8458	30735	NO2ULS	203.404	622.21	376	0
A244644480	09/01/2019	6:03:53 PM	Fuel Card	Electronic Authorization	4000	26021	FJ #924	BUTTE	MT	0132146306	09/01/2019	5:03:53 PM	32610	34047	4243036	0902	100902	NO2ULS	96.768	277.63	0	0
A244649658	09/01/2019	6:06:10 PM	Fuel Card	Electronic Authorization	4000	25093	FJ #673	SULLIVAN	MO	0411086812	09/01/2019	6:06:11 PM	32610	32629	6286595	4399	183	NO2ULS	60.001	173.94	0	0
A244646431	09/01/2019	6:06:42 PM	Fuel Card	Electronic Authorization	4000	25093	FJ #673	SULLIVAN	MO	0411085637	09/01/2019	6:06:42 PM	32610	10287	1744176	2015	804	NO2ULS	0	0	0	0
A244650963	09/01/2019	6:09:09 PM	Fuel Card	Electronic Authorization	17100	12003	TA	BOISE	ID	67151	09/01/2019	5:09:10 PM	32610	10285	1578749	5552	353	NO2ULS	88.776	283.99	0	0
A244648536	09/01/2019	6:09:27 PM	Fuel Card	Electronic Authorization	4000	30173	PILOT #210	MAHWAH	NJ	0421454489	09/01/2019	7:09:27 PM	32610	36950	2732014	5101	23	NO2ULS	130.002	397.68	200	0
A244651743	09/01/2019	6:11:47 PM	Fuel Card	Electronic Authorization	4000	15086	PILOT #268	WALCOTT	IA	0421455722	09/01/2019	6:11:47 PM	32610	36985	2643377	6521	6521	NO2ULS	104.759	314.17	0	0
A244652892	09/01/2019	6:13:27 PM	Fuel Card	Electronic Authorization	4000	32414	PILOT #494	ROTTERDAM	NY	0224477096	09/01/2019	7:13:28 PM	32610	34793	6299929	9929	115	0	0	0	0	
A244653376	09/01/2019	6:14:03 PM	Fuel Card	Electronic Authorization	4000	17102	PILOT #356	SHEPHERDSVI	KY	0516784458	09/01/2019	7:14:03 PM	32610	10245	4250304	9373	201	NO2ULS	97.354	278.34	0	0
A244650859	09/01/2019	6:17:53 PM	Fuel Card	Electronic Authorization	4000	35528	PILOT #457	BEAVERDAM	OH	0574108575	09/01/2019	7:17:53 PM	32610	34745	2306801	2039	9002	NO2ULS	127.635	377.67	0	0
A244651782	09/01/2019	6:19:22 PM	Fuel Card	Electronic Authorization	4000	22303	PILOT #021	DEXTER	MI	0235900965	09/01/2019	7:19:22 PM	32610	35994	1205947	0904	7862	NO2ULS	168.486	505.29	0	0
A244656945	09/01/2019	6:21:37 PM	Fuel Card	Electronic Authorization	4000	23226	PILOT #590	ALEXANDRIA	MN	0235902908	09/01/2019	6:21:37 PM	32610	35665	6838460	P6449	V18109	ULB20	49.336	140.06	0	0
A244653053	09/01/2019	6:21:53 PM	Fuel Card	Electronic Authorization	4000	36224	PILOT #460	OK CITY	OK	0235901442	09/01/2019	6:21:54 PM	32610	34817	2296408	5469	128	NO2ULS	148.038	408.44	0	0
A244657743	09/01/2019	6:26:55 PM	Fuel Card	Electronic Authorization	4000	25235	PILOT #442	HAYTI	MO	0574111263	09/01/2019	6:26:56 PM	32610	32301	3000981	9082	352	NO2ULS	119.607	330	0	0
A244661899	09/01/2019	6:27:31 PM	Fuel Card	Electronic Authorization	4000	23226	PILOT #590	ALEXANDRIA	MN	0235904713	09/01/2019	6:27:31 PM	32610	35062	1676741	6741	512	ULB20	49.448	140.38	0	0
A244657903	09/01/2019	6:29:39 PM	Fuel Card	Electronic Authorization	4000	14113	PILOT #271	GARY	IN	0411089791	09/01/2019	6:29:40 PM	32610	34805	1297902	7902	S102	NO2ULS	86.197	263.68	100	0
A244662637	09/01/2019	6:31:54 PM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516788191	09/01/2019	7:31:55 PM	32610	35741	1160100	1011	101	NO2ULS	79.082	234	0	0
A244661930	09/01/2019	6:31:58 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00023182	09/01/2019	7:17:23 PM	32610	34048	1326107	1006	1006	NO2ULS	92.625	229.62	0	0
A244660868	09/01/2019	6:32:14 PM	Fuel Card	Electronic Authorization	4000	43846	PILOT #1023	LUFKIN	TX	0574112528	09/01/2019	6:32:15 PM	32610	37059	2799989	3052	3052	NO2UTX	119.737	342.33	0	0
A244665819	09/01/2019	6:33:05 PM	Fuel Card	Electronic Authorization	4000	23226	PILOT #590	ALEXANDRIA	MN	0235906139	09/01/2019	6:33:06 PM	32610	35062	1676741	6741	512	ULB20	50.155	142.39	0	0
A244665953	09/01/2019	6:37:10 PM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516789449	09/01/2019	7:37:11 PM	32610	35787	4986949	0512	512	NO2ULS	129.295	382.58	0	0
A244668602	09/01/2019	6:38:28 PM	Fuel Card	Electronic Authorization	4000	32521	PILOT #322	BATH	NY	0421462085	09/01/2019	7:38:28 PM	32610	34806	4381513	2500	2500	NO2ULS	28.964	98.45	0	0
A244669390	09/01/2019	6:45:05 PM	Fuel Card	Electronic Authorization	4000	24175	PILOT #077	JACKSON	MS	0224483278	09/01/2019	6:45:05 PM	32610	35475	3032869	2889	174	NO2ULS	168.693	472.17	0	0
A244672198	09/01/2019	6:45:18 PM	Fuel Card	Electronic Authorization	4000	15125	PILOT #329	COUNCIL BL	IA	0411094924	09/01/2019	6:45:19 PM	32610	35086	3673191	3191	799	NO2ULS	84.095	248.84	0	0
A244662332	09/01/2019	6:45:21 PM	Fuel Card	Electronic Authorization	4000	27612	PILOT #901	ELM CREEK	NE	0421459762	09/01/2019	6:45:21 PM	32610	10292	5160239	0239	2039	NO2ULS	170.192	486.58	200	0
A244675311	09/01/2019	6:50:13 PM	Fuel Card	Electronic Authorization	4000	34026	FJ #684	BEACH	ND	0421464478	09/01/2019	5:50:14 PM	32610	35632	1092899	HK18	18	NO2ULS	98.463	295.29	0	0
A244673379	09/01/2019	6:51:30 PM	Fuel Card	Electronic Authorization	4000	42009	PILOT #226	DANDRIDGE	TN	0252742451	09/01/2019	7:51:31 PM	32610	35058	1344225	7106	7106	NO2ULS	125.321	355.79	0	0
A244671300	09/01/2019	6:54:58 PM	Fuel Card	Electronic Authorization	4000	48418	PILOT #583	FERNDALE	WA	0421463054	09/01/2019	4:54:58 PM	32610	39891	4382206	1516	9619	NO2ULS	178.184	580.7	0	0
A244680473	09/01/2019	7:00:10 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516795007	09/01/2019	7:00:10 PM	32610	35990	6873335	7565	7565	NO2ULS	81.673	225.34	0	0
A244679447	09/01/2019	7:00:29 PM	Fuel Card	Electronic Authorization	4000	45041	FJ #510	SCPIO	UT	0411097321	09/01/2019	6:00:30 PM	32610	35260	6147672	6211	0345	NO2ULS	73.034	215.38	0	0
A244683373	09/01/2019	7:06:34 PM	Fuel Card	Electronic Authorization	4000	4042	FJ #606	TEXARKANA	AR	0516796031	09/01/2019	7:06:35 PM	32610	35304	3808706	1991	IGL77	NO2ULS	110.769	298.97	0	0
A244684184	09/01/2019	7:06:38 PM	Fuel Card	Electronic Authorization	4000	22578	FJ #667	LANSING	MI	0235912493	09/01/2019											

Eagle Fleet Services - T-chek Reporting
Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Fuel Code 1	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash	
A244711775	09/01/2019	7:49:23 PM	Fuel Card	Electronic Authorization	4000	14242	PILOT #028	DALEVILLE	IN	0235921513	09/01/2019	7:49:23 PM	32610	35788	2070019	2027	TE158	NO2ULS	73.88	226	0	0
A244708828	09/01/2019	7:55:18 PM	Fuel Card	Electronic Authorization	4000	3295	FJ #610	KINGMAN	AZ	0411106609	09/01/2019	6:55:19 PM	32610	35303	6725261	5261	1300	NO2ULS	107.999	339.01	0	0
A244711670	09/01/2019	7:56:12 PM	Fuel Card	Electronic Authorization	4000	16041	PILOT #903	SALINA	KS	0574131460	09/01/2019	7:56:13 PM	32610	34765	3970589	1376	172	NO2ULS	129.573	362.67	0	0
A244711659	09/01/2019	7:56:39 PM	Fuel Card	Electronic Authorization	4000	27025	FJ #686	GREYTN	NE	0235921471	09/01/2019	7:56:40 PM	32610	34807	1464676	4676	272389	NO2ULS	96.895	280.9	0	0
A244716041	09/01/2019	8:00:41 PM	Fuel Card	Electronic Authorization	4000	30173	PILOT #210	MAHWAH	NJ	0421477787	09/01/2019	9:00:41 PM	32610	36950	2732469	9623	228	NO2ULS	117.017	357.96	0	0
A244723971	09/01/2019	8:06:47 PM	Fuel Card	Electronic Authorization	4000	27025	FJ #686	GREYTN	NE	0235925217	09/01/2019	8:06:48 PM	32610	34807	1464676	4676	272389		0	100	0	0
A244717990	09/01/2019	8:07:23 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00023194	09/01/2019	8:52:47 PM	32610	10294	5326905	4419	419	NO2ULS	233.085	577.82	62	0
A244718970	09/01/2019	8:07:47 PM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0574133922	09/01/2019	7:07:48 PM	32610	34046	1159797	9797	612	NO2ULS	142.06	420.36	0	0
A244702751	09/01/2019	8:12:26 PM	Fuel Card	Electronic Authorization	4000	40058	FJ #712	COLUMBIA	SC	0224494519	09/01/2019	9:12:27 PM	32610	10824	1415066	1030	103	NO2ULS	251.982	695.22	0	100
A244726355	09/01/2019	8:13:23 PM	Fuel Card	Electronic Authorization	4000	22643	PILOT #017	BATTLE CRK	MI	0574136336	09/01/2019	9:13:23 PM	32610	10553	5871710	9704	1301	NO2ULS	40.2	120.56	0	0
A244727132	09/01/2019	8:19:33 PM	Fuel Card	Electronic Authorization	4000	36105	FJ #704	EDMOND	OK	0516811155	09/01/2019	8:19:34 PM	32610	10262	2664399	9934	118	NO2ULS	173.686	468.78	0	0
A244724430	09/01/2019	8:20:39 PM	Fuel Card	Electronic Authorization	4000	5545	PILOT #343	OTAY MESA	CA	0235925391	09/01/2019	6:20:39 PM	32610	35788	2069714	8811	TE132	CARBUL	68.454	266.9	60	0
A244723471	09/01/2019	8:20:42 PM	Fuel Card	Electronic Authorization	4000	4042	FJ #606	TEXARKANA	AR	0516809967	09/01/2019	8:20:43 PM	32610	35304	3809092	9092	IGL82	NO2ULS	136.241	367.71	0	0
A244728613	09/01/2019	8:20:51 PM	Fuel Card	Electronic Authorization	4000	22577	FJ #666	BENTON HARB	MI	0516810992	09/01/2019	9:20:52 PM	32610	10832	2080489	0489	103	NO2ULS	187.023	560.88	0	100
A244729974	09/01/2019	8:23:57 PM	Fuel Card	Electronic Authorization	4000	25066	FJ #671	MATTHEWS	MO	0516812053	09/01/2019	8:23:57 PM	32610	34803	1131895	1895	255	NO2ULS	148.314	409.2	0	0
A244730381	09/01/2019	8:24:19 PM	Fuel Card	Electronic Authorization	4000	43675	PILOT #157	SULPHUR SPR	TX	0574137621	09/01/2019	8:24:19 PM	32610	35773	3822301	2301	110	NO2UTX	98.183	265	0	0
A244724193	09/01/2019	8:28:10 PM	Fuel Card	Electronic Authorization	4000	21063	PILOT #110	MONUMENT	CO	0421480146	09/01/2019	7:28:10 PM	32610	34239	2215010	5010	1405	NO2ULS	163.675	474.49	120	0
A244733280	09/01/2019	8:30:03 PM	Fuel Card	Electronic Authorization	4000	26522	PILOT #915	BILLINGS	MT	0132147110	09/01/2019	7:30:03 PM	32610	37150	1369263	9263	200	NO2ULS	198.007	568.08	0	0
A244735021	09/01/2019	8:30:41 PM	Fuel Card	Electronic Authorization	4000	31427	PILOT #1070	SANTA ROSA	NM	0235928546	09/01/2019	7:30:41 PM	32610	34803	1131721	0729	729	NO2ULS	89.118	263.7	0	0
A244737147	09/01/2019	8:36:33 PM	Fuel Card	Electronic Authorization	4000	34028	FJ #685	FARGO	ND	0421483633	09/01/2019	8:36:33 PM	32610	10602	6947857	4324	104	NO2ULS	56.161	154.95	0	0
A244741068	09/01/2019	8:41:23 PM	Fuel Card	Electronic Authorization	4000	48418	PILOT #583	FERNDALE	WA	0421485202	09/01/2019	6:41:24 PM	32610	39891	4382099	8000	1925	NO2ULS	61.5	200.43	0	0
A244742017	09/01/2019	8:41:43 PM	Fuel Card	Electronic Authorization	4000	27033	FJ #687	N PLATTE	NE	0411116557	09/01/2019	8:41:43 PM	32610	39892	1465202	50310	2064	NO2ULS	62.437	178.51	0	0
A244745097	09/01/2019	8:46:03 PM	Fuel Card	Electronic Authorization	4000	25065	FJ #669	JOPLIN	MO	0574142699	09/01/2019	8:46:04 PM	32610	36950	2732584	1331	244	NO2ULS	101.058	278.82	0	0
A244740847	09/01/2019	8:46:53 PM	Fuel Card	Electronic Authorization	4000	30173	PILOT #210	MAHWAH	NJ	0421485126	09/01/2019	9:46:54 PM	32610	35752	5075023	8790	123	NO2ULS	167.929	513.69	350	0
A244746090	09/01/2019	8:52:04 PM	Fuel Card	Electronic Authorization	4000	30173	PILOT #210	MAHWAH	NJ	0421486618	09/01/2019	9:52:04 PM	32610	11054	2548287	0517	0752	NO2ULS	121.533	371.77	0	0
A244746216	09/01/2019	8:53:10 PM	Fuel Card	Electronic Authorization	4000	20110	FJ #1171	MESQUITE	NV	0516817664	09/01/2019	6:53:11 PM	32610	34775	4802518	2518	401	NO2ULS	84.956	276.87	0	0
A244736804	09/01/2019	8:54:05 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574139669	09/01/2019	8:54:06 PM	32610	34210	2802635	4001	4001	NO2ULS	138.001	372.46	100	0
A244742757	09/01/2019	8:58:19 PM	Fuel Card	Electronic Authorization	4000	15266	PILOT #913	ALTOONA	IA	0421485690	09/01/2019	8:58:20 PM	32610	10294	5326863	4646	406	NO2ULS	186.78	530.27	100	0
A244751944	09/01/2019	9:02:51 PM	Fuel Card	Electronic Authorization	4000	43417	FJ #726	DALLAS	TX	0224509110	09/01/2019	9:02:51 PM	32610	10282	4328456	9634	9634	NO2UTX	148.203	400	0	0
A244751891	09/01/2019	9:03:13 PM	Fuel Card	Electronic Authorization	4000	35951	PILOT #303	NAPOLEON	OH	0235933743	09/01/2019	10:03:14 PM	32610	35632	1092865	RG16	16	NO2ULS	147.77	452.03	0	0
A244750202	09/01/2019	9:03:24 PM	Fuel Card	Electronic Authorization	4000	45095	PILOT #775	ST GEORGE	UT	0421487650	09/01/2019	8:03:25 PM	32610	34775	4802435	2435	01	NO2ULS	186.447	559.15	0	0
A244758555	09/01/2019	9:04:29 PM	Fuel Card	Electronic Authorization	4000	47872	PILOT #491	HARRISBURG	VA	0224510825	09/01/2019	10:04:29 PM	32610	35659	6339394	P5016	V19114		0	0	0	30
A244745846	09/01/2019	9:04:45 PM	Fuel Card	Electronic Authorization	4000	32409	PILOT #146	SCHODACK LA	NY	0516817558	09/01/2019	10:04:46 PM	32610	34806	4381331	2370	237	NO2ULS	103.584	327.22	0	150
A244760466	09/01/2019	9:07:36 PM	Fuel Card	Electronic Authorization	4000	45095	PILOT #775	ST GEORGE	UT	0421490156	09/01/2019	8:07:36 PM	32610	34775	4802435	2435	01	NO2ULS	0	0	200	0
A244760225	09/01/2019	9:15:25 PM	Fuel Card	Electronic Authorization	4000	45048	FJ #742	LAKE POINT	UT	0516821666	09/01/2019	8:15:25 PM	32610	34803	1131903	3190	725	NO2ULS	130.997	398.1	0	0
A244758614	09/01/2019	9:16:16 PM	Fuel Card	Electronic Authorization	4000	25235	PILOT #442	HAYTI	MO	0574146491	09/01/2019	9:16:16 PM	32610	35303	6725782	5782	00711	NO2ULS	196.618	542.47	0	0
A244764826	09/01/2019	9:21:20 PM	Fuel Card	Electronic Authorization	4000	22617	PILOT #596	SMITHS CRK	MI	0516822902	09/01/2019	10:21:20 PM	32610	34806	4382883	2720	272	NO2ULS	80.482	238.15	0	0
A244774273	09/01/2019	9:30:45 PM	Fuel Card	Electronic Authorization	4000	25093	FJ #673	SULLIVAN	MO	0411124843	09/01/2019	9:30:45 PM	32610	34215	6218176	1971	113	NO2ULS	120.785	350.16	0	0
A244768365	09/01/2019	9:35:30 PM	Fuel Card	Electronic Authorization	4000	38285	PILOT #081	PORTERSVILL	PA	0574149141	09/01/2019	10:35:31 PM	32610	34805	1298132	8132	S111	ULSB2	115.93	370.86	200	0
A244772704	09/01/2019	9:37:46 PM	Fuel Card	Electronic Authorization	4000	14262	PILOT #444	BRAZIL	IN	0516824968	09/01/2019	10:37:46 PM	32610	39892	1465434	1589	2045B	NO2ULS	156.338	484.49	0	0
A244775300	09/01/2019	9:43:10 PM	Fuel Card	Electronic Authorization	99000	22118	AMMEX	DETROIT	MI	00023194	09/01/2019	10:28:35 PM	32610	10294	5326590	4432	432	NO2ULS	141.117	349.83	0	0
A244777150	09/01/2019	9:43:43 PM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0574151476	09/01/2019	8:43:44 PM	32610	34765	3970514	1975	170	NO2ULS	73.125	216.38	0	0
A244777166	09/01/2019	9:47:30 PM	Fuel Card	Electronic Authorization	4000	28038	FJ #770	WINNEMUCCA	NV	0411125520	09/01/2019	7:47:30 PM	32610	10294	5326897	4418	418	NO2ULS	118.442	390.74	100	0
A244779567	09/01/2019	9:50:00 PM	Fuel Card	Electronic Authorization	4000	25189	PILOT #317	JOPLIN	MO	0516826778	09/01/2019	9:50:00 PM	32610	32629	6287262	0412	140	NO2ULS	134.961	372.36	100	0
A244784361	09/01/2019	9:56:05 PM	Fuel Card	Electronic Authorization	4000	43769	PILOT #367	CADDO MILLS	TX	0235941742	09/01/2019	9:56:06 PM	32610	35786	1903590	1428	1428	NO2UTX	148.804	401.62	0	0
A244786429	09/01/2019	9:59:06 PM	Fuel Card	Electronic Authorization	4000	38384	FJ #710	NEW MILFORD	PA	0516828572	09/01/201											

Eagle Fleet Services - T-chek Reporting
 Sample for September 1, 2019

Authorization Code	Date	Time (CT)	Record Type	Transaction Type	Site Group	Site #	Site Name	City	State	Site Invoice #	Transaction Date	Transaction Time	Company #	Account #	Card #	Driver ID	Tractor / Unit Number	Fuel Code 1	Fuel Quantity 1	Fuel Amount 1	Cash	Dash Cash
A244815087	09/01/2019	10:44:24 PM	Fuel Card	Electronic Authorization	4000	22642	PILOT #026	OTTAWA LKE	MI	0224523729	09/01/2019	11:44:25 PM	32610	35304	3807724	1267	IGL81	NO2ULS	119.596	363.45	0	0
A244822956	09/01/2019	10:58:00 PM	Fuel Card	Electronic Authorization	4000	35191	PILOT #360	FINDLAY	OH	0411135161	09/01/2019	11:58:01 PM	32610	35271	4062600	0100	1158	NO2ULS	83.537	247.19	0	0
A244826017	09/01/2019	11:01:23 PM	Fuel Card	Electronic Authorization	4000	47019	FJ #1086	MARION	IN	0421505025	09/02/2019	12:01:24 AM	32610	34803	1131846	7888	247	NO2ULS	4.369	13.36	0	0
A244816839	09/01/2019	11:01:27 PM	Fuel Card	Electronic Authorization	4000	25093	FJ #673	SULLIVAN	MO	0421503212	09/01/2019	11:01:27 PM	32610	39898	1964303	4303	4303	NO2ULS	150	434.85	0	200
A244818132	09/01/2019	11:02:40 PM	Fuel Card	Electronic Authorization	4000	35191	PILOT #360	FINDLAY	OH	0411134223	09/02/2019	12:02:40 AM	32610	36801	5337332	2547	1516	NO2ULS	164.877	487.87	0	0
A244831085	09/01/2019	11:15:34 PM	Fuel Card	Electronic Authorization	4000	47019	FJ #1086	MARION	IN	0421505940	09/02/2019	12:15:34 AM	32610	34803	1131846	7888	247	NO2ULS	178.228	545.2	0	0
A244831097	09/01/2019	11:17:51 PM	Fuel Card	Electronic Authorization	4000	27033	FJ #687	N PLATTE	NE	0411136620	09/01/2019	11:17:52 PM	32610	35303	6725709	5709	716	NO2ULS	145.809	416.87	0	0
A244835759	09/01/2019	11:25:05 PM	Fuel Card	Electronic Authorization	4000	26522	PILOT #915	BILLINGS	MT	0132148294	09/01/2019	10:25:06 PM	32610	35783	4653911	2200	22	NO2ULS	180.927	519.08	0	0
A244827685	09/01/2019	11:26:42 PM	Fuel Card	Electronic Authorization	4000	13164	PILOT #249	TROY	IL	0574163383	09/01/2019	11:26:42 PM	32610	10848	3411535	2758	2008		0	0	0	0
A244845222	09/01/2019	11:35:07 PM	Fuel Card	Electronic Authorization	4000	34092	FJ #550	MINOT	ND	0574166708	09/01/2019	10:35:07 PM	32610	34046	1159805	9805	312	NO2ULS	105.209	311.31	0	0
A244848059	09/01/2019	11:40:39 PM	Fuel Card	Electronic Authorization	4000	15195	PILOT #495	BROOKLYN	IA	0516841975	09/01/2019	11:40:39 PM	32610	10839	5662812	2365	909	NO2ULS	122.22	346.98	0	0
A244846801	09/01/2019	11:41:34 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574167007	09/01/2019	11:41:35 PM	32610	32629	6286595	4399	183	NO2ULS	177.653	479.49	0	0
A244841757	09/01/2019	11:44:48 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574166120	09/01/2019	11:44:49 PM	32610	32629	6287536	4971	212	NO2ULS	141.022	380.62	100	0
A244851852	09/01/2019	11:46:05 PM	Fuel Card	Electronic Authorization	4000	43675	PILOT #157	SULPHUR SPR	TX	0574167900	09/01/2019	11:46:05 PM	32610	35305	6891246	6421	997682	NO2UTX	86.145	232.51	0	0
A244849982	09/01/2019	11:51:41 PM	Fuel Card	Electronic Authorization	4000	38128	PILOT #311	ERIE	PA	0411139593	09/02/2019	12:51:42 AM	32610	10292	5160288	0288	2013	ULSB2	173.125	630	0	0
A244857810	09/01/2019	11:51:49 PM	Fuel Card	Electronic Authorization	4000	38128	PILOT #311	ERIE	PA	0411140794	09/02/2019	12:51:50 AM	32610	10834	2246924	9214	7014	ULSB2	25.074	91.24	0	0
A244857660	09/01/2019	11:58:01 PM	Fuel Card	Electronic Authorization	4000	31032	FJ #691	TUCUMCARI	NM	0235956029	09/01/2019	10:58:01 PM	32610	10269	6246987	6987	103	ULSB5	133.115	399.21	0	0
A244856571	09/01/2019	11:58:39 PM	Fuel Card	Electronic Authorization	4000	36121	FJ #706	TULSA	OK	0574168736	09/01/2019	11:58:40 PM	32610	10294	5326624	4011	401	NO2ULS	130.04	350.98	0	0

APPENDIX D
EAGLE FLEET CARD CREDIT AGREEMENT

See attached.

FLEET FUEL CARD CREDIT APPLICATION FORM



Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



COMPANY INFORMATION

Legal Business Name _____
Physical Address _____ City _____ Province _____ Postal Code _____
Customer Mailing Address _____ City _____ Province _____ Postal Code _____
Primary Contact Person _____
Telephone _____ Cellular (_____) _____ Fax (_____) _____
Email _____
Years in business _____ Nature of business _____
Organization Type: Proprietorship Partnership Owner/Operator LLC Corporation Other _____
Parent Corporation (if subsidiary) _____ Language Preference English French

COMPANY REPRESENTATIVES (officers, partners, principals, or proprietor)

Title _____
Name _____
Telephone (_____) _____ SIN _____
Date of Birth _____ Province _____

Fleet Manager

Title _____ Name _____
Email _____
Telephone (_____) _____

Accounts Payable

Title _____ Name _____
Email _____
Telephone (_____) _____

CREDIT INFORMATION

1. Submit financial statements. Financial statements are necessary for companies who require a credit line of more than \$50,000.
2. Complete and return the Personal Guarantee Agreement.
3. Estimated monthly fuel purchases from all suppliers: \$ _____
4. Are you tax exempt? (Confirmation is required) Yes No

BANK REFERENCES

Please provide your current banking details

Bank Name _____
Account Number _____
Contact _____
Telephone Number (_____) _____
Fax Number (_____) _____

Current Fuel Card Supplier

Supplier Name _____
Account Number _____
Contact Name _____
Telephone Number (_____) _____

PAYMENT METHOD & TERMS OPTION REQUESTED

Letter of Credit

Letter of credit is subject to credit approval (requires TCH format)

Deposit amount: USD _____ CAD _____
METHOD PAD* Bank Wire **TERMS** Daily Twice Weekly Weekly

Deposit

Deposit Amount USD _____ CAD _____

Terms Requested

Canadian Transactions: Daily 7 Days 15 Days
US Transactions: Daily Twice Weekly Weekly

Payment Terms

- 1) Electronic Payment Transfer
- 2) Credit Card
- 3) Certified Bank Draft

TRADE REFERENCES

Please provide your current supplier details

Company Name _____
Contact _____
Telephone Number (_____) _____

ACCOUNT SETUP

Total Number of Company Vehicles: _____ Total Number of Owner/Operator Vehicles: _____
Number of Cards Desired: _____ Quantity of Cheque Books Desired: (USD) _____
(25 cheques per book)
Marked Fuel Required (certificate will be required): Yes No
Additional Card Embossing Requested: Yes No
(Your business name is automatically embossed on the first line of each card. However, if you still want to emboss your business cards beyond your business name, a customer service rep will call you to assist you in your embossing needs.)

Applicant hereby requests and authorizes all references to release credit information to EFS, and authorizes a credit report for any corporation, corporate officer, partner, or owner to be issued to EFS. By signing, applicant authorizes EFS to process or otherwise manage credit transaction information in any matter deemed appropriate by EFS. Applicant hereby agrees to be bound by all terms, conditions, and agreements governing credit application and Credit Agreement, as amended from time to time. Applicant understands that applicant may be required to furnish EFS a personal guarantee, a letter of credit, or other security in an amount designated by EFS to secure applicant's line of credit with EFS.

Signature of Authorized Signer _____ Title _____ Print Name _____ Date _____

Canadian Fuel Account

Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



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T - C H E K -

CUSTOMER INFORMATION

Complete the Customer Information

[Redacted] Eagle Fuel Customer Name Eagle Fuel Customer Number [Redacted]

[Redacted] Customer Address [Redacted] City [Redacted] Province [Redacted] Postal Code [Redacted]

[Redacted] Customer Accounting Contact [Redacted] Customer Telephone Number [Redacted] Customer Fax Number [Redacted]

BANK / FINANCIAL INSTITUTION INFORMATION

Complete the Bank or Financial Institution Information

[Redacted] Customer Financial Institution Name [Redacted] Bank Account Contact [Redacted] Bank Telephone Number [Redacted]

[Redacted] Bank Address [Redacted] City [Redacted] Province [Redacted] Postal Code [Redacted]

Bank Routing Transit Number and Customer Bank Account Number (see sample below)

ATTACH VOIDED CHEQUE HERE

Attach Voided cheque, Sign and Return the Form to EFS

John Q. Sample
Jane A. Sample

Place Voided Cheque Here

Cheque Number Transit/Branch Institution Account

The above named person or company, (hereinafter "CUSTOMER"), hereby authorizes EFS Inc. (hereinafter "EFS"), to originate an Automated Clearing House electronic funds transfer credit/debit entry to CUSTOMER'S financial account listed above and hereby authorizes to Depository Institution named above, (hereinafter "Financial Institution"), to accept and to credit or debit the amount of such entry or entries to CUSTOMER'S financial account.

CUSTOMER understands that funds held by the above listed Financial Institution may be made available through a EFS form of identification. Therefore, in order to facilitate this availability, CUSTOMER agrees and authorizes Financial Institution to allow EFS full access to all information relating to and about the above listed account. CUSTOMER further understands and agrees that the pre-authorization debit transfer entry will only be accepted by Financial Institution if sufficient funds are available in CUSTOMER'S financial account listed above, and CUSTOMER agrees separately with EFS to deposit adequate funds prior to each EFT debit made by EFS into customer's financial account. In the event any entry is not accepted for any reason, Financial Institution is to notify EFS by telephone at the telephone number shown below by the close of the banking day on which this entry is presented. CUSTOMER agrees to pay EFS immediately all sums refused by Financial Institution for transfer to EFS. Interest shall accrue on such sums at the rate of 18% per annum or the highest rate allowed by law, which ever shall be less from the date of attempted debit until paid in full. CUSTOMER shall pay EFS all expenses incurred by EFS in collecting unpaid sums including but not limited to reasonable attorney fees, court costs, and collection agency costs. In the event EFS electronically debits CUSTOMER'S account in an amount less the \$500, EFS may pass the electronic debit charges to CUSTOMER, and may collect the same in that or any subsequent debit.

All authority given pursuant to this document shall remain in effect until thirty (30) days after Financial Institution, at the address indicated above and EFS, at the address indicated below, have received a written cancellation from CUSTOMER. Notice of cancellation shall not affect debit and/or credit entries initiated prior to the 30th day following Financial Institution and EFS's actual receipt of notice.

CUSTOMER understands that if CUSTOMER refuses or otherwise fails to make payment for a debit entry, this Agreement and all other agreements between CUSTOMER and EFS may be terminated by EFS at EFS's sole discretion.

CUSTOMER AUTHORIZATION

EFS INC.

[Redacted] Authorized Signature Date [Redacted]

[Redacted] Title

Authorized Signature Date

Title

US
Fuel Account

Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



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T - C H E K

CUSTOMER INFORMATION

Complete the Customer Information

Eagle Fuel Customer Name	Eagle Fuel Customer Number		
Customer Address	City	Province	Postal Code
Customer Accounting Contact	Customer Telephone Number	Customer Fax Number	

BANK / FINANCIAL INSTITUTION INFORMATION

Complete the Bank or Financial Institution Information

Customer Financial Institution Name	Bank Account Contact	Bank Telephone Number	
Bank Address	City	Province	Postal Code
Bank Routing Transit Number and Customer Bank Account Number (see sample below)			

ATTACH VOIDED CHEQUE HERE

Attach Voided cheque, Sign and Return the Form to EFS

John Q. Sample
Jane A. Sample

Place Voided Cheque Here

Cheque Number	Transit/Branch	Institution	Account
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The above named person or company, (hereinafter "CUSTOMER") hereby authorizes EFS Inc. (hereinafter "EFS"), to originate an Automated Clearing House electronic funds transfer credit/debit entry to CUSTOMER'S financial account listed above and hereby authorizes to Depository Institution named above, (hereinafter "Financial Institution"), to accept and to credit or debit the amount of such entry or entries to CUSTOMER'S financial account.

CUSTOMER understands that funds held by the above listed Financial Institution may be made available through a EFS form of identification. Therefore, in order to facilitate this availability, CUSTOMER agrees and authorizes Financial Institution to allow EFS full access to all information relating to and about the above listed account. CUSTOMER further understands and agrees that the pre-authorization debit transfer entry will only be accepted by Financial Institution if sufficient funds are available in CUSTOMER'S financial account listed above, and CUSTOMER agrees separately with EFS to deposit adequate funds prior to each EFT debit made by EFS into customer's financial account. In the event any entry is not accepted for any reason, Financial Institution is to notify EFS by telephone at the telephone number shown below by the close of the banking day on which this entry is presented. CUSTOMER agrees to pay EFS immediately all sums refused by Financial Institution for transfer to EFS. Interest shall accrue on such sums at the rate of 18% per annum or the highest rate allowed by law, which ever shall be less from the date of attempted debit until paid in full. CUSTOMER shall pay EFS all expenses incurred by EFS in collecting unpaid sums including but not limited to reasonable attorney fees, court costs, and collection agency costs. In the event EFS electronically debits CUSTOMER'S account in an amount less the \$500, EFS may pass the electronic debit charges to CUSTOMER, and may collect the same in that or any subsequent debit.

All authority given pursuant to this document shall remain in effect until thirty (30) days after Financial Institution, at the address indicated above and EFS, at the address indicated below, have received a written cancellation from CUSTOMER. Notice of cancellation shall not affect debit and/or credit entries initiated prior to the 30th day following Financial Institution and EFS's actual receipt of notice.

CUSTOMER understands that if CUSTOMER refuses or otherwise fails to make payment for a debit entry, this Agreement and all other agreements between CUSTOMER and EFS may be terminated by EFS at EFS's sole discretion.

CUSTOMER AUTHORIZATION

EFS INC.

Authorized Signature _____ Date _____

Title _____

Authorized Signature _____ Date _____

Title _____



Guarantee Payment of Funds for Your Company

AGREEMENT BETWEEN PARTIES

This Personal Guarantee is made by the undersigned guarantor(s), jointly and severally ("**Guarantors**") in favor of EFS Inc., its successors and assigns ("**EFS**"), and is to be effective upon execution of the signature blocks provided below ("**Effective Date**").

Guarantors, jointly and severally, hereby unconditionally, absolutely and irrevocably guarantee payment when due (whether on maturity, acceleration or otherwise) of any and all liabilities, obligations and indebtedness of

[Redacted] (hereinafter "**Company**") to EFS.
_____ (hereinafter "**Company**") to EFS.
Print Legal Business Name of Company

Print Legal Business Name

Guarantors expressly (a) waive the right to require EFS to proceed against the Company or any other Guarantor, (b) waives the right to require EFS to pursue any other remedy for the benefit of Guarantors, and (c) agrees that EFS may proceed against any Guarantor to enforce this Guarantee without taking any action against the Company or any other Guarantor. This Guaranty shall be a continuing, unconditional, and irrevocable guarantee of payment and not of collection. Guarantors agree that all rights, remedies, and resources afforded to EFS by reason of this Guarantee or otherwise are separate and cumulative and may be pursued separately, successively, or concurrently, as occasion therefore shall arise, and are nonexclusive, and shall in no way limit or prejudice any other legal or equitable right, remedy, or recourse which EFS may have against the Company or any Guarantor.

Guarantors hereby waive the giving or making of any demand, notice, presentment or protest, including but not limited to notice of acceptance of this Guarantee by EFS or notice of reliance on this Guarantee by EFS, notice of any modifications of obligations terms, conditions or amounts, and notices of any default or breach by the Company of its obligations owed to EFS. This Guarantee shall not be affected by, and Guarantors hereby waive any right to notice of, (i) the taking of any cheques, notes or other obligations, secured or unsecured, in any amount purportedly in payment of the whole or any part of the indebtedness owed by the Company to EFS; (ii) the taking of any security or collateral for the Company's indebtedness or obligations to EFS; (iii) any full or partial release of any collateral security, or of any other guarantors or sureties of the Company's indebtedness or obligations to EFS; (v) the creation, renewal, extension, compromise, discharge, release or modification of Counterpart's indebtedness or obligations to EFS; or (vi) by payment by the Company to EFS that is voidable under bankruptcy law for any reason, whether such payment is voided or recovered from EFS before or after the expiration or earlier revocation of this Guarantee. This Guaranty may be assigned by EFS to any person or entity taking assignment of the underlying debt and shall be fully enforceable by said assignee against Guarantors, jointly and severally. This Guaranty may not be assigned by Guarantors. Guarantors further agree to pay all costs, interest, and reasonable attorney's fees incurred by EFS in collecting amounts hereby guaranteed, whether from Company or from any Guarantor.

In the event that any provision in this Guaranty shall be construed by a court of competent jurisdiction to be unlawful or unenforceable and if the offending provision can be reformed to effect the clear intention of the parties herein, then, the offending provision shall be reformed, and the remainder of the Guaranty shall remain in full force and effect as written. If the unenforceable provision cannot be reformed to affect the clear intention of the parties hereto, then, this Guaranty shall be deemed to be reformed to exist as now written but without the offending provision.

EFFECTIVE DATE OF EXECUTED AGREEMENT

Complete the blanks for location and date

I hereby agree to bind myself to pay to EFS promptly on demand, without offset, credit or deduction of any kind, any sum which may become due to EFS by Company, a bankruptcy trustee, a creditor of the Company or any other person as a return of preferential payment made to you by the Company pursuant to bankruptcy or insolvency laws.

Executed at [Redacted] location city, province, this [Redacted] date, [Redacted] day of [Redacted] month, 20 19 year

AUTHORIZED SIGNATURE OF GUARANTORS

Sign here to complete the agreement

FIRST GUARANTOR

Signature _____

Print Name _____

SIN _____

Address _____

SECOND GUARANTOR

Signature _____

Print Name _____

SIN _____

Address _____

Eagle Fuel Card Credit Agreement

Applicant hereby applies to EFS Inc. ["EFS"] for credit privileges as designated in this application/Credit Agreement ["Agreement"]. Applicant hereby further applies to EFS for EFS card privileges and EFS information reporting services and any and all other products and services made available by EFS ["Eagle Fleet Services"] now or hereafter. Applicant represents and warrants to EFS that all information provided by Applicant in this application is true and accurate in every respect. Applicant understands that EFS will rely on statements made in this application as an inducement to EFS to issue credit to Applicant and enter into this Agreement. Failure on Applicant's part to disclose complete and accurate information may, at the sole option of EFS, result in rescission of this Agreement. **APPLICANT UNDERSTANDS THAT ANY MATERIAL MISREPRESENTATION OR OMISSION WILL VOID THIS AGREEMENT.**

Applicant hereby authorizes EFS to investigate and verify all information herein provided by Applicant, and Applicant hereby authorizes and directs each and every reference, bank, lending institution, credit company, or other person named by Applicant ["Reference"] to provide to EFS any and all information requested by EFS relating to Applicant's business and credit relationship with the Reference. Applicant hereby agrees to hold harmless EFS and Reference from any claim or damage arising from EFS's use of any information obtained from this application or from a Reference. IN THE EVENT THAT EFS ACCEPTS APPLICANT'S APPLICATION FOR ANY SERVICE OR CREDIT PROVIDED FOR HEREIN OR OTHERWISE EXTENDS TO APPLICANT ANY PRIVILEGE, CREDIT, OR SERVICE REQUESTED HEREIN, APPLICANT SHALL AND DOES AGREE THAT IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS SET FORTH HEREIN AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH IS HEREBY ACKNOWLEDGED, APPLICANT WILL COMPLY WITH ALL OF THE TERMS, CONDITIONS, AGREEMENTS, AND PROVISIONS SET FORTH BELOW:

- 1. Fees and Payments:** Subject to the terms and conditions provided herein and according to the credit terms approved by EFS, Applicant hereby agrees to remain responsible for paying all charges, including without limitation, the gross sales price of all goods and services purchased using EFS Services, data usage, telecommunications services, any and all taxes, surcharges, fees, assessments or customer service assistance fees, or any other charge reasonably determined by EFS to be imposed on Applicant. Applicant acknowledges the receipt of the EFS Carrier Fee Schedule ["Fee Schedule"] which is incorporated herein by reference and agrees that charges and fees assessed to Applicant by EFS may be determined using the Fee Schedule, as amended from time to time. Time is of the essence for payment. Applicant further agrees that interest shall accrue on any delinquent credit balance from the date due at the highest rate permitted by law or 18 percent per annum, whichever amount shall be less.
- 2. Collection and Legal Fees:** In the event EFS consults or engages a lawyer or collection agency to collect any delinquent balance, as determined by EFS, Applicant agrees to pay all fees so expended, to the extent they are reasonable, together with all costs and expenses of collection and litigation. For purposes of this Agreement, "costs and expenses of collection and litigation" may include, without limitation, collection fees in the amount of one-third of the outstanding bill, which may be added by the collection agency at the time of referral of the account should EFS choose to refer the account to a collection agency.
- 3. Termination:** EFS reserves the sole right and privilege to terminate this Agreement, to revoke or suspend Applicant's charge privileges, to interrupt or terminate Applicant's EFS Services at any time without notice and/or to amend this Agreement and/or any schedule hereto at any time, without Applicant's consent. Subject to the terms and conditions set forth in this Agreement, Applicant may terminate this Agreement at any time by notifying EFS of Applicant's intent to terminate this Agreement. Termination of this Agreement or revocation or suspension of Applicant's EFS Services shall not affect Applicant's liability for all obligations incurred to EFS pursuant to this agreement or for EFS services, or otherwise, either before or after notice of termination, revocation, or suspension.
- 4. Amendments:** Amendments to this Agreement and/or the EFS Carrier Fee Schedule shall be effective immediately upon the earlier of: (i) the date notice of the proposed amendment is mailed to Applicant at the address provided in the attached Application, or (ii) when posted on the EFS homepage as found on the World Wide Web at www.eaglefleetservices.ca.
- 5. Limitation of Liability:** At no time shall EFS be liable to Applicant for any damages sustained by Applicant due to delay or failure in processing a transaction or Card Management request, delay or failure resulting from transmission or equipment failure, revocation, suspension, interruption, or termination of Applicant's EFS Services. IN NO EVENT SHALL EFS BE RESPONSIBLE FOR CONSEQUENTIAL, PUNITIVE, OR SPECIAL DAMAGES OF ANY KIND, NOR ANY LOST PROFITS, REGARDLESS OF WHETHER OR NOT EFS WAS MADE AWARE OF THE POSSIBILITY OF SUCH DAMAGES. EFS MAKES NO REPRESENTATIONS OR WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
- 6. Confidentiality:** EFS and Applicant agree and covenant to each other that they shall not, during the performance of this Agreement or at any other time after the termination or expiration hereof, use or disclose to any third party other than during the proper performance of their duties hereunder, any of the procedures, practices, confidential dealings, or other confidential information concerning the business, finances, transactions, customer lists, or affairs of the other party hereto, including any written documentation thereof. Further, neither party shall disclose the terms of this Agreement to any other person or entity without the prior written consent of the other party hereto. This paragraph shall not apply to information that is (1) already in the public domain, (2) used to provide credit references, (3) known or obtained by the other party not claiming confidentiality from some source other than the party claiming confidentiality, (4) used in any dispute resolution forum between the parties hereto, including any and all investigation or collection efforts, or (5) required to be disclosed by law or judicial mandate.

7. Equipment: Applicant agrees that any Equipment issued or loaned to Applicant by EFS including but not limited to, Motherboard, CPUs, Modems, Hard Drives, Removable Drives, CD-ROM/DVD Drives, Sound Cards, Ethernet Cards, Graphics/Video Cards, Monitors, Keyboards, Mice, Routers, CSU/DSUs, Switches and any other device used in conjunction with a computer network connectivity, and/or data transmission systems will remain the sole property of EFS, and Applicant is liable for any and all hardware damages and/or loss of software related to the above listed Equipment, including without limitation, damages incurred during shipment to EFS at the end of the loan period. Applicant agrees that it will not alter the Equipment or programs installed thereon in any way without the prior written consent of EFS and will assume all liability for any illegal acts performed using the Equipment by any employee or agent of Applicant or any other third party during the duration of the loan. Applicant further agrees to be responsible for the setup of said Equipment and agrees to be liable for any damages occurred due to improper setup or use of the Equipment, including without limitation, any damages caused due power surges and/or the failure to use a power surge protector. EFS MAKES NOWARRANTY OR REPRESENTATION RELATING TO THE EQUIPMENT, SOFTWARE, OR DOCUMENTATION. FURTHERMORE, EFS DOES NOT WARRANT UNINTERRUPTED OR ERROR-FREE OPERATION OF THE EQUIPMENT OR ANY OF THE PROGRAMS INSTALLED THEREON. THE EQUIPMENT IS PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY EFS OR ANY THIRD PARTY, EITHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. THE ENTIRE RISK AS TO THE QUALITY AND PERFORMANCE OF THE EQUIPMENT IS WITH APPLICANT AND APPLICANT'S COMPANY, IF APPLICABLE. SHOULD THE EQUIPMENT OR ANY PROGRAM THEREON PROVE DEFECTIVE, APPLICANT (AND NOT EFS OR ITS DEALERS, DISTRIBUTORS, OR SUPPLIERS OF THIRD PARTY SOFTWARE) SHALL ASSUME THE ENTIRE COST FOR ALL NECESSARY REPAIR OR CORRECTION. THE LIMITATION OF LIABILITIES DESCRIBED IN THIS SECTION ALSO APPLIES TO ANY THIRD PARTY SUPPLIER OF MATERIAL OR PROGRAMS.

8. Authorized Use: Applicant shall not make or allow its agents or employees to make purchases using EFS Services in excess of the limitations approved by EFS. Nothing contained in this paragraph or elsewhere in this Agreement shall be construed so as to relieve Applicant of any obligation to pay for goods, services, or fees charged on Applicant's EFS account.

9. Card Management: In the event that EFS approves Applicant's application, Applicant accepts responsibility for the management of Applicant's use and receipt of any and all EFS Services. Such management shall include without limitation, activating EFS Services, inactivating EFS Services, setting any and all credit limits (subject to credit approval) and monitoring the use of any and all EFS Services. Subject to the terms and conditions set forth in this Agreement, Applicant understands and agrees that it is Applicant's responsibility to verify that Applicant's efforts to manage EFS Services are properly communicated to EFS. Applicant agrees that any individual able to provide EFS with an Applicant's Carrier Id and Password and/or any other Password assigned to or used by Applicant, is authorized by Applicant to receive information about and make changes to Applicant's EFS Services. Applicant further agrees that in the event EFS authorizes and pays a amount requested by an individual authorized to use Applicant's EFS Services that is different from the amount available on the particular EFS product, Applicant shall make payment for the amount authorized by EFS (notwithstanding any credit limit restrictions) and nothing contained in this paragraph or elsewhere in this Agreement shall be construed so as to relieve Applicant of any obligation to pay for goods or services charged using Applicant's EFS Services.

10. Debit Charges: In accordance with the terms of credit approved by EFS pursuant to the attached application, as amended from time to time, EFS, its agents, successors, and/or assigns shall debit draft Applicant's bank account at any time during the approved calendar interval for any and all outstanding charges. EFS, its agents, successors, and/or assigns shall have the option to choose the dates and times during the approved interval to debit draft Applicant's account. Failure of Applicant's bank to honour any debit draft of EFS presented in accordance with this Agreement shall constitute a material breach of this Agreement, and EFS may immediately terminate this Agreement and pursue any and all remedies available to it by law, equity, statute, or otherwise. Applicant shall pay EFS a debit draft service fee equal to the lesser of: (1) ten percent (10%) of the face amount of each debit draft or cheque returned unpaid or (2) the greatest amount lawfully permitted to be charged on debit drafts returned unpaid. In the event that EFS shall fail to debit draft Applicant's account during an approved interval, EFS shall have the right to debit draft Applicant's account at any time thereafter for charges incurred during or previous to the interval wherein no debit draft was made. Failure of Applicant to pay within the terms approved shall constitute a material breach of this Agreement, and EFS may immediately terminate this Agreement and pursue any and all remedies available to it by law, equity, statute, or otherwise.

11. Right to Payment: EFS's delay or failure to proceed with collection efforts shall not be construed as a waiver of EFS's right to do so, nor shall said failure or delay constitute a waiver of EFS's right to demand strict compliance with the terms of this Agreement with respect to payment of the delinquent account or amounts due on future extensions of credit.

12. Security: Applicant hereby understands and agrees that to secure the payment and performance in full of all of the terms and conditions contained herein, Applicant hereby grants to EFS a continuing security interest in all of the following present and future assets of Applicant, together with all collateral now or hereafter described in any form UCC-1 filed against Applicant naming EFS as the secured party:

All Accounts and interests in goods represented by accounts; contract rights; commercial paper; chattel paper; general intangibles, including without limitation, tax and duty refunds, registered and unregistered patents, trademarks, service marks, copyrights, trade names and applications for the foregoing, trade secrets, goodwill, processes, drawings, blueprints, customer lists, licenses, and any and all existing and future leasehold interests in documents; instruments; letters of credit; and any and all deposit accounts. Furthermore Applicant authorizes EFS to execute for and in behalf of Applicant any security agreements, financing statements and/or security instruments in order to attach and perfect a security interest in the above described collateral.

13. Dispute Procedure: Subject to the terms and conditions set forth in this Agreement, if Applicant disputes a statement amount, Applicant shall notify EFS of the dispute within 48 hours of receipt of the statement. Failure of Applicant to notify EFS within such 48-hour period shall constitute Applicant's conclusive acceptance of the amount of the statement. In the event Applicant gives EFS timely notice of a dispute with respect to a statement amount, EFS shall reduce the amount of the following debit draft by the disputed amount. If the parties mutually resolve the disputed amount within the ten (10)-day period following Applicant's notice to EFS of the dispute, Applicant shall pay EFS the agreed amount, together with interest thereon as provided herein for delinquent sums, or EFS may add the agreed amount to the amount of the next scheduled statement following the resolution of the dispute.

13.2 Prior to arbitration, the parties shall stipulate on a specific list of issues to be submitted for the arbitrator's decision. The arbitrator's ruling shall be limited to the issues submitted. Should a further dispute arise regarding either the interpretation or the enforcement of the arbitrator's ruling, the parties' remedy shall be to re-submit the matter to the same arbitrator. Following arbitration, the prevailing party shall be entitled to recover its reasonable costs of arbitration. The arbitrator in his or her discretion may also award the prevailing party reasonable legal fees. Should either party be dissatisfied with the arbitrator's award, that party has the right to request judicial review of the award. Judicial review shall take place on a de novo basis without a jury. The prevailing party at the trial de novo will be entitled to recover costs and legal fees. In the event that the arbitrator orders the Applicant to pay money to EFS, the Applicant shall pay interest upon such sums at the interest rate provided in this Agreement from the date the money was first due to EFS. Applicant shall pay all sums not disputed in strict accordance with this Agreement.

14. Fraud Prosecution: Applicant and EFS agree to cooperate with each other in preventing and prosecuting any fraudulent activity by employees of any party hereto or any third party with respect to services anticipated by this Agreement, the use or receipt of EFS Services, or otherwise arising in connection with any other relationship between the parties anticipated by or set forth in this Agreement. EFS reserves the right to interrupt, suspend, or terminate EFS Services without notice to Applicant if EFS, in its sole discretion, suspects fraudulent, illegal or abusive activity. Applicant agrees to provide, at no cost to EFS, any and all documentation and information as EFS may request, including but not limited to affidavits and police reports. Failure to provide reasonable cooperation shall result in Applicant's liability for all fraudulent usage of EFS Services.

15. Recourse/Reimbursement Statement: We have certain recourse rights if any debit does not comply with this agreement. For example, we have the right to receive reimbursement for any debit that is not authorized or is inconsistent to this agreement. We may dispute a Business PAD by providing a signed declaration to our Financial Institution under the following conditions:

- a) the Business PAD was not drawn in accordance with this Authorization; or
- b) this Authorization was revoked

We acknowledge that, in order to obtain reimbursement from our Financial Institution for the amount of a disputed Business PAD, we must sign a declaration to the effect that either (a) or (b) above took place and present it to our Financial Institution up to and including but not later than ten (10) business days after the date on which the disputed Business PAD was posted to the Account. We acknowledge that, after this ten (10) business day period, we shall resolve any dispute regarding a Business PAD solely with the Payee, and that our Financial Institution shall have no liability to us respecting any such Business PAD. To obtain more information regarding our recourse rights we may contact our Financial Institution or visit www.cdnpay.ca.

16. Entire Agreement: This Agreement represents a fully integrated expression of the parties' intentions and constitutes the entire understanding and agreement of the parties hereto with respect to the subject matter hereof and shall supersede and replace all prior negotiations, representations, warranties, and agreements whether written or oral between Applicant and EFS only. The parties hereto expressly acknowledge that there are no other promises or representations, either written or oral, that shall be binding on either party unless expressed herein or in another integrated contract between the parties.

17. Counterparts and Signature: This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together, shall constitute one and the same instrument. The signature page may be detached therefrom without impairing the legal effect of the signature(s) thereon or other terms of this Agreement, provided that such signature page is subsequently attached to any other counterpart identical thereto except having additional signature pages executed by other parties to, or guarantors of, this Agreement. Notwithstanding any request or requirement for submission of original signatures, facsimile signatures shall for all purposes have the same effect and validity as an original signature.

20. Assignment: Applicant may not assign any right or interest herein to any other party without first obtaining the written consent of EFS, which consent may be withheld at EFS's sole discretion. EFS reserves all rights of assignability of this Agreement, whether through EFS's successors or assigns. EFS's successor or assignee shall retain all rights held by EFS at the time of assignment or transfer of interest, such rights including any which may have come into existence during the transfer of such interest or immediately thereafter.

21. Waiver: No waiver of any breach of this Agreement shall be construed as a waiver of any subsequent or other breach of the same provision or any other provision of this Agreement.

22. Severability: In the event that any provision in this Agreement shall be construed by a court of competent jurisdiction to be unlawful or unenforceable and if the offending provision can be reformed to effect the clear intention of the parties as expressed herein, then, the offending provision shall be so reformed, and the remainder of this Agreement shall remain in full force and effect as written. If the offending provision cannot be reformed to affect the clear intention of the parties hereto, then, this Agreement shall be deemed to be reformed to exist as now written but without the offending provision.

23. Third-Party Representations: Nothing in this Agreement encompasses any representations made between any parties hereto and any third party to this Agreement.

24. Applicant acknowledges that their personal information will be processed and stored in the Canada and may be disclosed to Canada courts or law enforcement or regulatory agencies through the laws of that country.

25. Pre-Notification: We agree to waive any pre-notification requirements required by the Rules of the Canadian Payment Association pertaining to any amount to be debited or deposited as per this Authorization. Signature of Payor: _____

26. Type of Pad: We agree that this PAD agreement is a BUSINESS PAD AGREEMENT.

27. Cancellation of Arrangement: This Authorization may be cancelled at any time upon notice by us to the Payee at least 10 days prior to the PAD being issued. I/We may obtain a sample cancellation form, or further information on my/our right to cancel a PAD Agreement, at my/our financial institution or by visiting www.cdnpay.ca

28. Applicant covenants that they have obtained a legal opinion from a legal counsel of your choice with respect to the implications of their execution of this Authorization prior to agreeing to this Authorization. Applicant and EFS, Inc herein acknowledge that each has requested and consented to have this Agreement and all documents and correspondence ancillary thereto drafted in English only. Les parties aux présentes reconnaissent qu'elles ont demandé et accepté que la présente convention ainsi que tous les documents et toute la correspondance connexes soient rédigés en anglais seulement.

Keep a Copy of this Agreement for Your Records

FLEET FUEL CARD CREDIT APPLICATION FORM



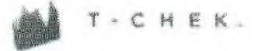
Eagle Fleet Services

P: 519-354-3902

F: 519-354-8139

www.eaglefleetservices.ca

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COMPANY INFORMATION

Legal Business Name _____

Physical Address _____ City _____ Province _____ Postal Code _____

Customer Mailing Address _____ City _____ Province _____ Postal Code _____
(if different from above)

Primary Contact Person _____

Telephone _____ Cellular _____ Fax _____

Email _____

Years in business _____ Nature of business _____

Organization Type Proprietorship Partnership Owner/Operator LLC Corporation Other _____

Parent Corporation (if subsidiary) _____ Language Preference English French

COMPANY REPRESENTATIVES (officers, partners, principals, or proprietor)

Title _____

Name _____

Telephone _____ SIN _____

Date of Birth _____ Province _____

Fleet Manager

Title _____ Name _____

Email _____

Telephone _____

Accounts Payable

Title _____ Name _____

Email _____

Telephone _____

PAYMENT METHOD & TERMS OPTION REQUESTED

Letter of Credit

Letter of credit is subject to credit approval (requires TCH format)

Deposit amount USD _____ CAD _____

METHOD PAD **TERMS** Daily
 Bank Wire Twice Weekly
 Weekly

Deposit

Deposit Amount USD _____ CAD _____

Terms Requested

Canadian Transactions: Daily 7 Days 15 Days

US Transactions: Daily Twice Weekly Weekly

Payment Terms

1) Electronic Payment Transfer
 2) Credit Card
 3) Certified Bank Draft

CREDIT INFORMATION

1. Submit financial statement. Financial Statements are necessary for companies who require a credit line of more than \$50,000
2. Complete and return the Personal Guarantee Agreement.
3. Estimated monthly fuel purchases from all Suppliers: \$ _____
4. Are you tax exempt? (Confirmation is required) Yes No

BANK REFERENCES

Please provide your current banking details

Bank Name _____

Account Number _____

Contact _____

Telephone Number _____

Fax Number _____

Current Fuel Card Supplier

Supplier Name _____

Account Number _____

Contact Name _____

Telephone Number _____

TRADE REFERENCES

Please provide your current supplier details

Company Name _____

Contact _____

Telephone Number _____

ACCOUNT SETUP

Total Number of Company Vehicles _____ Total Number of Owner/Operator Vehicles _____

Number of Cards Desired _____ Quantity of Cheque Books Desired (USD) _____
(25 cheques per book)

Marked Fuel Required (Certificate will be required) Yes No

Additional Card Embossing Requested: Yes No

(Your business name is automatically embossed on the first line of each card. However, if you still want to emboss your business cards beyond your business name, a customer service rep will call you to assist you in your embossing needs.)

Applicant hereby requests and authorizes all references to release credit information to EFS, and authorizes a credit report for any corporation, corporate officer, partner or owner to be issued to EFS. By signing, applicant authorizes EFS to process or otherwise manage credit transaction information in any matter deemed appropriate by EFS. Applicant hereby agrees to be bound by all terms, conditions and agreements governing credit application and Credit Agreement, as amended from time to time. Applicant understands that applicant may be required to furnish EFS a personal guarantee, a letter of credit, or other security in an amount designated by EFS to secure applicant's line of credit with EFS.

Signature of Authorized Signer _____ Title _____ Print Name _____ Date _____
EFS refers to Eagle Fleet Services Initials _____

Canadian Fuel Account

Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



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T - C H E K

CUSTOMER INFORMATION

Complete the customer information

Eagle Fuel Customer Name		Eagle Fuel Customer Number	
Customer Address	City	Province	Postal Code
Customer Accounting Contact	Customer Telephone Number	Customer Fax Number	

BANK / FINANCIAL INSTITUTION INFORMATION

Complete the Bank or Financial Institution information

Customer Financial Institution Name	Bank Account Contact	Bank Telephone Number	
Bank Address	City	Province	Postal Code
Bank Routing Transit Number and Customer Bank Account Number (see sample below)			

ATTACH VOIDED CHEQUE HERE

Attach Voided cheque. Sign and Return the Form to EFS

John Q. Sample
Jane A. Sample

Place Voided Cheque Here

Cheque Number **Transit/Branch** **Institution** **Account**

The above named person or company, (hereinafter "CUSTOMER"), hereby authorizes E F S Inc. (hereinafter "EFS") to originate an Automated Clearing House electronic funds transfer credit/debit entry to CUSTOMER'S financial account listed above and hereby authorizes to Depository Institution named above (hereinafter "Financial Institution") to accept and to credit or debit the amount of such entry or entries to CUSTOMER'S financial account.

CUSTOMER understands that funds held by the above listed Financial Institution may be made available through a EFS form of identification. Therefore, in order to facilitate this availability, CUSTOMER agrees and authorizes Financial Institution to allow EFS full access to all information relating to and about the above listed account. CUSTOMER further understands and agrees that the pre-authorization debit transfer entry will only be accepted by Financial Institution if sufficient funds are available in CUSTOMER'S financial account listed above, and CUSTOMER agrees separately with EFS to deposit adequate funds prior to each EFT debit made by EFS into CUSTOMER'S financial account. In the event any entry is not accepted for any reason, Financial Institution is to notify EFS by telephone at the telephone number shown below by the close of the banking day on which this entry is presented. CUSTOMER agrees to pay EFS immediately all sums refused by Financial Institution for transfer to EFS. Interest shall accrue on such sums at the rate of 18% per annum or the highest rate allowed by law, which ever shall be less from the date of attempted debit until paid in full. CUSTOMER shall pay EFS all expenses incurred by EFS in collecting unpaid sums including but not limited to reasonable attorney fees, court costs, and collection agency costs. In the event EFS electronically debits CUSTOMER'S account in an amount less than \$500, EFS may pass the electronic debit charges to CUSTOMER, and may collect the same in that or any subsequent debit.

Any authority given pursuant to this document shall remain effective until thirty (30) days after Financial Institution, at the address indicated above and EFS, at the address indicated below, have received a written cancellation from CUSTOMER. Notice of cancellation shall not affect debit and/or credit entries initiated prior to the 30 day following Financial Institution and EFS's actual receipt of notice.

CUSTOMER understands that if CUSTOMER refuses or otherwise fails to make payment for a debit entry, this Agreement and all other agreements between CUSTOMER and EFS may be terminated by EFS at EFS's sole discretion.

Customer Authorization

EFS INC.

Authorized Signature	Date
_____	_____
Title	

Authorized Signature	Date
_____	_____
Title	

US
Fuel Account

Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



CUSTOMER INFORMATION

Complete the customer information

Eagle Fuel Customer Name		Eagle Fuel Customer Number	
Customer Address	City	Province	Postal Code
Customer Accounting Contact	Customer Telephone Number	Customer Fax Number	

BANK / FINANCIAL INSTITUTION INFORMATION

Complete the Bank or Financial Institution information

Customer Financial Institution Name		Bank Account Contact	Bank Telephone Number
Bank Address	City	Province	Postal Code

Bank Routing Transit Number and Customer Bank Account Number (see sample below)

ATTACH VOIDED CHEQUE HERE

Attach Voided cheque. Sign and Return the Form to EFS

John Q. Sample
Jane A. Sample

Place Voided Cheque Here

Cheque Number

Transit/Branch

Institution

Account

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Any authority given pursuant to this document shall remain effective until thirty (30) days after Financial Institution, at the address indicated above and EFS, at the address indicated below, have received a written cancellation from CUSTOMER. Notice of cancellation shall not affect debit and/or credit entries initiated prior to the 30 day following Financial Institution and EFS's actual receipt of notice.

CUSTOMER understands that if CUSTOMER refuses or otherwise fails to make payment for a debit entry, this Agreement and all other agreements between CUSTOMER and EFS may be terminated by EFS at EFS's sole discretion.

Customer Authorization

EFS INC.

Authorized Signature _____ Date _____

Authorized Signature _____ Date _____

US
Fuel Account

Eagle Fleet Services
P: 519-354-3902
F: 519-354-8139
www.eaglefleetservices.ca



T - C H E K

Title

Title



Eagle Fuel Card Credit Agreement

Applicant hereby applies to EFS Inc. ["EFS"] for credit privileges as designated in this application/Credit Agreement ["Agreement"]. Applicant hereby further applies to EFS for EFS card privileges and EFS information reporting services and any and all other products and services made available by EFS ["Eagle Fleet Services"] now or hereafter. Applicant represents and warrants to EFS that all information provided by Applicant in this application is true and accurate in every respect. Applicant understands that EFS will rely on statements made in this application as an inducement to EFS to issue credit to Applicant and enter into this Agreement. Failure on Applicants part to disclose complete and accurate information may, at the sole option of EFS, result in rescission of this Agreement. **APPLICANT UNDERSTANDS THAT ANY MATERIAL MISREPRESENTATION OR OMISSION WILL VOID THIS AGREEMENT.**

Applicant hereby authorizes EFS to investigate and verify all information herein provided by Applicant, and Applicant hereby authorizes and directs each and every reference, bank, lending institution, credit company, or other person named by Applicant ["Reference"] to provide to EFS any and all information requested by EFS relating to Applicant's business and credit relationship with the Reference. Applicant hereby agrees to hold harmless EFS and Reference from any claim or damage arising from EFS's use of any information obtained from this application or from a Reference, IN THE EVENT THAT EFS ACCEPTS APPLICANT'S APPLICATION FOR ANY SERVICE OR CREDIT PROVIDED FOR HEREIN OR OTHERWISE EXTENDS TO APPLICANT ANY PRIVILEGE, CREDIT, OR SERVICE REQUESTED HEREIN, APPLICANT SHALL AND DOES AGREE THAT IN CONSIDERATION OF THE MUTUAL COVENANTS AND CONDITIONS SET FORTH HEREIN AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH IS HEREBY ACKNOWLEDGED, APPLICANT WILL COMPLY WITH ALL OF THE TERMS, CONDITIONS, AGREEMENTS, AND PROVISIONS SET FORTH BELOW:

1. **Fees and Payments:** Subject to the terms and conditions provided herein and according to the credit terms approved by EFS, Applicant hereby agrees to remain responsible for paying all charges, including without limitation, the gross sales price of all goods and services purchased using EFS Services, data usage, telecommunications services, any and all taxes, surcharges, fees, assessment or customer service assistance fees, or any other charge reasonably determined by EFS to be imposed on Applicant. Applicant acknowledges the receipt of the EFS Carrier Fee Schedule ["Fee Schedule"] which is incorporated herein by reference and agrees that charges and fees assessed to Applicant by EFS may be determined using the Fee Schedule, as amended from time to time. Time is of the essence for payment. Applicant further agrees that interest shall accrue on any delinquent credit balance from the date due at the highest rate permitted by law or 18 percent per annum whichever amount shall be less.
2. **Collection and Legal Fees:** In the event EFS consults or engages a lawyer or collection agency to collect any delinquent balance, as determined by EFS Applicant agrees to pay all fees so expended, to the extent they are reasonable, together with all costs and expenses of collection and litigation. For purposes of this Agreement, "costs and expenses of collection and litigation" may include, without limitation, collection fees in the amount of one-third of the outstanding bill, which may be added by the collection agency at the time of referral of the account should EFS choose to refer the account to a collection agency.
3. **Termination:** EFS reserves the sole right and privilege to terminate this Agreement, to revoke or suspend Applicant's charge privileges, to interrupt or terminate Applicant's EFS Services at any time without notice and/or to amend this Agreement and/or any schedule hereto at any time, without Applicant's consent. Subject to the terms and conditions set forth in this Agreement. Applicant may terminate this Agreement at any time by notifying EFS of Applicant's intent to terminate this Agreement. Termination of this Agreement or revocation or suspension of Applicant's EFS Services shall not affect Applicant's liability for all obligations incurred to EFS pursuant to this agreement or for EFS Services, or otherwise, either before or after notice of termination, revocation, or suspension.
4. **Amendments:** Amendments to this Agreement and/or the EFS Carrier Fee Schedule shall be effective immediately upon the earlier of (i) the date notice of the proposed amendment is mailed to Applicant at the address provided in the attached Application, or (ii) when posted on the EFS homepage as found on the World Wide Web at www.eaglefleetservices.ca
5. **Limitation of Liability:** At no time shall EFS be liable to Applicant for any damages sustained by Applicant due to delay or failure in processing a transaction or Card Management request, delay or failure resulting from transmission or equipment failure, revocation, suspension, interruption, or termination of Applicants EFS Services, IN NO EVENT SHALL EFS BE RESPONSIBLE FOR CONSEQUENTIAL, PUNITIVE, OR SPECIAL DAMAGES OF ANY KIND, NOR ANY LOST PROFITS, REGARDLESS OF WHETHER OR NOT EFS WAS MADE AWARE OF THE POSSIBILITY OF SUCH DAMAGES. EFS MAKES NO REPRESENTATIONS OR WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
6. **Confidentiality:** EFS and Applicant agree and covenant to each other that they shall not, during the performance of this Agreement or at any other time after the termination or expiration hereof, use or disclose to any third party other than during the proper performance of their duties hereunder, any of the procedures, practices, confidential dealings, or other confidential information concerning the business, finances, transactions, customer lists, or affairs of the other party hereto, including any written documentation thereof. Further, neither party shall disclose the terms of this Agreement to any other person or entity without the prior written consent of the other party hereto. This paragraph shall not apply to information that is (1) already in the public domain, (2) used to provide credit references, (3) known or obtained by the other party not claiming confidentiality from some source other



than the party claiming confidentiality, (4) used in any dispute resolution forum between the parties hereto, including any and all investigation or collection efforts, or (5) required to be disclosed by law or judicial mandate.

7. **Equipment:** Applicant agrees that any Equipment issued or loaned to Applicant by EFS including but not limited to, Motherboards, CPUs, Modems, Hard Drives, Removable Drives, CD-ROM/DVD Drives, Sound Cards, Ethernet Cards, Graphics/Video Cards, Monitors, Keyboards, Mice, Routers, CSU/DSUs, Switches and any other device used in conjunction with a computer network connectivity, and/or data transmission systems will remain the sole property of EFS, and Applicant is liable for any and all hardware damages and/or loss of software related to the above listed Equipment, including without limitation, damages incurred during shipment to EFS at the end of the loan period. Applicant agrees that it will not alter the Equipment or programs installed thereon in any way without the prior written consent of EFS and will assume all liability for any illegal acts performed using the Equipment by any employee or agent of Applicant or any other third party during the duration of the loan. Applicant further agrees to be responsible for the setup of said Equipment and agrees to be liable for any damages occurred due to improper setup or use of the Equipment, including without limitation, any damages caused due power surges and/or the failure to use a power surge protector. EFS MAKES NO WARRANTY OR REPRESENTATION RELATING TO THE EQUIPMENT, SOFTWARE, OR DOCUMENTATION. FURTHERMORE, EFS DOES NOT WARRANT UNINTERRUPTED OR ERROR-FREE OPERATION OF THE EQUIPMENT OR ANY OF THE PROGRAMS INSTALLED THEREON. THE EQUIPMENT IS PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND BY EFS OR ANY THIRD PARTY, EITHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. THE ENTIRE RISK AS TO THE QUALITY AND PERFORMANCE OF THE EQUIPMENT IS WITH APPLICANT AND APPLICANT'S COMPANY, IF APPLICABLE. SHOULD THE EQUIPMENT OR ANY PROGRAM THEREON PROVE DEFECTIVE, APPLICANT (AND NOT EFS OR ITS DEALERS, DISTRIBUTORS, OR SUPPLIERS OF THIRD PARTY SOFTWARE) SHALL ASSUME THE ENTIRE COST FOR ALL NECESSARY REPAIR OR CORRECTION. THE LIMITATION OF LIABILITIES DESCRIBED IN THIS SECTION ALSO APPLIES TO ANY THIRD PARTY SUPPLIER OF MATERIAL OR PROGRAMS.

8. **Authorized Use:** Applicant shall not make or allow its agents or employees to make purchases using EFS Services in excess of the limitations approved by EFS. Nothing contained in this paragraph or elsewhere in this Agreement shall be construed so as to relieve Applicant of any obligation to pay for goods, services, or fees charged on Applicant's EFS account.

9. **Card Management:** In the event that EFS approves Applicant's application, Applicant accepts responsibility for the management of Applicant's use and receipt of any and all EFS Services. Such management shall include without limitation, activating EFS Service, inactivating EFS Services, setting any and all credit limits (subject to credit approval) and monitoring the use of any and all EFS Services. Subject to the terms and conditions set forth in this Agreement, Applicant understands and agrees that it is Applicant's responsibility to verify that Applicant's efforts to manage EFS Services are properly communicated to EFS. Applicant agrees that any individual able to provide EFS with an Applicant's Carrier Id and Password and/or any other Password assigned to or used by Applicant, is authorized by Applicant to receive information about and make changes to Applicant's EFS Services. Applicant further agrees that in the event EFS authorizes and pays an amount requested by an individual authorized to use Applicant's EFS Services that is different from the amount available on the particular EFS product, Applicant shall make payment for the amount authorized by EFS (notwithstanding any credit limit restrictions) and nothing contained in this paragraph or elsewhere in this Agreement shall be construed so as to relieve Applicant of any obligation to pay for goods or services charged using Applicant's EFS Services.

10. **Debit Charges:** In accordance with the terms of credit approved by EFS pursuant to the attached application, as amended from time to time, EFS, its agents, successors, and/or assigns shall debit draft Applicant's bank account at any time during the approved calendar interval for any and all outstanding charges. EFS, its agents, successors, and/or assigns shall have the option to choose the dates and times during the approved interval to debit draft Applicant's account. Failure of Applicant's bank to honour any debit draft of EFS presented in accordance with this Agreement shall constitute a material breach of this Agreement, and EFS may immediately terminate this Agreement and pursue any and all remedies available to it by law, equity, statute, or otherwise. Applicant shall pay EFS a returned debit draft service fee equal to the lesser of: (1) ten percent (10%) of the face amount of each debit draft or cheque returned unpaid or (2) the greatest amount lawfully permitted to be charged on debit drafts returned unpaid. In the event that EFS shall fail to debit draft Applicant's account during an approved interval, EFS shall have the right to debit draft Applicant's account at any time thereafter for charges incurred during or previous to the interval wherein no debit draft was made. Failure of Applicant to pay within the terms approved shall constitute a material breach of this Agreement, and EFS may immediately terminate this Agreement and pursue any and all remedies available to it by law, equity, statute, or otherwise.

11. **Right to Payment:** EFS's delay or failure to proceed with collection efforts shall not be construed as a waiver of EFS's right to do so, nor shall said failure or delay constitute a waiver of EFS's right to demand strict compliance with the terms of this Agreement with respect to payment of the delinquent account or amounts due on future extensions of credit.

12. **Security:** Applicant hereby understands and agrees that to secure the payment and performance in full of all of the terms and conditions contained herein, Applicant hereby grants to EFS a continuing security interest in all of the following present and future assets of Applicant, together with all collateral now or hereafter described in any form UCC-1 filed against Applicant naming EFS as the secured party:

All Accounts and interests in goods represented by accounts, contract rights, commercial paper, chattel paper, general intangibles, including without limitation, tax and duty refunds, registered and unregistered patents, trademarks, service marks, copyrights, trade



names and applications for the foregoing, trade secrets, goodwill, processes, drawings, blueprints, customer lists, licenses and any and all existing and future leasehold interests in documents, instruments, letters of credit, and any and all deposit accounts. Furthermore Applicant authorizes EFS to execute for and in behalf of Applicant any security agreements, financing statements and/or security instruments in order to attach and perfect a security interest in the above described collateral.

13. **Dispute Procedure:** Subject to the terms and conditions set forth in this Agreement, if Applicant disputes a statement amount, Applicant shall notify EFS of the dispute within 48 hours of receipt of the statement. Failure of Applicant to notify EFS within such 48-hour period shall constitute Applicant's conclusive acceptance of the amount of the statement. In the event Applicant gives EFS timely notice of a dispute with respect to a statement amount, EFS shall reduce the amount of the following debit draft by the disputed amount. If the parties mutually resolve the disputed amount within the ten (10)-day period following Applicant's notice to EFS of the dispute, Applicant shall pay EFS the agreed amount, together with interest thereon as provided herein for delinquent sums, or EFS may add the agreed amount to the amount of the next scheduled statement following the resolution of the dispute.

13.2 Prior to arbitration, the parties shall stipulate on a specific list of issues to be submitted for the arbitrator's decision. The arbitrator's ruling shall be limited to the issues submitted. Should a further dispute arise regarding either the interpretation or the enforcement of the arbitrator's ruling, the parties' remedy shall be to re-submit the matter to the same arbitrator. Following arbitration, the prevailing party shall be entitled to recover its reasonable costs of arbitration. The arbitrator in his or her discretion may also award the prevailing party reasonable legal fees. Should either party be dissatisfied with the arbitrator's award: that party has the right to request judicial review of the award. Judicial review shall take place on a de novo basis without a jury. The prevailing party at the trial de novo will be entitled to recover costs and legal fees. In the event that the arbitrator orders the Applicant to pay money to EFS, the Applicant shall pay interest upon such sums at the interest rate provided in this Agreement from the date the money was first due to EFS. Applicant shall pay all sums not disputed in strict accordance with this Agreement.

14. **Fraud Prosecution:** Applicant and EFS agree to cooperate with each other in preventing and prosecuting any fraudulent activity by employees of any party hereto or any third party with respect to services anticipated by this Agreement, the use or receipt of EFS Services, or otherwise arising in connection with any other relationship between the parties anticipated by or set forth in this Agreement. EFS reserves the right to interrupt, suspend, or terminate EFS Services without notice to Applicant if EFS, in its sole discretion, suspects fraudulent, illegal or abusive activity. Applicant agrees to provide, at no cost to EFS any and all documentation and information as EFS may request, including but not limited to affidavits and police reports. Failure to provide reasonable cooperation shall result in Applicant's liability for all fraudulent usage of EFS Services.

15. **Recourse/Reimbursement Statement:** We have certain recourse rights if any debit does not comply with this agreement. For example, we have the right to receive reimbursement for any debit that is not authorized or is inconsistent to this agreement. We may dispute a Business PAD by providing a signed declaration to our Financial Institution under the following conditions:

- (a) the Business PAD was not drawn in accordance with this Authorization; or
- (b) this Authorization was revoked

We acknowledge that, in order to obtain reimbursement from our Financial Institution for the amount of a disputed Business PAD, we must sign a declaration to the effect that either (a) or (b) above took place and present it to our Financial Institution up to and including but not later than then (10) business days after the date on which the disputed Business PAD was posted to the Account. We acknowledge that, after this ten (10) business day period we shall resolve any dispute regarding a Business PAD solely with the Payee, and that our Financial Institution shall have no liability to us respecting any such Business PAD. To obtain more information regarding our recourse rights we may contact our Financial Institution or visit www.cdnpay.ca.

16. **Entire Agreement:** This Agreement represents a fully integrated expression of the parties' intentions and constitutes the entire understanding and agreement of the parties hereto with respect to the subject matter hereof and shall supersede and replace all prior negotiations, representations, warranties, and agreements whether written or oral between Applicant and EFS only. The parties hereto expressly acknowledge that there are no other promises or representations, either written or oral, that shall be binding on either party unless expressed herein or in another integrated contract between the parties.

17. **Counterparts and Signature:** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which when taken together shall constitute one and the same instrument. The signature page may be detached therefrom without impairing the legal effect of the signature(s) thereon or other terms of this Agreement, provided that such signature page is subsequently attached to any other counterpart identical thereto except having additional signature pages executed by other parties to, or guarantors of, this Agreement. Notwithstanding any request or requirement for submission of original signatures, facsimile signatures shall for all purposes have the same effect and validity as an original signature.

18. **Assignment:** Applicant may not assign any right or interest herein to any other party without first obtaining the written consent of EFS, which consent may be withheld at EFS's sole discretion. EFS reserves all rights of assignability of this Agreement, whether through EFS's successors or assigns. EFS's successor or assignee shall retain all rights held by EFS at the time of assignment or transfer of interest, such rights including any which may have come into existence during the transfer of such interest or immediately thereafter.

19. **Waiver:** No waiver of any breach of this Agreement shall be construed as a waiver of any subsequent or other breach of the same provision or any other provision of this Agreement.



20. **Severability:** In the event that any provision in this Agreement shall be construed by a court of competent jurisdiction to be unlawful or unenforceable and if the offending provision can be reformed to effect the clear intention of the parties as expressed herein, then, the offending provision shall be so reformed, and the remainder of this Agreement shall remain in full force and effect as written. If the offending provision cannot be reformed to affect the clear intention of the parties hereto, then, this Agreement shall be deemed to be reformed to exist as now written but without the offending provision.

21. **Third-Party Representations:** Nothing in this Agreement encompasses any representations made between any parties hereto and any third party to this Agreement.

22. **Applicant acknowledges that their personal information will be processed and stored in the Canada and may be disclosed to Canada courts or law enforcement or regulatory agencies through the laws of that country.**

23. **Pre-Notification:** We agree to waive any pre-notification requirements required by the Rules of the Canadian Payment Association to any amount to be debited or deposited as per this Authorization Signature of Payor _____.

24. **Type of Pad:** We agree that this PAD agreement is a BUSINESS PAD AGREEMENT.

25. **Cancellation of Arrangement:** This Authorization may be cancelled at any time upon notice by us to the Payee at least 10 days prior to the PAD being issued. I/We may obtain a sample cancellation form, or further information on my/our right to cancel a PAD Agreement, at my/our financial institution or by visiting www.cdnpay.ca

26. Applicant covenants that they have obtained a legal opinion from a legal counsel of your choice with respect to the implications of their execution of this Authorization prior to agreeing to this Authorization. Applicant and EFS, Inc herein acknowledge that each has requested and consented to have this Agreement and all documents and correspondence ancillary thereto drafted in English only. Les parties aux présentes reconnaissent qu'elles ont demandé et accepté que la présente convention ainsi que tous les documents et toute la correspondance connexes soient rédigés en anglais seulement.

Keep a Copy of this Agreement for Your Records

40292674.1

APPENDIX E
BUSINESS NAMES REPORT FOR "EAGLE FLEET SERVICES"

See attached.

Request ID: 024715224
Transaction ID: 75860627
Category ID: UN/E

Province of Ontario
Ministry of Government Services

Date Report Produced:
Time Report Produced:
Page:

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BUSINESS NAMES REPORT

**Business name registered under
the *Business Names Act***

EAGLE FLEET SERVICES

Business Identification Number

220914352

Business Type

BUSINESS NAME - CORPORATION

Mailing Address

3613 QUEENS LINE
TILBURY
ONTARIO
CANADA, N0P 2L0

Business Address in Ontario

3613 QUEENS LINE
TILBURY
ONTARIO
CANADA, N0P 2L0

Activity being carried out

FUEL CARD ISSUER

Registration Date

2012/09/04

Expiry Date

2022/09/02

Renewal Date

2017/10/05

Amendment Date(s)

NOT APPLICABLE

Last Document Filed

RENEWAL

Cancellation Date

NOT APPLICABLE

Last Document Filed Date

2017/10/05

Request ID: 024715224
Transaction ID: 75860627
Category ID: UN/E

Province of Ontario
Ministry of Government Services

Date Report Produced:
Time Report Produced:
Page:

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BUSINESS NAMES REPORT

**Business name registered under
the *Business Names Act***

EAGLE FLEET SERVICES

Business Identification Number

220914352

Business Type

BUSINESS NAME - CORPORATION

Corporation Name

908593 ONTARIO LIMITED

Corp. Registered/Head Office Address

3613 QUEENS LINE

TILBURY
ONTARIO
CANADA, N0P 2L0

Corporate Number

908593

Jurisdiction of Corporation

ONTARIO

Corporation Status

ACTIVE

Person Authorizing the Registration

DHILLON,
MANDHIR
SINGH

This Report sets out the most recent information registered on or after April 1, 1994 and recorded in the Ontario Business Information System as of the last business day.

The issuance of this report in electronic form is authorized by the Ministry of Government Services.

APPENDIX F
THE RECEIVER'S FOURTH REPORT DATED NOVEMBER 11, 2019,
WITHOUT APPENDICES

See attached.

Court File No. CV-19-00628293-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON,
908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382 ONTARIO
LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838
ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722
ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED,
1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

**FOURTH REPORT TO THE COURT
SUBMITTED BY BDO CANADA LIMITED,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

November 11, 2019

Listing of Appendices

- Appendix A - Appointment Order dated September 30, 2019 (as amended)
- Appendix B - Listing of the Receivership Parties
- Appendix C - Third Report of the Receiver (redacted)
- Appendix D - BMO Receivership Order dated October 16, 2019
- Appendix E - Sample PAD Agreement
- Appendix F - BMO Letter re Transaction Information
- Appendix G - Transaction Information

1.0 INTRODUCTION AND PURPOSE OF REPORT

1.1 Introduction

- 1.1.1 By way of an order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”), without security, of all the Property (as defined in the Appointment Order) of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**”) and certain of the other Defendants. Attached as **Appendix A** is copy of the Appointment Order. As detailed below, certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix B** hereto sets out the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**” or the “**Receivership Parties**”).
- 1.1.2 At the September 30 hearing, the Court granted the following two additional orders by separate motion:
- an Anton Piller order to allow entry and search of premises of the defendants named in the order; and
 - as subsequently amended, a Mareva injunction order restraining Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon from dissipating their assets.
- 1.1.3 908 formerly operated a fleet member reward card program (the “**Fleet Card Business**”) used by its customers at gas stations located in Canada and the United States, including at gas stations operated by certain of the Debtors. Certain of the Debtors operate a number of retail gas stations. For the reasons outlined in the third report of the Receiver dated October 18, 2019 (the “**Third Report**”), the Receiver terminated active operations in respect of the Fleet Card Business on October 11, 2019. A copy of the Third Report is attached hereto as **Appendix C** and should be read in conjunction with this report.
- 1.1.4 The background with respect to the Defendants, as well as a description of the activities and circumstances leading to the appointment of the Receiver over the Receivership Parties, are contained in the motion record (the “**CIBC Motion Record**”) filed by Canadian Imperial Bank of Commerce (“**CIBC**”), the plaintiff in the within proceeding. The CIBC Motion Record has been sealed pending further order of the Court.
- 1.1.5 By order dated October 16, 2019, Bank of Montreal (“**BMO**”) brought an application to appoint MNP Ltd. as Receiver over all of the assets, undertakings and properties of certain of the Defendants that were originally the subject of the Appointment Order. The application was unopposed and the order was granted on October 16, 2019 (the “**BMO Receivership Order**”). As part of the BMO Receivership Order, the Receiver was discharged as Receiver of certain of the Defendants, and Appendix A reflects the parties that are currently the subject of the Appointment Order. A copy of the BMO Receivership Order is attached hereto as **Appendix D**.

1.2 Purpose of this Report

- 1.2.1 This report is the Receiver's fourth report to the Court (the "**Fourth Report**") and is filed to in respect of a motion for an order ordering and directing BMO to provide the Transaction Information (as that term is defined below) to the Receiver.
- 1.2.2 In preparing this Fourth Report, the Receiver has relied upon the Receivership Parties' books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained from third parties, and discussions with various individuals (collectively, the "**Information**"). The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.
- 1.2.3 This Fourth Report has been prepared for the use of this Court in respect of the above-noted relief. This Fourth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Fourth Report contrary to the provisions of this paragraph.
- 1.2.4 All references to dollars are in Canadian currency unless otherwise noted.
- 1.2.5 In accordance with the Appointment Order, copies of unsealed materials and prescribed notices delivered and/or filed in the receivership proceedings are available on the Receiver's Case Website at www.extranets.bdo.ca/eagletravelplaza.

2.0 THE NEED FOR TRANSACTION INFORMATION

2.1 The Fleet Card Business

- 2.1.1** Pre-Appointment Order, the largest segment of the Debtors' business was the Fleet Card Business, which business was managed by 908. 908 would provide customers (truck transportation companies with varying fleet sizes) with what are essentially credit cards issued to the customers' truck drivers to allow them to purchase fuel and other items on credit. As of the date of the Appointment Order, 908 had approximately 1,300 active known customers, and up to 1,800 customers in total (each with one or more trucks in their fleet).
- 2.1.2** Further background to the Fleet Card Business is set out in greater detail at Section 3.1 of the Third Report and is not repeated herein.

2.2 Collections from Fleet Card Business Customers and Rejected Transactions

- 2.2.1** As noted above, the Fleet Card Business functioned such that customers would receive fuel and other items on credit. 908 would then invoice such customers for the fuel and other items purchased, and any cash advances received through the fleet cards. The main payment method was for 908 to debit a customer's bank account for the amount owed to 908's bank account. The Receiver understands that the debiting was intended to be transacted in accordance with pre-authorized debit agreements ("**PAD Agreements**") between 908 and its customers. A sample PAD Agreement is attached as **Appendix E**.
- 2.2.2** The Receiver has the task of attempting to debit Fleet Card Business customers for amounts owing to 908 during the period of September 23, 2019 to October 11, 2019 (the "**Collections Period**") and more generally collecting monies owing to 908 and reconciling rebate amounts owing by 908. The challenges experienced by the Receiver are extensively detailed in sections 2.3, 3.1.1 and 3.4 of the Third Report.
- 2.2.3** While the Receiver continues to experience challenges relating to Fleet Card Business collections due to the lack of information kept by the Defendants in association with 908's business (see, e.g., sections 2.4 and 3.2 of the Third Report), some progress has been made to date. For example, as detailed in the Third Report, the Receiver could not initially locate the majority of the critical information that was fundamental to operating the Fleet Card Business. After discussions with various members of the Dhillon family and coordination amongst the Receiver and the ISS, the Receiver has located a number of PAD Agreements and has been cross referencing those documents to the limited customer information contained in an excel spreadsheet maintained by 908 in order to properly debit customer accounts. To date, the Receiver has located PAD Agreements for about 60% of the transactions occurring during the Collections Period. In total, the Receiver is in possession of approximately 14 bankers boxes containing PAD Agreements, although not all of these agreements related to the Collections Period.
- 2.2.4** The PAD Agreements themselves contain insufficient information to debit a customer account. The Receiver requires the following information in addition to a PAD Agreement:

- The Fleet Card Business customer's name;
 - The date (and time, if available) of the transaction; and
 - The Fleet Card Business customer's account and transit numbers at the customer's bank (together, the "**Collections Information**").
- 2.2.5** The Receiver has found Collections Information for some, but not all, of the Fleet Card Business customers.
- 2.2.6** In addition to issues collecting receivables from Fleet Card Business customers, the Receiver has experienced issues with customers rejecting transactions, primarily by one of the following:
- the customer directs their bank to "chargeback" the transaction such that the transaction is reversed;
 - the customer closes their account; or
 - the customer's account has insufficient funds to cover the amount of the transaction (together, the "**Rejected Transactions**").
- 2.2.7** As a result of the Rejected Transactions, the Receiver has been unable to collect on a significant proportion of overall accounts receivable for 908. The Receiver believes that some of these Rejected Transactions may not be valid, but does not have sufficient information to make this determination.
- 2.2.8** 908 initially used bank accounts at CIBC to process Fleet Card Business transactions. Prior to the Appointment Order, 908 transitioned certain of its Fleet Card Business accounts to account at BMO.
- 2.2.9** In order to collect accounts receivable and determine which Rejected Transactions, if any, are valid, the Receiver requires copies of all cheques that have been deposited by 908 to a BMO account for at least the months of July to December 2019 (the "**Rejected Transactions Information**").
- 2.2.10** The Receiver believes that the Collections Information and the Rejected Transactions Information is in the possession of BMO by virtue of 908 having bank accounts at BMO. BMO has confirmed that it has Collections Information relating to some of Fleet Card Business customers in its possession but is unwilling to provide such information absent a court order. A copy of a letter to this effect from BMO's external counsel is attached as **Appendix F**. BMO has already provided copies of certain cheques relating to 908's accounts for the Collections Period; at this time, the Receiver is seeking only additional cheques issued or received in July, August and September 2019 and the ongoing provision of such cheques for the periods of October, November and December 2019.
- 2.2.11** BMO's provision of the Collections Information and the Rejected Transactions Information for the months of July, August, September, October, November and December 2019 is essential to the Receiver being able to collect monies owing to 908 for the benefit of the Debtors' estates.

2.2.12 The Collections Information and the Rejected Transactions Information is information that, if proper records had been kept by 908, would have been located at 908's place of business and would now be in the possession of the Receiver.

2.3 Customer Rebates

2.3.1 The Receiver understands that 908 offered rebates to Fleet Card Business customers. To date, the Receiver and its counsel have not located any written agreements setting out customer rights to rebates or any terms thereof. The Receiver's understanding based on conversations with Simran Dhillon is that historically, 908 provided customers with rebates, which Simran personally quantified based on the spread between the price and the cost of fuel, and then taking into consideration the volume of fuel purchased, Simran's relationship with the customer, and the economic climate. Additional details relating to the rebate is set out in the Third Report at sections 3.1.1 and 3.7.

2.3.2 The Receiver understands that rebate cheques were issued from a variety of accounts and there is no centralized system for recording which cheques were issued and which of those were cashed. In order to prepare a reconciliation of which customers have received rebates and which haven't, the receiver requires copies of all cheques that have been written by 908 from a BMO account (such information, the "**Rebate Information**" and, together with the Collections Information and the Rejected Transactions Information, the "**Transaction Information**"). A chart listing the specific information that makes up the Transaction Information is attached hereto as **Appendix G**.

2.3.3 The Receiver believes that the Rebate Information is in the possession of BMO by virtue of 908 having bank accounts at BMO and from BMO's provision of cheques for the period of July, August and September 2019. BMO's provision of any further Rebate Information, for the months of July, August, September, October, November and December 2019 or otherwise, is essential to the Receiver being able to collect monies owing to 908 for the benefit of the Debtors' estates.

2.3.4 The Rebate Information is information that, if proper records had been kept by 908, would have been located at 908's place of business and would now be in the possession of the Receiver.

2.4 Additional Transaction Information

2.4.1 In the event the Receiver determines that it requires Transaction Information for periods prior to July 2019, the Receiver proposes that BMO and the Receiver will work together to establish what information is to be provided and on what timeline. In the event the parties cannot come to agreement, one or both parties may return to the court for advice and direction.

All of which is respectfully submitted this 11th day of November, 2019.

BDO CANADA LIMITED, solely in its capacity as Court-appointed Receiver of 908593 Ontario Limited operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario

Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, and in its capacity as the formerly Court-appointed and since discharged Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc. and 1254044 Ontario Limited, and not in its corporate or personal capacity



Per: Christopher J. Mazur, CIRP, LIT
Senior Vice President
National Commercial Practice Leader

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APPENDIX G
THE RECEIVER'S FIFTH REPORT DATED NOVEMBER 26, 2019,
WITHOUT APPENDICES

See attached.

Court File No. CV-19-00628293-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON,
908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382 ONTARIO
LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838
ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722
ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED,
1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

**FIFTH REPORT TO THE COURT
SUBMITTED BY BDO CANADA LIMITED,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

November 26, 2019

Listing of Appendices

- Appendix A - Appointment Order Dated September 30, 2019
- Appendix B - Listing of Receivership Parties
- Appendix C - Third Report of the Receiver (Redacted)
- Appendix D - BMO Receivership Order Dated October 16, 2019
- Appendix E - Assets Subject to the Sale Process
- Appendix F - Bidding Procedures
- Appendix G - Teaser Document and Form of Non-Disclosure Agreement
- Appendix H - Newspaper Advertisement

1.0 INTRODUCTION AND PURPOSE OF REPORT

1.1 Introduction

- 1.1.1 By way of an order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”), without security, of all the Property (as defined in the Appointment Order) of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**”) and certain of the other Defendants. Attached as **Appendix A** is copy of the Appointment Order. As detailed below, certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix B** hereto sets out the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**” or the “**Receivership Parties**”).
- 1.1.2 At the September 30 hearing, the Court granted the following two additional orders by separate motion:
- an Anton Piller order to allow entry and search of premises of the defendants named in the order; and
 - as subsequently amended, a Mareva injunction order restraining Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon from dissipating their assets.
- 1.1.3 The Debtors operated two main business lines prior to the Appointment Order:
- **The Gas Station Business:** certain of the Debtors operated five retail gas stations (together, the “**Gas Stations**” and such business, the “**Gas Stations Business**”) located in southwestern Ontario. The Receiver took possession and control over the Gas Stations pursuant to the Appointment Order and have been running the Gas Stations Business in the ordinary course since. The Receiver notes that the Gas Stations have been operating at a loss over the course of these proceedings, which losses the Receiver expects to continue through to the sale of the Gas Stations Business. The Gas Stations Business is the subject of the proposed Sale Process and the operations in respect of the Gas Stations are described in further detail below; and
 - **The Fleet Card Business:** 908 formerly operated a fleet member reward card program (the “**Fleet Card Business**”) used by its customers at gas stations located in Canada and the United States, including at gas stations operated by certain of the Debtors. For the reasons outlined in the third report of the Receiver dated October 18, 2019 (the “**Third Report**”), the Receiver terminated active operations in respect of the Fleet Card Business on October 11, 2019. A redacted copy of the Third Report, without appendices, is attached hereto as **Appendix C**.
- 1.1.4 The background with respect to the Defendants, as well as a description of the activities and circumstances leading to the appointment of the Receiver over the Receivership Parties, are contained in the motion record (the “**CIBC Motion**”

Record) filed by Canadian Imperial Bank of Commerce (“**CIBC**”), the plaintiff in the within proceeding. The CIBC Motion Record has been sealed pending further order of the Court.

1.1.5 By order dated October 16, 2019, Bank of Montreal (“**BMO**”) brought an application to appoint MNP Ltd. as Receiver over all of the assets, undertakings and properties of certain of the Defendants that were originally the subject of the Appointment Order. The application was unopposed and the order was granted on October 16, 2019 (the “**BMO Receivership Order**”). As part of the BMO Receivership Order, the Receiver was discharged as Receiver of certain of the Defendants, and Appendix B reflects the parties that are currently the subject of the Appointment Order. A copy of the BMO Receivership Order is attached hereto as **Appendix D**.

1.2 Purpose of this Report

1.2.1 This report is the Receiver’s fifth report to the Court (the “**Fifth Report**”) and is filed in respect of a motion for:

- an order approving a sales process (the “**Sale Process**”) for the Gas Stations and related assets (the “**Sale Process Order**”);
- an order approving a process (the “**Collections Process**”) by which collections agencies will bid on the opportunity to purchase the right to collect, or to assist the Receiver in collecting, the uncollected accounts receivable (the “**Collections Process Order**”); and
- an order approving an interim distribution to CIBC (the “**Interim Distribution Order**”).

1.2.2 In preparing this Fifth Report, the Receiver has relied upon the Receivership Parties’ books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained from third parties, and discussions with various individuals (collectively, the “**Information**”). The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“**CAS**”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

1.2.3 This Fifth Report has been prepared for the use of this Court in respect of the above-noted relief. This Fifth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Fifth Report contrary to the provisions of this paragraph.

1.2.4 All references to dollars are in Canadian currency unless otherwise noted.

1.2.5 In accordance with the Appointment Order, copies of unsealed materials and prescribed notices delivered and/or filed in the receivership proceedings are

available on the Receiver's Case Website at
www.extranets.bdo.ca/eagletravelplaza.

2.0 THE SALE PROCESS

2.1 The Debtors' Business and Assets Subject to the Sale Process

2.1.1 Certain of the Debtors operated the Gas Stations, which are located in Tilbury, Chatham, and Sarnia, Ontario (Sarnia having three locations).

2.1.2 The Gas Stations proposed to be subject to the Sale Process are:

- the Esso gas station and On the Run convenience store at the address municipally known as 3613 Queens Line in Tilbury, Ontario (the “**Tilbury Location**”), at which location certain of the Debtors also maintain staff offices. The real property is owned by 1393382 Ontario Limited (“**139**”), a Receivership Party. 908 operates the gas station and convenience store and a tenant operates a restaurant on site.
- the Esso gas station at the address municipally known as 1670 London Line Road in Sarnia, Ontario (the “**1670 London Line Location**”). The real property is owned by 139. 908 operates the gas station on site.
- the Esso gas station at the address municipally known as 2097 London Line Road in Sarnia, Ontario (the “**2097 London Line Location**”). The real property is owned by 139. 908 operates the gas station on site.
- the truck stop convenience store and Esso gas station, including the Pizza Pizza and Subway restaurants, at the address municipally known as 22216 Bloomfield Road in Chatham, Ontario (the “**Bloomfield Location**”), at which location certain of the Debtors also maintain staff offices. The real property is owned by 139. 908 operates the gas station, convenience store, and the Pizza Pizza restaurant on site. As detailed below, the inclusion of the real property in the Sale Process is subject to ongoing discussions with FirstOntario Credit Union (“**FirstOntario**”).
- the Shell gas station, convenience bar and Burger King at the address municipally known as 203 Indian Road in Sarnia, Ontario (the “**Indian Road Location**”). The real property is owned by 2145744 Ontario Limited (“**2145744**”), a Receivership Party. 2145754 Ontario Limited (“**2145754**”), also a Receivership Party, operates the gas station on site. As detailed below, the inclusion of the real property in the Sale Process is subject to ongoing discussions with Laurentian Bank of Canada (“**Laurentian**”).

The sale will include both the operating businesses at the Gas Stations, as well as the underlying real property. A chart further detailing the assets subject to the Sale Process and the Debtor entity that owns each asset is attached hereto as **Appendix “E”**.

2.2 Other Secured Creditors of the Gas Stations

2.2.1 A number of secured creditors of the Receivership Parties which operate the Gas Stations have registered real and/or personal property security interests under the applicable registries. The chart attached hereto as **Appendix “E”** details the secured creditors which have security over the Gas Stations' operations and the real property upon which they operate.

2.2.2 On a preliminary review of the documents that the Receiver has received in respect of this proceeding, as well as real and personal property searches conducted against the Receivership Parties, the Receiver notes that:

- FirstOntario has registered a personal property security interest over 139 and 908 which interest appears to rank ahead of CIBC, except with respect to inventory and receivables for which CIBC has priority by agreement between the parties dated July 16, 2014;
- FirstOntario has registered a mortgage on title to the real property associated with the Bloomfield Location. CIBC has no registered charge or encumbrance on title to the real property associated with the Bloomfield Location; and
- Laurentian has registered a mortgage on title to the real property associated with the Indian Road Location, which is owned by 2145744. CIBC has no registered charge or encumbrance on title to the real property associated with the Indian Road Location. CIBC and Laurentian have both registered personal property security interests over 2145744, but the Receiver is not in possession of any documentation that speaks to the priority as between those creditors.

2.2.3 The Receiver has not considered competing priorities among CIBC, FirstOntario, and Laurentian, or any other secured creditor to the Receivership Parties, and does not propose to do so prior to the conclusion of the Sale Process. The Receiver has advised FirstOntario and Laurentian of the Receiver's intention to undertake the Sale Process, and has kept FirstOntario and Laurentian apprised of the Sale Process and within motion. Each of FirstOntario and Laurentian are considering upon which terms they are amenable to the real property associated with the Bloomfield Location and the Indian Road Location, respectively, and the parties, along with CIBC, continue to discuss solutions.

2.3 Right of First Refusal, Shell Canada Products and Pioneer Energy LP

2.3.1 Shell Canada Products ("**Shell**") and 2145754 are parties to a retail supply agreement dated October 26, 2016 (the "**Shell Agreement**") pursuant to which 2145754 operates under the "Shell" brand. Among other things, the Shell Agreement purports to grant Shell a right of first refusal in the event that a third party makes an offer to purchase the Indian Road Location. The Receiver will provide Shell with notice of the Sale Process and include a copy of the Shell Agreement in the data room.

2.3.2 Pioneer Energy LP ("**Pioneer**") and 908 are parties to three retail supply agreements dated October 1, 2013 relating to the Tilbury Location, the 1670 London Line Location, and the Bloomfield Location (the "**908 Pioneer Agreements**"). Pioneer and 1849722 Ontario Limited ("**184**") are parties to a retail supply agreement dated October 1, 2013 relating to the 2097 London Line Location¹ (collectively with the 908 Pioneer Agreements, the "**Pioneer Agreements**"). The Pioneer Agreements provide that each of 908 and 184 operates gas stations under the "Esso" brand. Among other things, the Pioneer Agreements purport to grant Pioneer rights of first refusal in the event that a third party makes

¹ We note that the fact of the agreement between Pioneer and 184 is inconsistent with the Receiver's understanding that the 2097 London Line Location is operated by 908.

an offer to purchase any of the 1670 London Line Location, Bloomfield Location, Tilbury Location or the 2097 London Line Location. The Receiver will provide Pioneer with notice of the Sale Process and include a copy of each of the Pioneer Agreements in the data room.

- 2.3.3 The Receiver will determine whether the rights of first refusal are enforceable in the receivership proceedings depending on the outcome of the Sale Process.

2.4 The Sale Process²

- 2.4.1 In order to provide parties with an opportunity to bid on the Gas Stations, the Receiver proposes to market the Gas Stations for a period of approximately 45 days. A copy of the procedures (the “**Bidding Procedures**”) proposed to govern the Sale Process is attached hereto as **Appendix “F”**. The Receiver’s corporate finance group will be involved in the sale process. The key aspects of the Sale Process are as follows:

- The Receiver will establish an electronic data room (the “**Data Room**”) to provide prospective buyers with full access to all relevant information relating to the Gas Stations;
- The Receiver has maintained and is developing lists of (i) parties that have inquired regarding a sale of the Gas Stations, and (ii) prospective buyers;
- The Receiver will send a teaser document and a form of non-disclosure agreement (the “**NDA**”) to parties BDO has identified as potentially having an interest in the Gas Stations, a copy of which is attached hereto as **Appendix “G”**;
- The Receiver will also publish a notice in each of the Globe and Mail, the London Free Press, and the Windsor Star advertising the opportunity, a copy of which is attached hereto as **Appendix “H”**;
- The Receiver will list the Property on the multiple listing service (MLS) website;
- Prospective buyers will be required to sign the NDA prior to getting Data Room access;
- Interested parties must submit binding offers (each, a “**Bid**”) to the Receiver by 5 p.m. Toronto time on January 24, 2020 (the “**Bid Deadline**”);
- Bids are to be (i) made in the form of a template asset purchase agreement (the “**APA**”) which the Receiver will place in the Data Room and (ii) accompanied by a deposit in an amount equal to 10% of the purchase price. To be considered by the Receiver, all Bids must be on an “as is, where is” basis and subject to Court approval;
- Interested parties may submit a Bid for all or a portion of the Property, as set out in the Bidding Procedures;

² Capitalized terms used in this section but not otherwise defined have the meaning attributed to them in the Bidding Procedures.

- The acceptability of any of the Bids is to be determined by the Receiver, in consultation with any party the Receiver, in its discretion, deems relevant, on terms the Receiver deems appropriate;
- If no Bids have been received by the Bid Deadline, the Receiver will consider whether to continue and/or modify the Sale Process and advise the Court accordingly;
- The Receiver shall not be required to accept the highest Bid, or any Bid, and may permit parties to cure otherwise deficient Bids;
- The Receiver may, in its sole discretion, allow an interested party to cure a Bid that would not otherwise qualify under the Bidding Procedures;
- The Receiver may, in its sole discretion, elect to either (i) accept a Bid, in which case the Receiver shall proceed to finalize the APA with the successful offering party; or (ii) send written notice to the parties that submitted Bids that the Receiver, in its discretion, deems to be the highest and/or best Bids, and negotiate with those parties to identify and accept the highest and/or best Bid; and
- Upon either the acceptance of a Bid and finalizing the APA, the Receiver will return to Court for approval of the transaction and the closing thereof as soon as possible thereafter.

2.4.2 The Receiver shall have the right to make amendments to the Sale Process, including extending the timelines proposed in the Bidding Procedures, without further Court order.

2.4.3 The timeline proposed by the Receiver is as follows:

Date	Description of Bidding Procedures
Thursday, December 5, 2019	Receiver begins marketing Gas Stations
Week of December 9	Interested parties sign NDA and access data room
Friday, January 24, 2020	Bid deadline
Monday, January 27, 2020	Shortlisted Bidders negotiate with the Receiver
Tuesday, January 28, 2020	Successful Bidder identified
Thursday, January 30, 2020	APA and transaction documents finalized
Week of February 10, 2020	Court attendance regarding sale
By Friday, February 21, 2020	Close of sale transaction

3.0 THE A/R COLLECTIONS PROCESS

3.1 The Fleet Card Business

- 3.1.1 Pre-Appointment Order, the largest segment of the Debtors' business was the Fleet Card Business, which business was managed by 908. By way of overview, 908 would provide customers (truck transportation companies with varying fleet sizes) with what are essentially credit cards issued to the customers' truck drivers to allow them to purchase fuel and other items on credit. As of the date of the Appointment Order, 908 had approximately 1,300 active known customers, and up to 1,800 customers in total (each with one or more trucks in their fleet). On October 11, 2019, active operations of the Fleet Card Business terminated.
- 3.1.2 Further background to the Fleet Card Business is set out in greater detail at Section 3.1 of the Third Report and is not repeated herein.

3.2 The In-House Diesel Fuel Accounts

- 3.2.1 In addition to accounts receivable arising in association with the Fleet Card Business, the Debtors maintained a credit program for approximately 22 customers which were managed at the local gas station and not through the sales staff (the "In-House Diesel Fuel Accounts").
- 3.2.2 The In-House Diesel Fuel Accounts have different payment terms (mostly accepting payment by cheque, with payment terms of up to 30 days) and rebate structures (cash rebates and preferred pricing) than the Fleet Card Business. Invoicing information for the In-House Diesel Fuel Accounts is maintained in a separate computer system at each of the Tilbury Location, the Bloomfield Location, and the 1670 London Line Location.
- 3.2.3 The Receiver has continued the In-House Diesel Fuel Accounts credit program during the receivership proceedings.

3.3 Collections from Fleet Card Business and In-House Diesel Fuel Account Customers

- 3.3.1 As noted above, the Fleet Card Business and the In-House Diesel Fuel Accounts functioned such that customers would receive fuel and other items on credit. The applicable Debtor would then invoice such customers for the fuel, as well as other items purchased and cash advances with respect to the Fleet Card Business. The main payment method for the Fleet Card Business was for 908 to debit a customer's bank account for the amount owed to 908's bank account, although customers also paid by other mechanisms. The main payment method for the In-House Diesel Fuel Accounts was payment by cheque, although customers also paid by other mechanisms.
- 3.3.2 The Receiver has the task of attempting to collect from Fleet Card Business and In-House Diesel Fuel Accounts customers for amounts owing to the Receivership Parties, particularly during the period of September 23, 2019 to October 11, 2019, and more generally collecting monies owing to the Receivership Parties. The

challenges experienced by the Receiver are extensively detailed in sections 2.3, 3.1.1 and 3.4 of the Third Report.

- 3.3.3** As a result of the challenges discussed in the Third Report, along with other, more ordinary course delinquent payments, a large portion of the accounts receivable remain uncollected (such uncollected amounts, the “**Uncollected Accounts Receivable**”). Of that uncollected portion, a significant portion is due to customers rejecting transactions, primarily by one of the following:
- the customer directs their bank to “chargeback” the transaction such that the transaction is reversed;
 - the customer closes their account; or
 - the customer’s account has insufficient funds to cover the amount of the transaction.
- 3.3.4** The Receiver has been diligently working to collect outstanding accounts receivable, but at this point does not expect that the Uncollected Accounts Receivable can be collected without significant additional effort on the Receiver’s part, if at all. The time and expense of collecting on the Uncollected Accounts Receivable is significant, including the cost of continuing to retain the Debtors’ employees during this period.
- 3.3.5** In order to collect the monies owing to the Debtors pursuant to the terms of the Appointment Order, the Receiver has determined that the most efficient method for collecting certain of the Uncollected Accounts Receivable is to solicit bids from companies that specialize in recovering unpaid debts. The Receiver has identified three debt collections agencies (the “**Collections Agencies**”) that would be appropriate to invite to participate in a bid process for the Uncollected Accounts Receivable.
- 3.3.6** The Receiver intends to reach out to each of the Collections Agencies advising them of the opportunity to bid for either (i) the en bloc purchase of the book of Uncollected Accounts Receivable for a fixed sum, or (ii) the provision of administration and collection services at a rate and on terms proposed by the Collection Agencies.
- 3.3.7** If any other debt collection agency is identified by the Receiver as being an appropriate potential bidder for the Uncollected Accounts Receivable, or any other debt collection agency indicates that it would like to participate in the Collections Process, the Receiver will invite that party to bid for the Uncollected Accounts Receivable mandate.
- 3.3.8** The Receiver intends to solicit proposals (the “**Collections Proposals**”) from the Collections Agencies and will set a deadline for the submission of proposals.
- 3.3.9** The Receiver, in consultation with any party it determines to be appropriate, will review the Collections Proposals submitted and determine, in its discretion, which Collections Proposal, if any, is the most favourable proposal. The Receiver shall not be required to accept any of the Collections Proposals.

3.3.10 If no acceptable proposal has been received by the deadline, the Receiver will consider whether to continue and/or modify the Collections Process and advise the Court accordingly.

4.0 THE INTERIM DISTRIBUTION

4.1 The Proposed Interim Distribution

- 4.1.1 The Appointment Order permits the Receiver to borrow such monies as it considers necessary or desirable, and that such money would be secured by a court-ordered charge (the “**Receiver’s Borrowings Charge**”) in priority to all other security interests, trusts, liens, charges and encumbrances, other than the charge granted in favour of the Receiver and its counsel for fees and disbursements. Originally, the maximum amount the Receiver could borrow was set at \$2 million, but this maximum has since been increased twice and is now \$10 million.
- 4.1.2 To date, the Receiver has borrowed \$9,000,000.00 from CIBC, the entirety of which is subject to the Receiver’s Borrowings Charge.
- 4.1.3 The Receiver believes that a distribution to CIBC in the amount of \$2,000,000.00 (the “**Interim Distribution**”), which payment will be applied to the amounts owing under the Receiver’s Borrowings Charge, is appropriate at this stage.
- 4.1.4 The Receiver seeks the Court’s approval of the Interim Distribution.

5.0 SERVICE OF THE WITHIN MOTION

5.1.1 In addition to serving all parties who have registered security interests against the Receivership Parties, the Receiver has served, among others, the following:

- Shell Canada Products
- Pioneer
- Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon
- FirstOntario
- Laurentian
- BMO

6.0 CONCLUSION

For the reasons set out above, the Receiver respectfully requests that the Court approve the Receiver's request for:

- The Sale Process Order;
- The Collections Process Order; and
- The Interim Distribution Order.

All of which is respectfully submitted this 26th day of November, 2019.

BDO CANADA LIMITED, solely in its capacity as Court-appointed Receiver of 908593 Ontario Limited operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, and in its capacity as the formerly Court-appointed and since discharged Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc. and 1254044 Ontario Limited, and not in its corporate or personal capacity



Per: Christopher J. Mazur, CIRP, LIT
Senior Vice President
National Commercial Practice Leader

37895802.7

APPENDIX H
EXAMPLES OF RETURN REPORTS GENERATED BY CIBC

See attached.



EF76-01 ELECTRONIC FUNDS TRANSFER OCT 11, 2019 PAGE: 1
EF7601 00002 RETURNED ITEMS REPORT

ORIGINATOR : 0102066604 - 908593 ONTARIO LIMITED AD/PAP
TRANSIT : 00002 - COMMERCE COURT-MAIN BANKING CENTRE ACCOUNT NO. : 8968411 CURRENCY : CAD

THE FOLLOWING ITEMS HAVE BEEN RETURNED FROM THE DESTINATION BRANCH FOR THE REASON INDICATED BELOW

DESTINATION BANK/TRANSIT	ACCOUNT NUMBER	CROSS REF. NO.	AMOUNT	PAYOR/PAYEE NAME	REASON FOR RETURN	DUE DATE	REPR. ITEM
			10,580.69 DR	[REDACTED]	ACCOUNT NOT FOUND	OCT 09	
			2,632.94 DR	[REDACTED]	AGREEMENT REVOKED-BUSINESS	OCT 08	
			989.69 DR	[REDACTED]	AGREEMENT REVOKED-BUSINESS	OCT 09	
			1,813.92 DR	[REDACTED]	ACCOUNT FROZEN	OCT 09	
			18,539.07 DR	[REDACTED]	ACCOUNT NOT FOUND	OCT 09	
			5,348.02 DR	[REDACTED]	INVALID ACCOUNT NO.	OCT 09	
			1,009.83 DR	[REDACTED]	ACCOUNT FROZEN	OCT 09	
			10,461.40 DR	[REDACTED]	NOT SUFFICIENT FUNDS	OCT 09	
			5,261.26 DR	[REDACTED]	ACCOUNT CLOSED	OCT 09	
			4,202.90 DR	[REDACTED]	ACCOUNT CLOSED	OCT 09	
PAGE TOTALS			60,839.72		NO OF DEBIT	10	
					NO OF CREDIT	0	
PAGE NET TOTAL			60,839.72 DR				

 * RETURNED ITEM REPORT *
 * CUSTOMER COPY *
 * "PRIVATE AND CONFIDENTIAL" *
 *

AN '*' IN THE REPR. ITEM COLUMN INDICATES A RETURNED REPRESENTED ITEM



EF76-01 ELECTRONIC FUNDS TRANSFER OCT 11, 2019 PAGE: 2
EF7601 00002 RETURNED ITEMS REPORT

ORIGINATOR : 0102066604 - 908593 ONTARIO LIMITED AD/PAP
TRANSIT : 00002 - COMMERCE COURT-MAIN BANKING CENTRE ACCOUNT NO. : 8968411 CURRENCY : CAD

THE FOLLOWING ITEMS HAVE BEEN RETURNED FROM THE DESTINATION BRANCH FOR THE REASON INDICATED BELOW

DESTINATION BANK/TRANSIT	ACCOUNT NUMBER	CROSS REF. NO.	AMOUNT	PAYOR/PAYEE NAME	REASON FOR RETURN	DUE DATE	REPR. ITEM
[REDACTED]	[REDACTED]	[REDACTED]	18,259.90 DR	[REDACTED]	NO AGREEMENT EXISTED	OCT 07	
[REDACTED]	[REDACTED]	[REDACTED]	14,450.27 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	1,152.45 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	7,251.02 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	9,027.00 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	3,867.85 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	12,418.93 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	665.00 DR	[REDACTED]	FUNDS NOT CLEARED	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	6,631.63 DR	[REDACTED]	NOT SUFFICIENT FUNDS	OCT 09	
[REDACTED]	[REDACTED]	[REDACTED]	250.39 DR	[REDACTED]	PAYMENT STOPPED/RECALLED	OCT 09	
PAGE TOTALS			73,974.44		NO OF DEBIT	10	
					NO OF CREDIT	0	
PAGE NET TOTAL			73,974.44 DR				

 * RETURNED ITEM REPORT *
 * CUSTOMER COPY *
 * "PRIVATE AND CONFIDENTIAL" *
 * *

AN '*' IN THE REPR. ITEM COLUMN INDICATES A RETURNED REPRESENTED ITEM



EF76-01 ELECTRONIC FUNDS TRANSFER OCT 11, 2019 PAGE: 3
EF7601 00002 RETURNED ITEMS REPORT

ORIGINATOR : 0102066604 - 908593 ONTARIO LIMITED AD/PAP
TRANSIT : 00002 - COMMERCE COURT-MAIN BANKING CENTRE ACCOUNT NO. : 8968411 CURRENCY : CAD

THE FOLLOWING ITEMS HAVE BEEN RETURNED FROM THE DESTINATION BRANCH FOR THE REASON INDICATED BELOW

DESTINATION BANK/TRANSIT NUMBER	ACCOUNT NUMBER	CROSS REF. NO.	AMOUNT	PAYOR/PAYEE NAME	REASON FOR RETURN	DUE DATE	REPR. ITEM
[REDACTED]			6,833.94 DR	[REDACTED]	NOT SUFFICIENT FUNDS	OCT 09	
			5,957.68 DR	[REDACTED]	NOT SUFFICIENT FUNDS	OCT 09	
PAGE TOTALS			DEBIT 12,791.62		NO OF DEBIT		2
			CREDIT 0.00		NO OF CREDIT		0
PAGE NET TOTAL			12,791.62 DR				
GRAND TOTALS			DEBIT 147,605.78		NO OF DEBIT		22
			CREDIT 0.00		NO OF CREDIT		0
GRAND NET TOTAL			147,605.78 DR				

 * RETURNED ITEM REPORT *
 * CUSTOMER COPY *
 * "PRIVATE AND CONFIDENTIAL" *
 * *

AN '*' IN THE REPR. ITEM COLUMN INDICATES A RETURNED REPRESENTED ITEM

APPENDIX I
BMO PRODUCTION ORDER DATED NOVEMBER 13, 2019

See attached.

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)	WEDNESDAY, THE 13 TH
)	
JUSTICE HAINEY)	DAY OF NOVEMBER, 2019



BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, OPERATING AS EAGLE TRAVEL PLAZA,
1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO
LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO
LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO
LIMITED, 1254044 ONTARIO LIMITED AND 2612550 ONTARIO LIMITED

Defendants

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

ORDER

THIS MOTION brought by BDO Canada Limited (“**BDO**”) for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended directing Bank of Montreal (“**BMO**”) to provide to the Receiver the Transaction Information (as defined below) was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the report of BDO dated October 18, 2019 and the Appendices thereto, the report of BDO dated November 11, 2019 (the “**Fourth Report**”) and the Appendices thereto

and on hearing the submissions of counsel for BDO, BMO, and such other counsel as were present, no one appearing for any other person on the service list although duly served as appears from the affidavit of service of Kathryn Esaw sworn November 13, 2019.

SERVICE

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

PROVISION OF TRANSACTION INFORMATION

2. THIS COURT ORDERS AND DIRECTS BMO to provide to BDO the information listed in Appendix G to the Fourth Report in BMO's possession (the "**Transaction Information**") for the months of July, August and September, on or before November 15, 2019.

3. THIS COURT ORDERS AND DIRECTS BMO to provide to BDO the information listed in Appendix G to the Fourth Report in BMO's possession (the "**Transaction Information**") for the months of October, November and December 2019 as soon as reasonably possible.

4. THIS COURT ORDERS AND DIRECTS that in the event BDO requires Transaction Information for any periods prior to July 1, 2019, BMO may provide such information in accordance with this order. Either BMO or BDO may seek further advice and directions from this Court regarding the provision of additional Transaction Information and/or timeline upon which additional Transaction Information shall be made.

GENERAL

5. 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

ENTERED AT / INSCRIT À TORONTO
COURT, as may be necessary or desirable to give effect to this Order or to assist the Receiver and
ON / BOOK NO.
LE / DANS LE REGISTRE NO.
its agents in carrying out the terms of this Order.

NOV 14 2019

Doc#4603799v3

PER / PAR:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

SIMRANJIT DHILLON et al.

Defendants

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

ORDER

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

Steven L. Graff (31871V)
Tel: 416-865-7726
sgraff@airdberlis.com

Kathryn Esaw (58264F)
Tel: 416-865-4707
kesaw@airdberlis.com

Miranda Spence (60621M)
Tel: 416-865-3414
mspence@airdberlis.com

Fax: 416-863-1515

*Lawyers for BDO Canada Limited in its capacity as the court-
appointed Receiver of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.*

APPENDIX J
SAMPLE DEMAND LETTERS

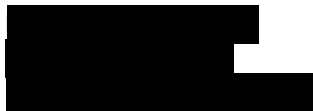
See attached.

AIRD BERLIS

Kathryn Esaw
Direct: 416.865.4707
E-mail: kesaw@airdberlis.com

February 28, 2020

BY EMAIL AND COURIER



Dear Sirs/Mesdames

Re: In the Matter of the Receivership of the Debtors -- Court File No. CV-19-00628293-00CL – FINAL Demand for payment

We are counsel to BDO Canada Limited (“**BDO**”), which pursuant to the Order of Mr. Justice Hainey of the Ontario Superior Court of Justice dated September 30, 2019 (the “**Order**”) was appointed as the receiver (the “**Receiver**”) in respect of 908593 ONTARIO LTD. operating as Eagle Travel Plaza (“**Eagle**”). In its capacity as the Receiver, BDO has responsibility to administer, *inter alia*, all of the assets and recover all of the receivables payable to Eagle.

As you are aware, you are indebted to Eagle in the sum of CAD \$77,522.92 and USD \$203,489.51 (together, the “**Outstanding Amounts**”), as evidenced by the enclosed invoices. Despite the Receiver’s repeated requests for payment, the Outstanding Amounts remain unpaid. We remind you that, pursuant to paragraph 3(e) and 3(i) of the Order, the Receiver is authorized and empowered to:

- (i) receive and collect all monies and accounts now owed or hereafter owing to Eagle and to exercise all remedies of Eagle in collecting such monies; and
- (ii) initiate, prosecute and continue the prosecution of any and all proceedings now pending or hereinafter instituted with respect to Eagle.

Further, paragraph 4 of the Order obligates you to promptly deliver to the Receiver all property used in relation to the business carried on by Eagle including all proceeds thereof. The continued impeding of the Receiver in the execution of its duties, and your non-compliance with the Court Order, constitutes contempt of court.

Final demand is hereby made for payment of the Outstanding Amounts in full by way of wire transfer no later than **12:00 p.m. on Friday, March 6, 2020**. Our wire transfer details are enclosed. If we are forced to resort to litigation in this very straightforward matter, we will not only seek the Outstanding Amounts, but also pre-judgment interest in accordance with the provisions of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 and all costs and expenses incurred in the collections process on a complete indemnity basis. The Receiver further reserves any and all rights to pursue the remedies available to the Receiver for contempt of court.

Page 2

For clarity, BDO is prepared to accept on or before March 6 payment of the Outstanding Amounts in full satisfaction of all claims in consideration for which it will provide a satisfactory release on behalf of Eagle. If payment is not received by 12:00 p.m. on March 6, BDO is only prepared to accept the Outstanding Amounts, plus applicable pre-judgement interest and its costs. This offer is made pursuant to Rule 49 of the Rules of Civil Procedure.

Please govern yourself accordingly.

Yours truly,

AIRD & BERLIS LLP



for: Kathryn Esaw

KE/dl

Encl.

AIRD BERLIS

UNPAID INVOICES



EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/23/2019 END DATE 09/29/2019

Grand Total

Canada Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		21,400.663	22,626.24	0.000	0.00	288.35	1,090.00	2,737.19	1,498.04	26,741.77	CAD



EAGLE FLEET SERVICES

3613 QUEENSLINE
 TILBURY, ONT
 N0P 2L0

Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/30/2019 END DATE 10/06/2019

Grand Total

Canada Total

	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
	19,861.291	20,852.96	0.000	0.00	383.21	2,384.00	2,760.74	1,390.27	26,380.88	CAD



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 TILBURY, ONT
 N0P 2L0

Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 10/07/2019 END DATE 10/13/2019

Grand Total

Canada Total

	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
	12,620.933	13,447.52	0.000	0.00	193.04	1,000.00	1,773.27	883.48	16,413.83	CAD



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N0P 2L0

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Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/16/2019 END DATE 09/22/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		16,572.034	46,634.91	0.000	0.00	877.83	8,620.00	0.00	1,076.66	56,132.74	USD



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N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/23/2019 END DATE 09/29/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		12,974.820	36,961.72	0.000	0.00	695.90	5,305.00	0.00	822.98	42,962.62	USD



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N0P 2L0

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Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/30/2019 END DATE 10/06/2019

Grand Total

United States Total

	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
	13,512.340	38,610.47	0.000	0.00	656.47	6,361.36	0.00	979.98	45,628.30	USD



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N0P 2L0

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Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 10/07/2019 END DATE 10/13/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		11,731.890	33,709.95	0.000	0.00	606.25	6,148.00	0.00	955.56	40,464.20	USD



EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

START DATE 09/16/2019
END DATE 09/22/2019

Invoice # 191118283040 -US

H.S.T. # 122088453

Bill To: XXXXXXXXXX

Date	Time	Express Code	Truck #	Amount	Serv. charge	Total
09/18/2019	14:37	42573	344	\$3,000.00	\$5.00	\$3,005.00
09/18/2019	14:39	42574	344	\$581.11	\$5.00	\$586.11
09/20/2019	11:59	8381592	0	\$232.20	\$3.00	\$235.20
Total USD						\$3,826.31



EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

START DATE 09/30/2019
END DATE 10/06/2019

Invoice # 191118283069 -US

H.S.T. # 122088453

Bill To: [REDACTED]

Date	Time	Express Code	Truck #	Amount	Serv. charge	Total
10/04/2019	15:19	8397549	145	\$164.44	\$3.00	\$167.44
10/04/2019	20:47	8398109	296	\$194.55	\$3.00	\$197.55
Total USD						\$364.99



EAGLE FLEET SERVICES

3613 QUEENSLINE
TILBURY, ONT
N0P 2L0

Phone: (905)497-6497
Fax: (519)682-3140
Email: billing@eagletravelplaza.ca

START DATE 10/07/2019
END DATE 10/13/2019

Invoice # 191116279181 -US

H.S.T. # 122088453

Bill To: XXXXXXXXXX

Date	Time	Express Code	Truck #	Amount	Serv. charge	Total
10/07/2019	16:22	8400137	0	\$446.00	\$3.00	\$449.00
10/09/2019	13:29	8402174	219	\$400.00	\$3.00	\$403.00
10/10/2019	18:13	8403495	292	\$400.00	\$3.00	\$403.00
Total USD						\$1,255.00

WIRE TRANSFER DETAILS**Canadian Dollar Accounts**

Beneficiary: BDO Canada Ltd Acting as Rec.
Bank: Canadian Imperial Bank of Commerce
Bank ID: 010
Transit #: 00002
Account #: 89 68411
Address: Main Branch – Commerce Court
199 Bay St, CCW Concourse Level
Toronto, ON M5L 1G9
SWIFT Code: CIBCCATT

US Dollar Accounts

Beneficiary: BDO Canada Ltd Acting as Rec.
Bank: Canadian Imperial Bank of Commerce
Bank ID: 010
Transit #: 00002
Account #: 02 43515
Address: Main Branch – Commerce Court
199 Bay St, CCW Concourse Level
Toronto, ON M5L 1G9
SWIFT Code: CIBCCATT

AIRD BERLIS

Kathryn Esaw
Direct: 416.865.4707
E-mail: kesaw@airdberlis.com

February 28, 2020

BY EMAIL AND COURIER



Dear Sirs/Mesdames

Re: In the Matter of the Receivership of the Debtors -- Court File No. CV-19-00628293-00CL – FINAL demand for payment

We are counsel to BDO Canada Limited ("**BDO**"), which pursuant to the Order of Mr. Justice Hainey of the Ontario Superior Court of Justice dated September 30, 2019 (the "**Order**") was appointed as the receiver (the "**Receiver**") in respect of 908593 ONTARIO LTD. operating as Eagle Travel Plaza ("**Eagle**"). In its capacity as the Receiver, BDO has responsibility to administer, *inter alia*, all of the assets and recover all of the receivables payable to Eagle.

As you are aware, you are indebted to Eagle in the sum of CAD \$30,279.70 and USD \$36,566.15 (together, the "**Outstanding Amounts**"), as evidenced by the enclosed invoices. Despite the Receiver's repeated requests for payment, the Outstanding Amounts remain unpaid. We remind you that, pursuant to paragraph 3(e) and 3(i) of the Order, the Receiver is authorized and empowered to:

- (i) receive and collect all monies and accounts now owed or hereafter owing to Eagle and to exercise all remedies of Eagle in collecting such monies; and
- (ii) initiate, prosecute and continue the prosecution of any and all proceedings now pending or hereinafter instituted with respect to Eagle.

Further, paragraph 4 of the Order obligates you to promptly deliver to the Receiver all property used in relation to the business carried on by Eagle including all proceeds thereof. The continued impeding of the Receiver in the execution of its duties, and your non-compliance with the Court Order, constitutes contempt of court.

Final demand is hereby made for payment of the Outstanding Amounts in full by way of wire transfer no later than **12:00 p.m. on Friday, March 6, 2020**. Our wire transfer details are enclosed. If we are forced to resort to litigation in this very straightforward matter, we will not only seek the Outstanding Amounts, but also pre-judgment interest in accordance with the provisions of the *Courts of Justice Act*, R.S.O. 1990, c. C.43 and all costs and expenses incurred in the collections process on a complete indemnity basis. The Receiver further reserves any and all rights to pursue the remedies available to the Receiver for contempt of court.

February 19, 2020
Page 2

For clarity, BDO is prepared to accept on or before March 6, payment of the Outstanding Amounts in full satisfaction of all claims in consideration for which it will provide a satisfactory release on behalf of Eagle. If payment is not received by 12:00 p.m. on March 6, BDO is only prepared to accept the Outstanding Amounts, plus applicable pre-judgement interest and its costs. This offer is made pursuant to Rule 49 of the Rules of Civil Procedure.

Please govern yourself accordingly.

Yours truly,

AIRD & BERLIS LLP

for: 
Kathryn Esaw

KE/dl

Encl.

UNPAID INVOICES



EAGLE FLEET SERVICES

3613 QUEENSLINE
 TILBURY, ONT
 N0P 2L0

Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/23/2019 END DATE 09/29/2019

Grand Total

Canada Total

	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
	6,445.520	7,187.42	0.000	0.00	184.88	0.00	958.40	0.00	8,330.70	CAD



EAGLE FLEET SERVICES

3613 QUEENSLINE
 TILBURY, ONT
 N0P 2L0

Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 09/30/2019 END DATE 10/06/2019

Grand Total

Canada Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		10,342.015	11,573.76	0.000	0.00	252.28	0.00	1,549.40	0.00	13,375.47	CAD



EAGLE FLEET SERVICES

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Phone: (905)497-6497
 Fax: (519)682-3140
 Email: billing@eagletravelplaza.ca

HST# 122088453



START DATE 10/07/2019 END DATE 10/13/2019

Grand Total

Canada Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		6,563.238	7,390.22	0.000	0.00	187.60	0.00	995.70	0.00	8,573.53	CAD



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START DATE 09/23/2019 END DATE 09/29/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		4,535.692	13,758.39	54.278	162.78	342.30	0.00	0.00	0.00	14,263.47	USD



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HST# 122088453



START DATE 09/30/2019 END DATE 10/06/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		4,228.505	12,582.95	0.000	0.00	387.74	0.00	0.00	0.00	12,970.69	USD



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START DATE 10/07/2019 END DATE 10/13/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		2,990.807	9,004.46	0.000	0.00	327.53	0.00	0.00	0.00	9,331.99	USD

February 19, 2020
Page 4

WIRE TRANSFER DETAILS

Canadian Dollar Accounts

Beneficiary: BDO Canada Ltd Acting as Rec.
Bank: Canadian Imperial Bank of Commerce
Bank ID: 010
Transit #: 00002
Account #: 89 68411
Address: Main Branch – Commerce Court
199 Bay St, CCW Concourse Level
Toronto, ON M5L 1G9
SWIFT Code: CIBCCATT

US Dollar Accounts

Beneficiary: BDO Canada Ltd Acting as Rec.
Bank: Canadian Imperial Bank of Commerce
Bank ID: 010
Transit #: 00002
Account #: 02 43515
Address: Main Branch – Commerce Court
199 Bay St, CCW Concourse Level
Toronto, ON M5L 1G9
SWIFT Code: CIBCCATT

38757791.2

38939609.1

APPENDIX K
SAMPLE INVOICES TO FLEET CARD CUSTOMERS

See attached.

Miranda Spence

From: billing@eagletravelplaza.ca
Sent: December 2, 2019 7:01 PM
To: [REDACTED]
Cc: BDOEagle
Subject: [EXT] Your Invoice has arrived.
Attachments: 39888_20190922_FCS_CANADA.PDF; 39888_20190922_FCS_US.PDF; 39888_20190922_XCS_CANADA.PDF; 39888_20190922_XCS_US.PDF; 39888_20190929_FCS_CANADA.PDF; 39888_20190929_FCS_US.PDF; 39888_20190929_XCS_US.PDF; 39888_20191006_FCS_CANADA.PDF; 39888_20191006_FCS_US.PDF; 39888_20191006_XCS_US.PDF; 39888_20191013_FCS_CANADA.PDF; 39888_20191013_FCS_US.PDF; 39888_20191013_XCS_US.PDF

Dear Eagle Fleet Customer:

As you are aware, we are writing to you in our capacity as Court appointed Receiver of 908593 Ontario Limited (which carried on business as Eagle Fleet Services), among other entities, pursuant to an Order of the Ontario Superior Court of Justice dated September 30, 2019 (the "Receivership Order"). The Receivership Order can be found on our website at www.extranets.bdo.ca/eagletravelplaza

We enclose herewith for your records your invoices for the periods Sept. 23 – Sept. 29; Sept 30 – Oct. 6; and Oct. 7 – Oct. 13. Please be advised that the Receiver will be debiting your account for the invoices that currently remain outstanding less a post receivership discount for those customers who qualify. We are in the process of compiling the October 2019 rebate statements and will forward them to the customers who qualify.

Pursuant to the Court ordered stay of proceedings, any outstanding rebate amounts relating to the period prior to September 30, 2019 cannot be paid and represent unsecured claims in the receivership. These claims will be dealt with during the Court proceedings.

If the payment of your outstanding account is not honoured, the matter will be reported to the Court and the Receiver will take any necessary legal action to collect the outstanding accounts, with any applicable costs being added to your account.

If you have any questions, please reply to this e-mail only and the Receiver will respond in due course. The Receiver will not be responding to any other form of communication other than return e-mail to this mail box.

Thank you very much for your anticipated cooperation in this matter.

BDO Canada Limited
Solely in its capacity as
Court Appointed Receiver of
908593 Ontario Limited, among other entities, And not in its personal capacity



EAGLE FLEET SERVICES

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N0P 2L0

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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6285506

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6285506	0	09/10/2019	FJ #643	13098	Gallon	40.313	2.9990	0.00		0.00	138.94
0	117	08:42:23 CT	EFFINGHAM	IL	0.00	0.000	120.90	18.04	4.03	138.94	USD
6285506	0	09/10/2019	PILOT #442	25235	Gallon	140.019	2.7990	0.00		0.00	391.91
0	117	12:41:06 CT	HAYTI	MO	0.00	0.000	391.91	0.00	14.01	391.91	USD
6285506	0	10/10/2019	FJ #554	43103	Gallon	125.035	2.7990	0.00		200.00	561.15
0	117	17:10:11 CT	GEORGE WEST	TX	0.00	0.000	349.97	11.18	12.51	361.15	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6285506	305.367	862.78	0.000	0.00	29.22	200.00	0.00	30.55	1,092.00	USD



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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6285829

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6285829	0	10/10/2019	PILOT #303	35951	Gallon	102.220	3.0990	0.00		100.00	441.64
0	1122	18:22:48 CT	NAPOLEON	OH	0.00	0.000	316.78	24.86	10.22	341.64	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6285829	102.220	316.78	0.000	0.00	24.86	100.00	0.00	10.22	441.64	USD



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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6285878

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6285878	0	08/10/2019	FJ #671	25066	Gallon	160.071	2.7990	0.00		100.00	571.34
0	138	15:50:31 CT	MATTHEWS	MO	0.00	0.000	448.04	23.30	16.01	471.34	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6285878	160.071	448.04	0.000	0.00	23.30	100.00	0.00	16.01	571.34	USD



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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286017

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286017	0	08/10/2019	PILOT #310	40078	Gallon	164.180	2.7590	0.00		200.00	652.97
0	154	15:06:44 CT	DUNCAN	SC	0.00	0.000	452.97	0.00	16.42	452.97	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286017	164.180	452.97	0.000	0.00	0.00	200.00	0.00	16.42	652.97	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286025

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286025	0	08/10/2019	FJ #671	25066	Gallon	100.122	2.7990	0.00		0.00	280.24
0	123	12:55:10 CT	MATTHEWS	MO	0.00	0.000	280.24	0.00	10.01	280.24	USD
6286025	0	09/10/2019	PILOT #367	43769	Gallon	72.553	2.7589	0.00		0.00	200.17
0	123	09:05:53 CT	CADDO MILLS	TX	0.00	0.000	200.17	0.00	7.26	200.17	USD
6286025	0	10/10/2019	DOUBLE NICK	25365	Gallon	100.079	2.7990	0.00		0.00	280.12
0	123	09:55:02 CT	HAYTI	MO	0.00	0.000	280.12	0.00	0.00	280.12	USD
6286025	0	11/10/2019	AMMEX INC	22118	Gallon	92.083	2.6690	0.00		0.00	245.77
0	123	09:48:06 CT	DETROIT	MI	0.00	0.000	245.77	0.00	0.00	245.77	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286025	364.837	1,006.30	0.000	0.00	0.00	0.00	0.00	17.27	1,006.30	USD



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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286165

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286165	0	08/10/2019	PILOT #457	35528	Gallon	22.436	3.0589	0.00		0.00	68.63
0	134	19:02:32 CT	BEAVERDAM	OH	0.00	0.000	68.63	0.00	2.25	68.63	USD
6286165	0	08/10/2019	AMMEX INC	22118	Gallon	141.467	2.6690	0.00		0.00	387.87
0	134	21:25:53 CT	DETROIT	MI	0.00	0.000	377.58	10.29	0.00	387.87	USD
6286165	0	10/10/2019	AMMEX INC	22118	Gallon	140.656	2.6690	0.00		0.00	375.41
0	134	18:20:39 CT	DETROIT	MI	0.00	0.000	375.41	0.00	0.00	375.41	USD
6286165	0	11/10/2019	AMMEX INC	22118	Gallon	86.591	2.6690	0.00		0.00	244.68
0	134	13:58:48 CT	DETROIT	MI	0.00	0.000	231.11	13.57	0.00	244.68	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286165	391.150	1,052.73	0.000	0.00	23.86	0.00	0.00	2.25	1,076.59	USD



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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286207

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286207	0	07/10/2019	PILOT #353	17098	Gallon	35.141	2.8591	0.00		0.00	100.47
0	103	14:05:42 CT	GEORGETOWN	KY	0.00	0.000	100.47	0.00	3.51	100.47	USD
6286207	0	07/10/2019	AMMEX INC	22118	Gallon	109.780	2.6690	0.00		200.00	524.48
0	103	18:24:31 CT	DETROIT	MI	0.00	0.000	293.00	31.48	0.00	324.48	USD
6286207	0	09/10/2019	AMMEX INC	22118	Gallon	136.730	2.6690	0.00		200.00	564.93
0	103	18:37:41 CT	DETROIT	MI	0.00	0.000	364.93	0.00	0.00	364.93	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286207	281.651	758.40	0.000	0.00	31.48	400.00	0.00	3.51	1,189.88	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286330

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286330	0	08/10/2019	PILOT #017	22643	Gallon	174.535	2.9990	0.00		0.00	523.43
0	165	18:03:03 CT	BATTLE CRK	MI	0.00	0.000	523.43	0.00	17.45	523.43	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286330	174.535	523.43	0.000	0.00	0.00	0.00	0.00	17.45	523.43	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286405

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286405	0	08/10/2019	PILOT #362	14162	Gallon	140.228	3.0990	0.00		100.00	534.57
0	157	18:50:28 CT	FORTVILLE	IN	0.00	0.000	434.57	0.00	14.02	434.57	USD
6286405	0	10/10/2019	PILOT #356	17102	Gallon	153.241	2.8590	0.00		0.00	438.12
0	157	18:54:34 CT	SHEPHERDSVI	KY	0.00	0.000	438.12	0.00	15.32	438.12	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286405	293.469	872.69	0.000	0.00	0.00	100.00	0.00	29.34	972.69	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286413

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286413	0	09/10/2019	PILOT #442	25235	Gallon	233.539	2.7990	0.00		2.00	655.68
0	156	19:35:39 CT	HAYTI	MO	0.00	0.000	653.68	0.00	23.35	653.68	USD
6286413	0	09/10/2019	PILOT #442	25235	Gallon	0.000	0.0000	0.00		198.00	198.00
0	156	19:36:48 CT	HAYTI	MO	0.00	0.000	0.00	0.00	0.00	0.00	USD
6286413	0	11/10/2019	FJ #730	43438	Gallon	129.767	2.7590	0.00		0.00	358.03
0	156	08:00:58 CT	LAREDO	TX	0.00	0.000	358.03	0.00	12.97	358.03	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286413	363.306	1,011.71	0.000	0.00	0.00	200.00	0.00	36.32	1,211.71	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286421

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286421	0	07/10/2019	FJ #674	25094	Gallon	48.058	2.6990	0.00		0.00	129.71
0	163	19:20:59 CT	WARRENTON	MO	0.00	0.000	129.71	0.00	4.80	129.71	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286421	48.058	129.71	0.000	0.00	0.00	0.00	0.00	4.80	129.71	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286496

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286496	0	09/10/2019	PILOT #457	35528	Gallon	151.666	3.0590	0.00		0.00	463.95
0	108	13:58:17 CT	BEAVERDAM	OH	0.00	0.000	463.95	0.00	15.16	463.95	USD
6286496	0	11/10/2019	FJ #656	14135	Gallon	151.459	3.0390	0.00		0.00	476.63
0	108	14:21:12 CT	WHITELAND	IN	0.00	0.000	460.28	16.35	15.15	476.63	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286496	303.125	924.23	0.000	0.00	16.35	0.00	0.00	30.31	940.58	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6286553

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286553	0	10/10/2019	FJ #606	4042	Gallon	201.553	2.8590	0.00		0.00	604.38
0	146	13:02:52 CT	TEXARKANA	AR	0.00	0.000	576.24	28.14	20.16	604.38	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286553	201.553	576.24	0.000	0.00	28.14	0.00	0.00	20.16	604.38	USD



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United States Fuel Transactions For Card # 6286595

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286595	0	07/10/2019	PILOT #252	25941	Gallon	168.198	2.7590	0.00		0.00	464.06
0	183	06:51:18 CT	KEARNEY	MO	0.00	0.000	464.06	0.00	16.82	464.06	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286595	168.198	464.06	0.000	0.00	0.00	0.00	0.00	16.82	464.06	USD



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END DATE 10/13/2019

United States Fuel Transactions For Card # 6286637

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286637	0	09/10/2019	AMMEX INC	22118	Gallon	141.790	2.6690	0.00		0.00	378.44
0	201	13:24:01 CT	DETROIT	MI	0.00	0.000	378.44	0.00	0.00	378.44	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286637	141.790	378.44	0.000	0.00	0.00	0.00	0.00	0.00	378.44	USD



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END DATE 10/13/2019

United States Fuel Transactions For Card # 6286660

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286660	0	11/10/2019	FJ #671	25066	Gallon	99.959	2.7590	0.00		0.00	275.79
0	206	06:14:27 CT	MATTHEWS	MO	0.00	0.000	275.79	0.00	9.99	275.79	USD
6286660	0	11/10/2019	FJ #671	25066	Gallon	0.000	0.0000	0.00		100.00	100.00
0	206	06:44:07 CT	MATTHEWS	MO	0.00	0.000	0.00	0.00	0.00	0.00	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286660	99.959	275.79	0.000	0.00	0.00	100.00	0.00	9.99	375.79	USD



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United States Fuel Transactions For Card # 6286728

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286728	0	09/10/2019	PILOT #367	43769	Gallon	173.139	2.7590	0.00		200.00	677.69
0	186	01:40:25 CT	CADDO MILLS	TX	0.00	0.000	477.69	0.00	17.31	477.69	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286728	173.139	477.69	0.000	0.00	0.00	200.00	0.00	17.31	677.69	USD



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United States Fuel Transactions For Card # 6286736

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286736	0	09/10/2019	PILOT #481	42276	Gallon	148.511	2.8590	0.00		0.00	424.59
0	207	13:20:57 CT	CLEVELAND	TN	0.00	0.000	424.59	0.00	14.85	424.59	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286736	148.511	424.59	0.000	0.00	0.00	0.00	0.00	14.85	424.59	USD



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United States Fuel Transactions For Card # 6286751

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286751	0	08/10/2019	FJ #606	4042	Gallon	131.451	2.8590	0.00		0.00	375.82
0	133	20:56:42 CT	TEXARKANA	AR	0.00	0.000	375.82	0.00	13.14	375.82	USD
6286751	0	10/10/2019	FJ #643	13098	Gallon	148.015	2.9990	0.00		0.00	443.90
0	133	14:00:40 CT	EFFINGHAM	IL	0.00	0.000	443.90	0.00	14.80	443.90	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286751	279.466	819.72	0.000	0.00	0.00	0.00	0.00	27.94	819.72	USD



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United States Fuel Transactions For Card # 6286793

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286793	0	07/10/2019	FJ #730	43438	Gallon	185.569	2.7590	0.00		200.00	711.98
257869	158	08:18:15 CT	LAREDO	TX	0.00	0.000	511.98	0.00	18.56	511.98	USD
6286793	0	09/10/2019	FJ #571	25293	Gallon	186.347	2.7990	0.00		0.00	521.59
257819	158	09:57:21 CT	CHARLESTON	MO	0.00	0.000	521.59	0.00	18.63	521.59	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286793	371.916	1,033.57	0.000	0.00	0.00	200.00	0.00	37.19	1,233.57	USD



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United States Fuel Transactions For Card # 6286843

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286843	0	08/10/2019	FJ #739	43453	Gallon	159.389	2.7590	0.00		0.00	439.75
966732	197	22:23:59 CT	WACO	TX	0.00	0.000	439.75	0.00	15.94	439.75	USD
6286843	0	10/10/2019	FJ #606	4042	Gallon	144.817	2.8590	0.00		0.00	446.37
968383	197	19:46:11 CT	TEXARKANA	AR	0.00	0.000	414.03	32.34	14.48	446.37	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286843	304.206	853.78	0.000	0.00	32.34	0.00	0.00	30.42	886.12	USD



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United States Fuel Transactions For Card # 6286868

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286868	0	08/10/2019	AMMEX INC	22118	Gallon	113.778	2.6690	0.00		0.00	322.34
0	128	17:37:56 CT	DETROIT	MI	0.00	0.000	303.67	18.67	0.00	322.34	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286868	113.778	303.67	0.000	0.00	18.67	0.00	0.00	0.00	322.34	USD



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United States Fuel Transactions For Card # 6286892

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286892	0	08/10/2019	AMMEX INC	22118	Gallon	194.419	2.6690	0.00		0.00	518.90
0	203	20:20:47 CT	DETROIT	MI	0.00	0.000	518.90	0.00	0.00	518.90	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286892	194.419	518.90	0.000	0.00	0.00	0.00	0.00	0.00	518.90	USD



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United States Fuel Transactions For Card # 6286983

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6286983	0	10/10/2019	PILOT #367	43769	Gallon	225.985	2.7590	0.00		0.00	666.33
0	159	23:28:28 CT	CADDO MILLS	TX	0.00	0.000	623.49	42.84	22.60	666.33	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6286983	225.985	623.49	0.000	0.00	42.84	0.00	0.00	22.60	666.33	USD



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United States Fuel Transactions For Card # 6287049

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287049	0	08/10/2019	PILOT #1174	44604	Gallon	194.296	2.9990	0.00		0.00	582.69
0	175	16:13:12 CT	MARSHALL	IL	0.00	0.000	582.69	0.00	19.43	582.69	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287049	194.296	582.69	0.000	0.00	0.00	0.00	0.00	19.43	582.69	USD



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United States Fuel Transactions For Card # 6287064

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287064	0	08/10/2019	PILOT #442	25235	Gallon	134.842	2.7990	0.00		0.00	394.15
0	182	13:31:15 CT	HAYTI	MO	0.00	0.000	377.42	16.73	13.49	394.15	USD
6287064	0	10/10/2019	FJ #730	43438	Gallon	126.788	2.7590	0.00		0.00	349.81
0	182	08:48:25 CT	LAREDO	TX	0.00	0.000	349.81	0.00	12.68	349.81	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287064	261.630	727.23	0.000	0.00	16.73	0.00	0.00	26.17	743.96	USD



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United States Fuel Transactions For Card # 6287163

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287163	0	09/10/2019	FJ #671	25066	Gallon	206.374	2.7990	0.00		0.00	608.97
0	211	19:32:19 CT	MATTHEWS	MO	0.00	0.000	577.64	31.33	20.64	608.97	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287163	206.374	577.64	0.000	0.00	31.33	0.00	0.00	20.64	608.97	USD



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United States Fuel Transactions For Card # 6287213

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287213	0	07/10/2019	AMMEX INC	22118	Gallon	75.673	2.6690	0.00		0.00	201.97
0	167	18:29:40 CT	DETROIT	MI	0.00	0.000	201.97	0.00	0.00	201.97	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287213	75.673	201.97	0.000	0.00	0.00	0.00	0.00	0.00	201.97	USD



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United States Fuel Transactions For Card # 6287320

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287320	0	08/10/2019	PILOT #157	43675	Gallon	188.918	2.7590	0.00		0.00	540.85
397968	193	06:43:50 CT	SULPHUR SPR	TX	0.00	0.000	521.22	19.63	18.90	540.85	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287320	188.918	521.22	0.000	0.00	19.63	0.00	0.00	18.90	540.85	USD



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United States Fuel Transactions For Card # 6287338

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287338	0	07/10/2019	PILOT #206	43465	Gallon	165.003	2.5990	0.00		0.00	428.84
0	1360	00:51:24 CT	WEATHERFORD	TX	0.00	0.000	428.84	0.00	16.50	428.84	USD
6287338	0	08/10/2019	PILOT #157	43675	Gallon	152.004	2.7590	0.00		0.00	462.98
0	1360	08:26:27 CT	SULPHUR SPR	TX	0.00	0.000	419.38	43.60	15.20	462.98	USD
6287338	0	09/10/2019	AMMEX INC	22118	Gallon	126.001	2.6690	0.00		0.00	336.30
0	1360	04:54:05 CT	DETROIT	MI	0.00	0.000	336.30	0.00	0.00	336.30	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287338	443.008	1,184.52	0.000	0.00	43.60	0.00	0.00	31.70	1,228.12	USD



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United States Fuel Transactions For Card # 6287361

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287361	0	07/10/2019	AMMEX INC	22118	Gallon	125.902	2.6690	0.00		0.00	336.03
0	113	21:37:00 CT	DETROIT	MI	0.00	0.000	336.03	0.00	0.00	336.03	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287361	125.902	336.03	0.000	0.00	0.00	0.00	0.00	0.00	336.03	USD



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United States Fuel Transactions For Card # 6287379

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287379	0	11/10/2019	FJ #739	43453	Gallon	186.139	2.7590	0.00		0.00	513.56
0	199	00:09:11 CT	WACO	TX	0.00	0.000	513.56	0.00	18.61	513.56	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287379	186.139	513.56	0.000	0.00	0.00	0.00	0.00	18.61	513.56	USD



EAGLE FLEET SERVICES

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TILBURY, ONT
N0P 2L0

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Fax: (519)682-3140
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HST# 122088453

INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287411

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287411	0	08/10/2019	AMMEX INC	22118	Gallon	164.513	2.6690	0.00		0.00	439.09
0	202	00:10:42 CT	DETROIT	MI	0.00	0.000	439.09	0.00	0.00	439.09	USD
6287411	0	09/10/2019	AMMEX INC	22118	Gallon	142.543	2.6690	0.00		0.00	380.45
0	202	12:37:33 CT	DETROIT	MI	0.00	0.000	380.45	0.00	0.00	380.45	USD
6287411	0	11/10/2019	AMMEX INC	22118	Gallon	183.234	2.6690	0.00		0.00	489.05
0	202	13:46:26 CT	DETROIT	MI	0.00	0.000	489.05	0.00	0.00	489.05	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287411	490.290	1,308.59	0.000	0.00	0.00	0.00	0.00	0.00	1,308.59	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287478

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287478	0	08/10/2019	FJ #643	13098	Gallon	49.815	2.9991	0.00		0.00	176.38
0	120	20:00:04 CT	EFFINGHAM	IL	0.00	0.000	149.40	26.98	4.98	176.38	USD
6287478	0	09/10/2019	PILOT #317	25189	Gallon	21.315	2.7990	0.00		0.00	59.66
0	120	12:49:05 CT	JOPLIN	MO	0.00	0.000	59.66	0.00	2.13	59.66	USD
6287478	0	09/10/2019	FJ #706	36121	Gallon	228.008	2.6990	0.00		0.00	698.83
0	120	15:01:22 CT	TULSA	OK	83.44	30.915	615.39	0.00	25.89	698.83	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287478	299.138	824.45	30.915	83.44	26.98	0.00	0.00	33.00	934.87	USD



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START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287510

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287510	0	10/10/2019	PILOT #157	43675	Gallon	205.040	2.7390	0.00		0.00	561.60
0	192	16:54:17 CT	SULPHUR SPR	TX	0.00	0.000	561.60	0.00	20.51	561.60	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287510	205.040	561.60	0.000	0.00	0.00	0.00	0.00	20.51	561.60	USD



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START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287536

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287536	0	10/10/2019	FJ #671	25066	Gallon	143.540	2.7590	0.00		0.00	396.03
0	212	15:46:52 CT	MATTHEWS	MO	0.00	0.000	396.03	0.00	14.35	396.03	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287536	143.540	396.03	0.000	0.00	0.00	0.00	0.00	14.35	396.03	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287726

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287726	0	08/10/2019	FJ #768	25096	Gallon	141.274	2.7900	0.00		0.00	394.15
0	119	16:39:19 CT	KANSAS CTY	MO	0.00	0.000	394.15	0.00	14.13	394.15	USD
6287726	0	09/10/2019	PILOT #1174	44604	Gallon	51.647	2.9990	0.00		0.00	170.62
0	119	16:30:38 CT	MARSHALL	IL	0.00	0.000	154.89	15.73	5.16	170.62	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287726	192.921	549.04	0.000	0.00	15.73	0.00	0.00	19.29	564.77	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287759

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287759	0	10/10/2019	PILOT #360	35191	Gallon	111.093	3.0590	0.00		0.00	346.42
0	105	15:32:50 CT	FINDLAY	OH	0.00	0.000	339.83	6.59	11.11	346.42	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287759	111.093	339.83	0.000	0.00	6.59	0.00	0.00	11.11	346.42	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287825

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287825	0	07/10/2019	FJ #606	4042	Gallon	159.447	2.7990	0.00		100.00	570.05
0	179	19:02:57 CT	TEXARKANA	AR	0.00	0.000	446.29	23.76	15.95	470.05	USD
6287825	0	10/10/2019	FJ #606	4042	Gallon	180.085	2.8590	0.00		0.00	529.37
0	179	14:11:24 CT	TEXARKANA	AR	0.00	0.000	514.86	14.51	18.01	529.37	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287825	339.532	961.15	0.000	0.00	38.27	100.00	0.00	33.96	1,099.42	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287908

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287908	0	10/10/2019	PILOT #192	11325	Gallon	145.916	2.9990	0.00		0.00	469.61
0	216	13:08:15 CT	TIFTON	GA	0.00	0.000	437.60	32.01	14.59	469.61	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287908	145.916	437.60	0.000	0.00	32.01	0.00	0.00	14.59	469.61	USD



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INVOICE # 191116277961

START DATE 10/07/2019

END DATE 10/13/2019

United States Fuel Transactions For Card # 6287957

Card #	Group	Date	Site Name	Site #	UOM	Fuel Qty	Price	HST/GST/QST	Discount Value	CASH	Final Amt
Odometer	Unit #	Time	Site City	Prov/State	Reefer	Reefer Qty	Fuel Cost	DEF	Discount Given	Total Amt	Currency
6287957	0	07/10/2019	PILOT #301	25157	Gallon	71.323	2.7990	0.00		0.00	217.56
0	214	07:38:54 CT	MARSTON	MO	0.00	0.000	199.63	17.93	7.14	217.56	USD
6287957	0	10/10/2019	FJ #726	43417	Gallon	164.463	2.6990	0.00		0.00	478.21
0	214	03:21:30 CT	DALLAS	TX	0.00	0.000	443.89	34.32	16.44	478.21	USD
6287957	0	11/10/2019	FJ #726	43417	Gallon	129.702	2.6990	0.00		0.00	361.82
0	214	05:59:37 CT	DALLAS	TX	0.00	0.000	350.07	11.75	12.97	361.82	USD

United States Total

Card #	Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total Taxes	Total Disc.	Final Amt	Currency
6287957	365.488	993.59	0.000	0.00	64.00	0.00	0.00	36.55	1,057.59	USD



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HST# 122088453



START DATE 10/07/2019 **END DATE** 10/13/2019

Grand Total

United States Total

		Total Fuel Qty	Total Fuel	Total Reefer Qty	Total Reefer	Total DEF	Total Cash	Total HST	Total Disc.	Final Amt	Currency
		9,349.787	26,126.45	30.915	83.44	565.93	1,900.00	0.00	730.54	28,675.82	USD

APPENDIX L
EMAILS BETWEEN HARJOT BHULLAR AND THE RECEIVER

See attached.

Miranda Spence

From: Harjot Bhullar <harjot@eagletravelplaza.ca>
Sent: April 1, 2020 12:58 AM
To: Consoli, Angelo
Cc: Mazur, Chris
Subject: Re: [EXT] Important

Hello Angelo,

Sorry but I wouldn't be able to make any more calls as with the current ongoing situation customers are very abusive.

I tried calling and convincing them but most of them hangs up on me or use very abusive language.

Thank you for the opportunity but I can not continue this further.

Thank you,

On Tue, Mar 31, 2020 at 8:19 PM Consoli, Angelo <aconsoli@bdo.ca> wrote:

Harjot, please advise ASAP if you can and have continued to make calls. If so, please provide an update.

Angelo Consoli CA CPA CIRP LIT

Vice President

BDO Canada Limited

aconsoli@bdo.ca

[805 - 25 Main Street W.](#)

[Hamilton, ON L8P 1H1](#)

[Canada](#)

Tel: 905-524-1008 x 2861

Fax: 905-570-0249

www.bdo.ca

 Before you print think about the environment

We've adapted to a new way of supporting you. The health and safety of our people, clients, and community is our top priority. In response to the COVID-19 pandemic, we have temporarily closed our offices. All BDO partners and employees are working from home. Our teams operate effectively when working remotely, and will continue to deliver the highest level of service to our clients. Visit our website for [COVID-19 related resources and updates for businesses](#).

Nous nous sommes adaptés pour continuer à vous soutenir. La santé et la sécurité de nos gens, de nos clients et de nos collectivités sont notre priorité absolue. Étant donné l'évolution de la situation entourant la COVID-19, les bureaux de BDO sont temporairement fermés. Tous les associés et tous les employés de BDO travailleront à domicile. Nos équipes fonctionnent efficacement de n'importe quel endroit et continueront d'offrir le plus haut niveau de services à nos clients. Visitez notre site Web pour prendre connaissance [des ressources et mises à jour en lien avec la COVID-19 à l'intention des entreprises](#).

From: Consoli, Angelo
Sent: Tuesday, March 24, 2020 3:28 PM
To: Harjot Bhullar <harjot@eagletravelplaza.ca>
Cc: Mazur, Chris <CMazur@bdo.ca>
Subject: RE: [EXT] Important

Harjot, we require you to continue making calls and documenting what the customers are saying. Please confirm if you can continue and we will forward to you additional lists of customers that you can continue to call.

Angelo Consoli CA CPA CIRP LIT

Vice President

BDO Canada Limited

aconsoli@bdo.ca

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 Before you print think about the environment

From: Harjot Bhullar <harjot@eagletravelplaza.ca>

Sent: Tuesday, March 24, 2020 10:13 AM

To: Consoli, Angelo <aconsoli@bdo.ca>

Subject: Re: [EXT] Important

As of now, I am not making any calls. Due to current situation customer's are very aggressive and abusive.

Thanks,

On Mon, Mar 23, 2020 at 6:46 PM Consoli, Angelo <aconsoli@bdo.ca> wrote:

Harjot, are you still able and are you still making collection calls to customers?

Angelo Consoli CA CPA CIRP LIT

Vice President

BDO Canada Limited

aconsoli@bdo.ca

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From: Harjot Bhullar <harjot@eagletravelplaza.ca>

Sent: Friday, March 20, 2020 5:16 PM

To: Consoli, Angelo <aconsoli@bdo.ca>

Subject: [EXT] Important

Hello Angelo,

Due to the current Covid situation, I decided to move with my parents. I will not be available over the phone but only email. Thank you for understanding. Please do not hesitate to contact me through email if you need anything from me.

Thanks again

Harjot Bhullar

--



Harjot Bhullar

Phone: 905 497-6497 Ext: 225

3613 Queensline,

Tilbury, ON N0P 2L0

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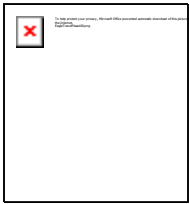
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Harjot Bhullar

Phone: 905 497-6497 Ext: 225

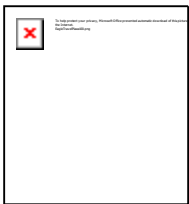
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Harjot Bhullar

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Miranda Spence

From: Harjot Bhullar <harjot@eagletravelplaza.ca>
Sent: April 4, 2020 11:48 AM
To: Consoli, Angelo
Subject: [EXT] Resignation letter

Hello Angelo,

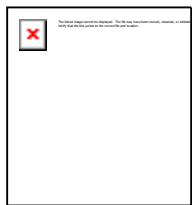
Please accept this letter as formal notice of my resignation effective from two weeks from today's date. (3 April 2020).

I appreciate the opportunity for the growth and development you have provided during my tenure.

Please let me know how I can be help during the transition period. I wish you the very best going forward.

Thank you,
 Harjot Bhullar

--



Harjot Bhullar

Phone: 905 497-6497 Ext: 225

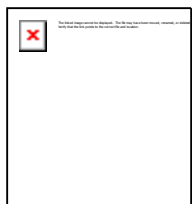
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Harjot Bhullar

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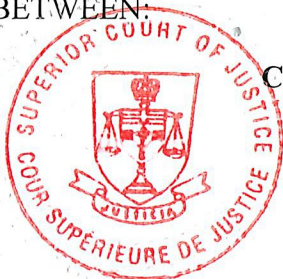
APPENDIX M
COLLECTIONS PROCESS ORDER

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.) MONDAY, THE 16TH DAY
)
JUSTICE HAINEY) OF DECEMBER, 2019

BETWEEN:



CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED

Defendants

**ORDER
(Re Collections Process)**

THIS MOTION, brought by BDO Canada Limited (“**BDO**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, for an Order approving a process (the “**Collections Process**”) by which collections agencies will bid on the opportunity to purchase the right to collect, or to assist the

Receiver in collecting, certain of the uncollected accounts receivable of the Debtors to date (such accounts receivable, the “**Uncollected Accounts Receivable**”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Fifth Report of the Receiver dated November 26, 2019 (the “**Fifth Report**”) and the appendices thereto, and on hearing the submissions of counsel for the Receiver and such other counsel as were present, no one appearing for any other person on the service list, although duly served as appears from the affidavit of Bradley Cook sworn November 26, 2019, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service and filing of the notice of motion and the motion record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

COLLECTIONS PROCESS

2. **THIS COURT ORDERS** that the Collections Process set out in the Fifth Report be and is hereby approved, and that the Receiver is hereby authorized to carry out the Collections Process and may, at its discretion, enter into an agreement (i) for the purchase of the right to collect the Uncollected Accounts Receivable, or (ii) for the provisions of services to assist the Receiver in collecting the Uncollected Accounts Receivable.

3. **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.

GENERAL

4. **THIS COURT ORDERS** that, save and except for any gross negligence or wilful misconduct on its part, the Receiver shall not have any personal or corporate liability in connection with the Collections Process, including, without limitation:

- (a) by advertising either or both the accounts receivable and the Collections Process, if at all, including, without limitation, the opportunity to acquire all or a portion of the accounts receivable;
- (b) by exposing or not exposing the accounts receivable to any and all parties, including, without limitation, those which have made their interest known to the Receiver;
- (c) by carrying out the Collections Process;
- (d) by responding to any and all requests or enquiries in regards to due diligence conducted in respect of the accounts receivable;
- (e) through the disclosure of any and all information presented by any of the Receiver, its solicitors and its agents, arising from, incidental to or in connection with the Collections Process;
- (f) pursuant to any and all offers received by the Receiver in accordance with the Collections Process; and

- (g) pursuant to any agreements entered into by the Receiver in respect of the sale of any of the accounts receivable.



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

DEC 16 2019

PER / PAR: 

CANADIAN IMPERIAL BANK OF COMMERCE

- and -

SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

ORDER

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

Steven L. Graff (LSUC # 31871V)

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Email: sgraff@airdberlis.com

Kathryn Esaw (LSUC # 58264F)

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Email: kesaw@airdberlis.com

Miranda Spence (LSUC # 60621M)

Tel: (416) 865-3414

Fax: (416) 863-1515

Email: mspence@airdberlis.com

Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

APPENDIX N
COLLECTIONS AGENCY SUMMARY OF BIDS RECEIVED

See attached.

Eagle Travel Plaza
Summary of A/R Portfolio Proposals

No.	Company	Collection Rate Proposal	Outright purchase	Other notes																																																																
1	DVG Corporation		Purchase terms: \$ 102,000																																																																	
2	Gatestone	<table border="1"> <thead> <tr> <th>Tiers</th> <th>Rates</th> <th colspan="5">Total Receivables</th> <th>Est. Fee</th> </tr> <tr> <th></th> <th></th> <th>CDN\$</th> <th>US\$</th> <th>FX</th> <th>Converted</th> <th>Total</th> <th></th> </tr> </thead> <tbody> <tr> <td>\$0 - \$5,000</td> <td>14.5%</td> <td>\$ 708,278</td> <td>\$ 470,868</td> <td>1.33</td> <td>\$ 626,254</td> <td>\$ 1,334,532</td> <td>\$ 193,507</td> </tr> <tr> <td>\$5,001 - \$50,000</td> <td>8.0%</td> <td>4,416,311</td> <td>3,055,097</td> <td>1.33</td> <td>4,063,279</td> <td>8,479,590</td> <td>678,367</td> </tr> <tr> <td>\$50,001 and over</td> <td>6.5%</td> <td>4,118,582</td> <td>3,836,523</td> <td>1.33</td> <td>5,102,576</td> <td>9,221,157</td> <td>599,375</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Total</td> <td>\$ 1,471,250</td> </tr> </tbody> </table>	Tiers	Rates	Total Receivables					Est. Fee			CDN\$	US\$	FX	Converted	Total		\$0 - \$5,000	14.5%	\$ 708,278	\$ 470,868	1.33	\$ 626,254	\$ 1,334,532	\$ 193,507	\$5,001 - \$50,000	8.0%	4,416,311	3,055,097	1.33	4,063,279	8,479,590	678,367	\$50,001 and over	6.5%	4,118,582	3,836,523	1.33	5,102,576	9,221,157	599,375							Total	\$ 1,471,250		Locations in Canada and the US																
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Graduated Tiers	Rates	Estimated Fees																																																																		
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APPENDIX O
LETTERS EXCHANGED BETWEEN RECEIVER'S COUNSEL AND
DEBTOR'S COUNSEL

See attached.

Vlad A. Calina

Direct 416 956 1143
vcalina@lolg.ca

Lax O'Sullivan Lisus Gottlieb LLP
Suite 2750, 145 King St W
Toronto ON M5H 1J8 Canada
T 416 598 1744 F 416 598 3730
www.lolg.ca

**Lax
O'Sullivan
Lisus
Gottlieb**

December 9, 2019

BY EMAIL

Aird & Berlis LLP
Brookfield Place,
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Dear Counsel:

Canadian Imperial Bank of Commerce v. 908593 Ontario et al., Court File No. CV-19-00628293-00LC

As we discussed in the case conference before his Honour this past Wednesday, our clients have an alternative proposal regarding the accounts receivable (“AR”) collections process in the Receiver’s Fifth Report (the “**Collections Process**”).

Our clients’ counter-proposal is as follows:

1. That the Receiver not sell – en bloc or otherwise – any of the uncollected AR, for a fixed sum or otherwise;
2. That the Receiver not engage a debt collection agency to assist it with the collection of uncollected AR; but
3. That the Receiver work with out individual clients – Mr. Mandeep Dhillon, Mr. Sarbjit Dhillon, and Mr. Mandhir Dhillon – and with Mr. Simranjit Dhillon (“**Simran**”) to collect that AR.
4. In that regard, our clients proposes the following approach:
 - a. Under the supervision of the Receiver our clients will contact customers directly regarding the uncollected AR to request payment relying on the relationship that they have built with these customers over the years. This will be less costly for the estate than recruiting a debt collection agency to contact customers. Our clients will do so on an urgent, expedited basis.
 - b. Our clients and Simran will assist the Receiver in calculating the outstanding rebates for the month of September 2019. Regardless of the

Receiver's position on the status of the outstanding rebates for the pre-September 30, 2019 period, having this information will better position the Receiver to negotiate with these customers or value the uncollected AR in any proposed sale to a debt collection agency.

- c. Simran will assist the Receiver in calculating the exact amounts owing in the September 16 to September 22, 2019 period. Our clients are concerned that this AR has not been properly calculated and may be undervalued.

To date, our clients have not been asked by the Receiver to assist with the collections of AR. To the contrary, their efforts to assist the Receiver have generally been rejected.

It is in the best interest of all stakeholders of the debtor entities that outstanding AR be collected, if not in its entirety, then in the greatest amount possible in the circumstances. Even if the Receiver is not amenable to this proposal, we reiterate that our clients should be involved in the Collections Process in order to maximize recovery, and would be willing to discuss any alternative that increases recovery.

If our clients' efforts to assist the Receiver with AR collection is unsuccessful, then the Receiver can pursue its proposed Collections Process at a later date.

Yours truly,



Vlad A. Calina

VAC/cg

cc. Matthew P. Gottlieb, Andrew Winton, *Lax O'Sullivan Lisus Gottlieb LLP*
Alistair Crawley, Jonathan Preece, *Crawley MacKewn Brush LLP*

AIRD BERLIS

Kathryn Esaw
Direct: 416.865.4707
E-mail: KEsaw@airdberlis.com

January 13, 2020

BY EMAIL

Lax O'Sullivan Lisus Gottlieb LLP
145 King Street West, Suite 2750
Toronto, ON M5H 1J8

Attention: Matthew Gottlieb, Andrew Winton, Vlad Calina, Connia Chen

- and -

Crawley MacKewn Brush LLP
Barristers & Solicitors
179 John Street, Suite 800
Toronto, ON M5T 1X4

Attention: Alistair Crawley, Jonathan Preece

Dear Counsel:

**Re: In the matter of the receivership of 2145754 Ontario Limited – Court File
No. CV-19-00628293-00CL**

We are writing further to your letter of December 9, 2019 and our subsequent discussions regarding the opportunity for Mssrs. Mandeep, Sarbjit, Mandhir and Simranjit Dhillon (the "**Dhillons**") to assist BDO Canada Limited (the "**Receiver**") in its collection of accounts receivable in the above-noted matter.

After consideration and consultation with counsel, the Receiver would like to schedule a meeting (an "**Initial Meeting**") with Simranjit and Mandeep in the presence of counsel to the Dhillons and the Receiver's counsel to discuss:

- i. the rebate calculations;
- ii. all short-term loans provided to customers; and
- iii. the non-debited accounts and all other outstanding accounts receivable, and any returned debits.

Prior to the Initial Meeting, please provide further information about the short-term loans and non-debited accounts, including:

- which customers received short-term loans and the general terms such loans were provided, as well as all documentation (including contracts, if any) relating to the loans;
- the history of the provision of short-term loans;

January 13, 2020
Page 2

- whether any short-term loans were settled for less than face value, and why;
- the estimated dollar value of all outstanding short-term loans;
- which accounts the Dhillons believe have not been debited and the reason for such belief; and
- the estimated dollar value of the non-debited, and all outstanding amounts.

Depending on the outcome of the Initial Meeting, the Receiver may consider seeking further assistance from the Dhillons.

We propose that the Initial Meeting take place in Toronto. Please advise as to your and your clients' availability for the days of January 22, 24 and 27-31, 2020.

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw
KE/bc

cc: BDO Canada Limited

38504617.2

AIRD BERLIS

Suite 800 - 179 John Street
Toronto, Ontario M5T 1X4
Phone: 416.217.0110
Fax: 416.217.0220
Web: www.cmblaw.ca

Safina Lakhani
416.217.0851
SLakhani@cmblaw.ca

January 29, 2020

By Email

Kathryn Esaw and Miranda Spence
Aird & Berlis LLP
181 Bay Street
Suite 1800
Toronto, ON M5J 2T9

Dear Ms. Esaw:

**Re: Simranjit Dhillon et al. ats Canadian Imperial Bank of Commerce
Court File No. CV-19-00628293-00CL**

We write further to your letter of January 13, 2019 and our phone call of January 28, 2020.

As we discussed, our client is prepared to assist the receiver with respect to points 4(b) and 4(c) listed in Vlad Calina's letter to you of December 9, 2019 on an best efforts basis.

Specifically, our client is prepared to:

1. Calculate the outstanding rebates for the month of September 2019; and
2. Calculate the exact amounts owing in the September 16-22, 2019 period.

We understand that some or all of the information necessary for our client to prepare the above calculations has recently been made available through the document review database, Relativity, that is being managed by the Independent Supervising Solicitor and Epiq Global Support Services.

We are in the process of making arrangements for our client to be granted access to the relevant documents on Relativity so that he is able to access the documents electronically and prepare the calculations remotely. Once the calculations have been completed, we will advise you of our client's calculations.

Note that as our client does not currently have access to the documents necessary to prepare the above calculations, we cannot provide you with an estimate of the time within which such calculations will be delivered. We will endeavor to expedite this process as much as possible.

Please do not hesitate to contact us with any questions or if you would like to discuss this matter in more detail.

Yours truly,



Safina Lakhani

SL/wk

cc: Vlad Calina/Matthew Gottlieb/Andrew Winton/Connia Chen (by email)
Alistair Crawley/Jonathan Preece (by email)

AIRD BERLIS

Kathryn Esaw
Direct: 416.865.4707
E-mail: KEsaw@airdberlis.com

February 21, 2020

BY EMAIL

Lax, O'Sullivan, Lisus, Gottlieb LLP
Barristers and Solicitors
145 King Street West, Suite 2750
Toronto, ON M5H 1J8

Attention: Vlad Calina, Matthew Gottlieb

Crawley, MacKewn, Bush LLP
Barristers and Solicitors
179 John Street, Suite 800
Toronto, ON M5T 1X4

Attention: Safina Lakhani

Dear Ms. Lakhani and Mr. Calina:

Re: CIBC v. 908593 Ontario Limited o/a Eagle Travel Plaza
Court File No. CV-19-00628293-00CL

We are writing in response to Ms. Lakhani's letter of January 29, 2020 and our related discussions. Please advise as to the status of Simran Dhillon's calculations, and the timing for delivery, in respect of:

1. the outstanding rebates owing to customers of Eagle Travel Plaza for the month of September 2019, and;
2. the accounts receivable owing in the September 16-22, 2019 period.

Previously we had also discussed expanding the calculation of the second deliverable to all outstanding accounts receivable owing under the fleet and house accounts as at September 30, 2019. Please confirm whether Simran will be providing this information as well.

We continue to seek information regarding the short-term loans Eagle Travel Plaza provided to certain customers, as mentioned by Mr. Calina in an email dated December 23, 2019. Mr. Calina noted that Simran was preparing a list of these loans and their terms. Please advise as to the status and timing for providing this list.

Page 2

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw

cc: Steven Graff, *Aird & Berlis LLP*
Chris Mazur and Angelo Consoli, *BDO Canada Limited*

38967782.1

AIRD BERLIS

Kathryn Esaw
Direct: 416.865.4707
E-mail: kesaw@airdberlis.com

March 10, 2020

BY EMAIL

LAX O'SULLIVAN LISUS GOTTLIEB LLP
Barristers and Solicitors
145 King Street West, Suite 2750
Toronto, ON M5H 1J8
Attention: Matthew Gottlieb

- and -

CRAWLEY MACKEWN BRUSH LLP
Barristers & Solicitors
179 John Street, Suite 800
Toronto, ON M5T 1X4
Attention: Alistair Crawley

Dear Sirs:

**Re: In the Matter of the Receivership of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.
Court File No. CV-19-00628293-00CL**

As you know, we are counsel for BDO Canada Limited, in its capacity as court-appointed receiver (the "**Receiver**") in the above-noted proceeding pursuant to an order of the Ontario Superior Court of Justice dated September 30, 2019 (as amended, the "**Order**").

The Receiver has made repeated requests to Simranjit Dhillon, a principal of certain of the entities subject to the Order including 908593 Ontario Limited operating as Eagle Travel Plaza ("**Eagle**" and together, the "**Receivership Entities**"), for information required to be furnished under the Order. We have set out below the information requested to date which has not been provided:

- a) the name and contact information of the individual at Eagle who is responsible for the account of Gordon Food Services;
- b) the name of the entity that received payments from Gordon Food Services due and owing to the Receivership Entities and all documentation in connection with the same;
- c) all documentation in support of the \$1,149,703.23 recorded as due and owing by Sarnia Paving in the accounts receivable listing as at July 31, 2019;
- d) an update on the preparation status of the accounts receivable listing as at September 30, 2019 for each of the Receivership Entities; and
- e) all documentation relating to customer loans made to or by the Receivership Entities.

March 4, 2020
Page 2

As you know, the failure of any person to provide the information requested is a violation of the Order (see, for example, paragraphs 5 and 6 of the Order). We ask you to remind your clients of same.

We request that this information be provided to the Receiver by no later than **March 16, 2020**, either directly or through counsel. Please be in touch with the undersigned to confirm such information will be provided and if you have any questions.

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw

KE/dl

39111245.4

Andrew Winton

Direct 416 644 5342
awinton@lolg.ca

Lax O'Sullivan Lisus Gottlieb LLP
Suite 2750, 145 King St W
Toronto ON M5H 1J8 Canada
T 416 598 1744 F 416 598 3730
www.lolg.ca

**Lax
O'Sullivan
Lisus
Gottlieb**

March 14, 2020

BY EMAIL

Kathryn Esaw
Aird & Berlis LLP
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Dear Ms. Esaw:

Mandhir Dhillon et al. ats Canadian Imperial Bank of Commerce

As you know, we are litigation counsel to, among others, Mr. Sarbjit Dhillon ("**Sarbjit**"), Mr. Mandhir Dhillon ("**Mandhir**") and Mr. Mandeep Dhillon ("**Mandeep**"). We also represent 908593 Ontario Limited ("**908 Ontario**"), the corporation referred to in your March 10 letter.

Your letter refers to certain information requests that we understand the Receiver made only to Mr. Simranjit Dhillon ("**Simran**"). With the limited exception of the parties' ongoing discussions regarding the Receiver's collection process for unpaid accounts receivable, we were not copied on those information requests. Going forward, we ask that you respect our representation of 908 Ontario and direct all information requests to its counsel.

Your letter is, simply, mistaken in its allegations. Our clients have repeatedly told the Receiver that they want to assist the Receiver in any way they can. Despite that repeated offer, and with the limited exception of our ongoing discussions regarding the collection process for unpaid accounts receivables, the Receiver has not contacted Sarbjit, Mandhir or Mandeep or 908 Ontario's counsel to request the information referred to in your letter. It is incorrect to state that our clients have not complied with the Receivership Order.

As you know, our clients do not have access to any business records which limits their ability to answer the Receiver's questions. That said, our clients advise as follows:

- With respect to item (a), Sarbjit was responsible for the Gordon Food Services ("**GFS**") account.
- With respect to the first part of item (b), to the best of our clients' recollection, only two entities made payments to GFS: 2542372 Ontario Inc.; and 2431264 Ontario Inc. The payments were made from their respective Bank of Montreal accounts.

The balance of your letter – the balance of item (b), item (c), and item (e) – are requests for documents. The Receiver already has access to all the relevant business records since its appointment on September 30, 2019.

It is disappointing that an officer of the Court would resort to self-serving letters that falsely accuse our clients of failing to comply with Court orders. We respectfully request that the Receiver withdraw its allegation and that all future correspondence concerning information requests be routed through proper channels to avoid future mistakes by the Receiver. If the Receiver intends to continue with any allegations of misconduct against our clients, it should immediately provide details of the alleged misconduct with proof of what is alleged.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Andrew Winton', with a long horizontal flourish extending to the right.

Andrew Winton

Copy to: Matthew Gottlieb & Vlad Calina
Alistair Crawley, Safina Lakhani and Jonathan Preece

March 18, 2020

Sent via Email

Kathryn Esaw
Aird & Berlis LLP
181 Bay Street, Suite 1800
Toronto ON M5J 2T9

Dear Ms. Esaw:

**Re: Simranjit Dhillon et al. ats Canadian Imperial Bank of Commerce
Court File No. CV-19-00628293-00CL**

Thank you for your letter of March 10, 2020.

We can advise that Simran Dhillon (“**Mr. Dhillon**”) had limited access to the Relativity database, through which he was granted access to the documents on the CPU towers that he believed contained the information necessary to calculate:

1. The outstanding rebates owing to customers of Eagle Travel Plaza for the month of September 2019; and
2. The accounts receivable owing in the September 16-22 period.

Dr. Dhillon reviewed the documents on the Relativity database to which he has been provided access, but has realized that he requires access to certain live programs and applications on the CPU devices themselves in order to calculate the information requested.

We understand that your client returned the CPU devices, although we do not know the current location of those devices. Could you please let us know when the CPU devices were returned, where they were returned and to whom they were returned?

Once Mr. Dhillon receives access to the necessary information, he will make best efforts to provide the information requested in your letter of February 21, 2020, including the expanded calculation of the second deliverable to all outstanding

accounts receivable owing under the fleet and house accounts as of September 30, 2019.

Note that Mr. Dhillon does not have any information regarding the customer loans, referenced at point (e) of your March 10, 2020 letter. He is not preparing a list of these loans and their terms.

Finally, we understand that Mr. Dhillon was asked some of the questions listed in your letter of March 10, 2020 in October 2019 during a meeting in Chatham. Mr. Dhillon has advised that he provided verbal answers to the questions asked at the time. Neither Mr. Dhillon nor counsel have received any request for the information requested at points (a)-(c) of your March 10, 2020 letter since that time. We trust that the information provided by Andrew Winton in his letter dated March 14, 2020 provides the information your client seeks.

Please do not hesitate to contact us with any further questions or if you would like to discuss in more detail.

Yours truly,



Safina Lakhani

*smj

c. Steven Graff, Aird & Berlis LLP
Vlad Calina and Matthew Gottlieb, Lax O'Sullivan Lisus Gottlieb LLP

AIRD BERLIS

Steve Graff
Direct: 416.865.7726
E-mail: sgraff@airdberlis.com

March 19, 2020

BY EMAIL

LAX O'SULLIVAN LISUS GOTTLIEB LLP

Barristers and Solicitors
145 King Street West, Suite 2750
Toronto, ON M5H 1J8
Attention: **Andrew Winton**

- and -

CRAWLEY MACKEWN BRUSH LLP

Barristers & Solicitors
179 John Street, Suite 800
Toronto, ON M5T 1X4
Attention: **Safina Lakhani**

Dear Sirs:

**Re: In the Matter of the Receivership of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.
Court File No. CV-19-00628293-00CL**

We write in response to Mr. Winton's letter of March 14, 2020, and specifically in response to the inaccurate and inappropriate accusations made against the Receiver therein.

Ms. Esaw's letter of March 10, 2020 (the "**March 10 Letter**"), to which that letter responds, was sent in response to two circumstances created by your clients:

1. each of Sarbjit and Mandeep was asked about the items described in subparagraphs (a) and (b) of the **March 10 Letter**, and directed the Receiver to seek the information from Simran. Simran failed to provide the Receiver with the information after the Receiver made numerous requests for this information starting in December 2019. In early October 2019, Simran was asked about the information described in subparagraph (c), and failed to provide it. As a result, the Receiver was forced to escalate the issue to counsel due to your clients' failure to respond; and
2. Simran failed to provide the information he agreed to provide, through counsel, as part of a conference call held among each of our respective firms on January 28, 2020, and after repeated follow-up from our office. Nearly two months have elapsed since this time, and only in response to the **March 10 Letter** has Mr. Crawley's office suggested that Simran does not have access to certain information. This original offer was made with the knowledge and consent of Mr. Gottlieb's client as well as Mr. Crawley's. Mr. Gottlieb's clients raised the existence of the customer loans to the Receiver in an email on December 23, 2019 for the first time, stating that "Simran is preparing a list of these loans and their

March 19, 2020
Page 2

terms". No information or documentation regarding these loans has been forthcoming since then, despite requests from the Receiver for further information.

Mr. Winton's reference to the fact that the Receiver already has access to the relevant business records as a purported response to the Receiver's requests is bizarre. We are aware of the documents that are in the Receiver's possession. Counsel specifically agreed that Simran would review the business records, to which he has access through the database made available by ISS, so as to provide the Receiver with more directed information as requested in subparagraph (d). These efforts were to constitute part of the assistance that Simran agreed to provide to further the Receiver's collection efforts, and are documented in the attached letter from Ms. Lakhani dated January 29, 2020, and acknowledged in Mr. Crawley's letter of March 18, 2020.

We remind you that your clients opposed the Receiver's proposal to engage a third-party firm to collect the outstanding receivables, insisting that collections would be more fruitful if the Dhillons were involved. We spent months seeking to turn those promises of assistance into tangible results, and were repeatedly thwarted by process issues raised by your clients. On our January 28 conference call, it appeared that we were making progress, in that we agreed on a path forward. Regrettably, Simran has yet to follow through with the steps he agreed to take. Please clarify whether Mr. Winton's comments were intended to retract any offers of assistance previously made by the Dhillons.

Should Mr. Winton wish to withdraw any of the clearly inaccurate statements contained in his letter, we encourage him to do so. If not, we intend to rely on the letter as further evidence of the Dhillons' failure to participate or cooperate substantively in these proceedings, choosing instead to make baseless and easily refuted attacks against the Court's officer.

Yours truly,

AIRD & BERLIS LLP

Steven L. Graff

SLG/

39250980.7

AIRD BERLIS

APPENDIX P
SAMPLE OF RECEIVER'S COUNSEL'S LETTER TO ATRADIUS

See attached.

Dennis M. O'Leary
 Direct: 416.865.4711
 E-mail: doleary@airdberlis.com

April 15, 2020

BY EMAIL

Atradius
 1 Robert Speck Parkway
 Suite No. 1430
 Mississauga, ON L4Z 3M3

Attention: Andrew Perkins

Dear Mr. Perkins:

**Re: In the Matter of the Receivership of 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza ("Eagle")
 Receiver: BDO Canada Limited ("BDO" or "Receiver")
 Atradius Policy 832986 (the "Policy")
 Formal Proof of Loss Claim under Policy re [REDACTED] ("Buyer")**

As you know, we are counsel to BDO in its capacity as the Court Appointed Receiver for Eagle. In this capacity, we are attaching a completed Proof of Claim form which sets out all of the information required under the Policy and attaches all necessary supporting documentation in respect of a claim for loss made in respect of the above named Buyer. Please accept this documentation as the presentation of a formal proof of loss claim by BDO in its capacity of Receiver.

We attempt below to address the two questions that Atradius has commonly asked I respect of prior claims that have been submitted. We deal with each under the following headings.

Discretionary Credit Limit

The justification for the discretionary credit limit for the Buyer was based upon positive credit report(s).

Loss Minimization

Your insured required buyers to enter into an Eagle Fuel Card Credit Agreement ("CCA"). Often the principal of the buyer was also required to give a personal guarantee. Under the CCA, Eagle received the approval and consent of the buyer to automatically debit the buyer's bank account for invoiced amounts. This action is known by the acronym PAD. Under section 10 of the CCA, if the buyers bank fails to honour any PAD presented by your Insured, the buyer automatically becomes liable to pay an additional 10% of the face amount of the dishonoured PAD debit request. Where a principal of the buyer has given a personal guarantee, Eagle has the right to proceed as against the guarantor in addition to the buyer for the unpaid amount and the 10% dishonoured fee.

It is my understanding that your Insured issued invoices weekly and then PAD each buyers bank for the appropriate amount between 2 and 5 days following the issuance of the invoice. If a PAD was dishonoured, consistent with the rights of your Insured under the CCA, the credit arrangements with the buyer were immediately terminated. In our view this would have stopped any additional losses from being incurred as if no further credit was extended to buyers in default, they would be unable to purchase

additional fuel and thereby increase the outstanding amount payable. It is our understanding that Eagle utilized this provision of the CCA.

With the Receiver's appointment on September 30, 2019, the Receiver began the process of invoicing buyers for all purchases made in the days/week leading up to the Receivers appointment. It is our understanding that there are approximately 950 different buyers who were invoiced at this time. Buyers were then PAD for the invoiced amount. A second round of PAD requests were issued in December and for buyers with amounts owing between \$10,000 and \$50,000, a further PAD was made in early January 2020.

The unpaid invoices of this Buyer relate to invoices issued for late September and early October 2019. Eagle's operations were discontinued as of October 11, 2019. Given this, the claims being made in respect of this Buyer do not include any amounts which were the result of purchases made after the date that the automatic stoppage provisions of the Policy would have come into effect.

Assignment

In accordance with the Policy, on the condition that a settlement payment in the appropriate amount is made in respect of the claim against the Buyer, the Receiver hereby assigns its collection rights to Atradius Collections Limited.

We trust that this letter and the attachments provide sufficient notice and meets all proof of claim requirements. If we are in error and it is your view that additional information is required under the Policy, please advise immediately.

We ask you to make the settlement cheque in the above amount payable to BDO and forward same to the writers attention.

Yours truly,

AIRD & BERLIS LLP

Dennis O'Leary

Dennis M. O'Leary

DMO/vf

DMO/vf

APPENDIX Q
RECEIVER'S COUNSEL'S LETTER TO ATRADIUS
DATED JULY 20, 2020

See attached.

AIRD BERLIS

Dennis M. O'Leary
Direct: 416.865.4711
E-mail: doleary@airdberlis.com

July 20, 2020

VIA EMAIL: mcitak@grllp.com

Gardiner Roberts LLP
22 Adelaide Street W.
Suite 3600
Toronto, Ontario M5H 4E3

Attention: S. Michael Citak

Dear Mr. Citak

**Re: In the Matter of the Receivership of 908593 Ontario Limited
Become Operating as Eagle Travel ("Eagle")
Receiver: BDO Canada Limited ("BDO")
Atradius Policy No.: 832986 ("Policy")**

We are responding to your letter of May 20, 2020. I respond in the order of matters raised in your letter

It is unfortunate that your client is not prepared to meet to discuss a more efficient means of submitting claims. We believe that the process could have been expedited if all the claims were submitted directly to the claims handler rather than through the portal. Each claim could have been filed as one individual attachment rather than uploading individual documents which consumes time.

In respect of disputed amounts, we are aware of only a small number where the buyer has alleged that payments have already been made either by it or another entity for which credit has not been given or that there is a problem in the mathematics. The vast majority of alleged disputes relate to a modest rebate which Eagle may have gratuitously been making on occasions in the past. The fact is that even in cases where the buyer claims a rebate, the buyer is not denying that the vast majority of the amounts claimed are not due. Atradius has had the opportunity to at least pay out the undisputed amount but it has failed to do so.

Your letter then notes that Atradius Collections has recovered monies from some buyers and that these monies have not been paid out as there are unpaid premiums. There are a number of valid reasons why your clients claim for the payment of additional premiums beyond September 30, 2019 or October 11, 2019 has no basis in law or fact. First, with the Receivership Order dated September 30, 2019, a copy of which was sent to your client months ago, all claims by Atradius for the payment of premiums on the Policy were stayed and such claims became unsecured claims which stand with the same priority as other unsecured creditors. Given that Eagle's indebtedness to the secured creditor, whom I note is the same Loss Payee named in the Policy, substantially exceeds the accounts receivables, the Receiver does not anticipate that there will be any funds available for distribution to unsecured creditors.

Your letter neglects to note that the Policy itself provides at clause 39300 the following:

July 20, 2020
Page 2

The Policy shall terminate automatically with immediate effect if you become the subject of any bankruptcy or insolvency procedure under the law of your country.

While the Receiver reserves the right to take the position that this provision of the Policy is stayed by the Receivership Order, it is completely inconsistent with this provision in the Policy that your client is claiming more than \$120,000 in premiums which clearly relate to the period subsequent to the September 30th Receivership Order. In addition, and as I have noted previously with you and your client, Eagle's operations ceased on October 11, 2019. There was no need thereafter for continuing credit risk insurance as no credit was being extended by Eagle. Your client appears to be seeking payment of premiums for a period where the business of the insured was terminated during which time there were no credit risks nor insurable interests to insure.

We have asked previously for an accounting of the premium payments made by Eagle prior to the Receivership Order. We understand that payments were made by Eagle. Your client has continued to refuse to advise of the amounts paid for unexplained reasons.

Despite this, your letter claims that Atradius is entitled to retain the approximate \$39,000 (I understand that there have been further amounts paid and that the total recovery to date is now in excess of \$88,000) that it has recovered from buyers to offset the arrears on Policy premiums. For the reasons stated above this is clearly wrong.

Demand is hereby made for the payment of the amounts recovered to date less the applicable collection fees as contemplated under the Policy. If these monies are not received, we reserve the right to seek an order from Ontario Superior Court of Justice (Commercial List) ("**Court**") requiring the payment of same pursuant to the Receivership Order. We reserve the right to rely upon this letter and all prior correspondence in support of this relief sought.

I note that your clients claim for premium arrears is more than \$120,000 on a Policy that provides for total advance premium payments of more than \$181,000 over the entire one year term of the Policy. While the Receivership Order stays the demand by Atradius for the payment of additional premiums, the amount claimed indicates two things. First, it suggests that Eagle has already paid \$60,000 in premiums. This amount would fully satisfy all premiums due under the Policy according to the declaration pages up until and including the payment due October 1, 2019. There does not appear to be any right to claim a set off even without regard to the Receivership Order.

Second, paying premiums of \$181,000 is wholly inconsistent with your position that there is a \$100,000 maximum aggregate limit in respect of all claims involving discretionary buyers. We do not believe that any court will accept that a policy of insurance that requires a premium payment of \$181,000 provides a maximum aggregate coverage of only \$100,000 for all discretionary buyers. As I noted in an earlier letter and during our telephone conversation, the language that you rely upon in the Policy does not contain the word "aggregate". This word is your addition. The sentence, properly interpreted, provides that the maximum amount payable during the Policy period in respect of any one discretionary buyer is \$100,000. I also note that the declaration pages of the Policy states that the Insurers Maximum Liability is \$5.94 million not \$100,000.

In terms of the 178 claims submitted to date, we have received a coverage denial in respect of only about 20. While several emails have noted that a buyer has disputed the amounts owed for various reasons, in the majority of cases, there has simply been no response either confirming or denying the existence of coverage.

For example, more than one hundred claims have been submitted that include evidence that a credit search was undertaken on the applicable buyer through Equifax. While Atradius Collections may have undertaken collection efforts, Atradius the insurer remains liable to pay the insured loss, regardless of whether the former ever recovers monies from the defaulting buyer.

I now turn to other matters.

Denied Claims

As noted above, Atradius has denied approximately 20 claims. The Receiver does not accept that these denials are consistent with the Policy. We do not accept that Atradius has the right to deny coverage simply because notice may not have been given by the date which Atradius claims that notice was due under the Policy. The fact is that the defaulting buyers remain in business and the date of notice to Atradius has in no way prejudiced the ability of Atradius Collections to recover the accounts receivables. As well, we note that the notice period, which is clearly intended to limit coverages to credit extended after the buyer went into default, is inapplicable in this instance. Your insured ceased operations on October 11, 2019 which is well before the notice period which Atradius alleges is applicable. This means that no further credit was extended to any buyers after this date.

The Atradius denial letters are clearly form letters which do not specify the reasons for the denial other than the alleged notice date. Simply pointing to Policy provisions without identifying the actual breach is inconsistent with the obligation incumbent on Atradius to consider and adjust the claims of its insured in good faith.

For example, in support of the claim made in respect of CD Transzone, an Equifax report was filed with the claim. This Equifax report clearly indicates that the buyer is at low risk for default. Other than noting the usual credit facilities that a business requires, the report does not indicate any negative credit worthiness let alone any materially negative credit worthiness. The denial letter makes no mention of this. The Receiver therefore rejects your denial letters and demands payment in respect to the claims submitted.

Fixed Credit Limit Claims

The Receiver has submitted claims in respect of three buyers whose credit limit was specifically approved by Atradius upon the application by Eagle. No payment has been made by Atradius in respect of these claims and no basis for not honouring these claims has been provided.

Assignment of Claims

Consistent with the requirements of the Policy, all claims submitted to Atradius were conditionally assigned to Atradius Collections. The covering letter which was filed with each claim made it clear that the assignment was conditional upon Atradius accepting and making the required payment on the claims. Atradius has not accepted any claims nor has it paid any amounts in respect of any of the claims submitted which total in the aggregate \$4,067,069. As well, it appears that Atradius is taking the position that either no coverage exists at all or, at best, that coverage is limited in respect of all discretionary buyers to an aggregate of \$100,000.

The Receiver intends to continue to pursue claims under the Policy. It is now the Receiver's view that Atradius has not been handling and adjusting the claims in good faith. It has therefore

amended the Statement of Claim to plead the particulars of what has occurred and to seek an award in damages on account of Atradius' bad faith. I attach a copy of the Amended Statement of Claim which is served upon you pursuant to the Rules.

Under the circumstances, the Receiver has been left with no alternative but to first take steps as against the defaulting buyers through a claims process which is described in greater detail below. For the purposes of this plan, the Receiver hereby rescinds its assignment of all claims to Atradius Collections effective immediately pursuant to the Atradius Collections Debt Collection Agreement. This withdrawal is done on a strictly without prejudice basis and the Receiver reserves its right to re-assign to Atradius Collections all of the judgments it obtains against said buyers in future in consideration for the payment of amounts owing under the Policy. This rescission is further without prejudice to the Receiver's right to seek an order from the Court compelling the payment by Atradius or Atradius Collections of the amounts recovered to date from discretionary buyers.

Receiver's Claim Process

The Receiver is in the process of receiving approval from the Court for the implementation of a claims procedure for recovering amounts owed by Eagle's buyers. The proposed claims process would avoid the need to commence individual court actions against each buyer, and would entail a collections plan by which the Receiver's claims would be advanced with respect to the amounts owing by each buyer. All of these claims are specifically contemplated under the Eagle Fuel Card Credit Agreement ("**CCA**") which each buyer executed and which the principal of each buyer jointly and severally guaranteed. The claims will be made against both defaulting buyers and guarantors.

The Receiver's claims process will involve the establishment of a claims officer who will review each claim and any response by the buyer. There would be an opportunity for a potential settlement of each claim. If a buyer disputes the claim, the claims officer will make a ruling about the claim and decide upon the appropriate amount owing, if any. Following expiry of the applicable appeal period, the claims officer's decisions would be deemed final and binding, and the Receiver would be entitled to judgment against the applicable buyers in the amounts determined to be owing by the claims officer.

It is the Receiver's view that these steps are consistent with the obligations to mitigate under the Policy. There can be little question that such a process will facilitate the efforts of Atradius Collections to recover outstanding amounts owing to the extent that the Receiver is able to assign to Atradius Collections not only the claims but a Court judgment. Atradius Collections would then be in a position to enforce the judgment as opposed to simply undertaking collection activities.

We note that under section 20700 of the Policy, Atradius will contribute to the costs that an insured incurs in fulfilling its obligation to prevent or minimize loss or in collecting the amounts owing made with the approval of Atradius. We presume that Atradius agrees that this provision is subject to the requirement that Atradius act reasonably in respect of all requests for approval and that no reasonable approval will be denied. The Receiver hereby seeks the approval of Atradius in respect of the costs it will incur to undertake the claims process for the purposes of minimizing losses and/or collecting amounts owing in respect of the claims that have been and will be resubmitted under the Policy.

July 20, 2020
Page 5

Declaration

The Receiver recently received a reminder that pursuant to the Policy, the insured is required at the end of the policy term to provide a declaration of all turnover invoiced during the declaration period which is June 1, 2019 to May 31, 2020. Our understanding of the purpose of this declaration is so that Atradius can determine the actual premium payable based upon the declaration and either refund or invoice the difference between the actual premium payable and the advance premium actually paid.

Obviously, no turnover was invoiced for the period following the termination of Eagle's business on October 11. Given this, and before we recommend to the Receiver that it undertake the exercise of compiling a total of all Buyers that were invoiced during the period of June 1, 2019 to October 11, 2019, we require (1) a statement listing the premiums paid by Eagle towards the Policy with dates and amounts and (2) your advice about Atradius' intent for use of the Declaration information. More specifically, we require confirmation that, if this exercise determines that a refund is due, the refund will be paid to the receiver on a reasonable basis.

Conclusion

It is unfortunate that Atradius has conducted itself as it has to-date. This has left the Receiver no alternative but to both proceed against it in bad faith and to implement a claims process as against all defaulting buyers including those which were the subject of claims made to Atradius.

Demand is hereby made for the filing of a Statement of Defence within 30 days.

We request an immediate response to this letter.

Yours truly,

AIRD & BERLIS LLP

Dennis M. O'Leary

Dennis M. O'Leary

DMO/vf

40786195.3

APPENDIX R
AMENDED STATEMENT OF CLAIM

See attached.

Court File No. CV-20-20636661-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court appointed receiver, BDO CANADA LIMITED

Plaintiff

and

ATRADIUS CRÉDITO Y CAUCIÓN S.A. DE SEGUROS Y REASEGUROS

Defendant

AMENDED STATEMENT OF CLAIM

TO THE DEFENDANT(S)

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

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

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

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

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

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

Date: ~~February 20, 2020~~
July _____, 2020

Issued by:

Local Registrar

Address of court office: 393 University Avenue
Toronto, Ontario M5G 1E6

TO: **ATRADIUS CRÉDITO Y CAUCIÓN S.A. DE SEGUROS Y REASEGUROS**
1 Robert Speck Parkway, Suite 1430
Mississauga, Ontario L4Z 3M3

Attention: Christopher Short, Chief Agent

CLAIM

1. The plaintiff claims as against the defendant:
 - (a) damages in the amount of \$5,940,000.00, or such further or other amounts to be particularized before trial;
 - (b) a declaration that Eagle Travel (as defined below) is validly insured and that coverage is owed under a credit risk insurance policy issued by the defendant effective June 1, 2019 to May 31, 2020 bearing policy number 832986 in respect of the losses described herein (the “**Policy**”);
 - (b.1) punitive and/or exemplary damages in the amount of \$1,000,000 on account of the defendants’ failure to administer and adjust the claims made by the plaintiff under the Policy in good faith;
 - (b.2) damages in the amount of \$1,000,000 on account of the defendants’ wilful and intentional breaches of the Policy;
 - (c) pre-judgment and post-judgment interest in accordance with the *Courts of Justice Act* R.S.O. 1990 c. C. 43, as amended;
 - (d) the costs of this proceeding, plus all applicable taxes; and
 - (e) such further and other relief as this Honourable Court may deem just.
2. 908593 Ontario Limited, operating as Eagle Travel Plaza (“Eagle Travel”), is a corporation that was incorporated pursuant to the laws of Ontario, with a head office in Tilbury, Ontario. Prior to its receivership and bankruptcy, Eagle Travel carried on business as a fuel and fleet service provider.

3. The plaintiff, BDO Canada Limited, was appointed as the Court-appointed receiver of Eagle Travel (in such capacity, the “**Receiver**”) by way of the Order of the Honourable Justice Hailey dated September 30, 2019 (“**Order**”).
4. The defendant, Atradius Crédito y Caución S.A. de Seguros y Reaseguros (“**Atradius**”), is an insurance company which carries on business in Ontario and internationally providing trade credit insurance and other coverage, and is duly registered in Ontario to provide insurance products to the public.

The Insurance Policy

5. Eagle Travel purchased the Policy from Atradius, pursuant to which Atradius agreed to indemnify Eagle Travel in accordance with the terms and conditions of the Policy for losses sustained in the event that it did not receive full payment for insured receivables because of a Buyer’s Insolvency or a Protracted Default by a Buyer (as those terms are defined in the Policy).
6. For the purposes of the Policy, Insolvency includes, *inter alia*, any of the following situations or events:
 - (a) the institution of a judicial or administrative procedure pursuant to the law of the Buyer’s country, whereby the assets and affairs of the Buyer are made subject to control or supervision by the court or a person or body appointed by the court or by law, for the purpose of reorganization or liquidation of the Buyer or of the rescheduling, settlement or suspension of payment of its debts;
 - (b) a procedure as described in subparagraph (a) has been rejected or stopped by the court for lack of assets; or

- (c) the execution of a judgment fails to satisfy the amount owing in full.
7. For the purposes of the Policy, a Protracted Default is defined as the failure of a Buyer to pay the receivable within the applicable waiting period specified in the Policy.
- ~~7.~~ 8. The credit limit for Buyers can be set in one of three ways under the Policy. The insured can apply to Atradius for a credit limit which Atradius will review, and Atradius will respond with the credit limit it accepts and approves for the applicable Buyer. Alternatively, the insured can set a discretionary credit limit for each Buyer of no higher than \$50,000 either by undertaking a third party credit search of the Buyer, or based upon the applicable Buyer's positive payment history (Buyers subject to discretionary credit limits are referred to as "DCL Buyers"). Each claim made during the term of the Policy for the non-payment of amounts owing by a Buyer is subject to the credit limit set for the Buyer.
- ~~8.~~ 9. The Receiver pleads and relies upon all of the terms of the Policy.

The Fleet Card Business

- ~~9.~~ 10. As part of its business operations, Eagle Travel provided its customers (hereinafter "**Buyers**"), being truck transportation companies of varying fleet sizes, with credit cards ("**Fleet Cards**") that were issued to Buyers' truck drivers allowing for the purchase of fuel and other items on credit.
- ~~10.~~ 11. Buyers' truck drivers used the Fleet Cards to purchase fuel, convenience store items and to obtain cash advances at gas stations operated by companies affiliated with Eagle Travel. Eagle Travel accordingly invoiced its Buyers for the

fuel and other items purchased, as well as any cash advances received through the Fleet Cards.

Eagle Travel's Losses

44. 12. In order around June 1 to October 11, 2019, Eagle Travel suffered significant losses in relation to outstanding accounts receivables, specifically with respect to the non-payment for fuel and other items purchased by its Buyers. The failure by these Buyers to make the required payments are Protracted Defaults under the Policy for which a claim may be made. Full particulars of Eagle Travel's losses are not known to the Receiver at this time, but will be provided prior to trial.

~~12. Eagle Travel advised Atradius of its losses and is in the process of submitting numerous outstanding claims which are ongoing. This proceeding is being commenced at this time given the possibility of and uncertainty associated with any prescription periods under the Policy.~~

~~13. Subsequent to its appointment on September 30, 2019, The Receiver has engaged in efforts to seek payment from Atradius of the amounts to which Eagle Travel is entitled under the Policy. In this regard, the Receiver has engaged in ongoing communications with Atradius and has provided Atradius with relevant documentation and information in support of the claims made.~~

~~14. To date, Atradius has failed to reimburse the Receiver for the full amounts to which Eagle Travel is entitled under the Policy.~~

~~15. The Receiver states that Atradius is in breach of the Policy. The Receiver pleads that coverage for Eagle Travel's losses are specifically provided for under the~~

~~Policy, and that the Receiver and Eagle Travel have undertaken all reasonable steps under the circumstances to mitigate damages and contain losses.~~

- ~~12.~~ 13. Commencing in the fall of 2019, Atradius was put on notice of the appointment of the Receiver and was provided with a copy of the Order. Atradius was informed of the fact that claims would be made under the Policy. Commencing January 2020, the Receiver began submitting claims to Atradius. Such claims included a covering letter from counsel to the Receiver conditionally assigning the claims to Atradius Collections (as required under the Policy) on the condition that the claim is paid by Atradius. Each claim submitted also included copies of unpaid invoices and other supporting documentation including, when available, copies of Equifax credit search reports. As of June 21, 2020 a total of 178 claims have been submitted in respect of Protracted Default DCL Buyers which have an aggregate value of \$4,067 million. The Receiver has further submitted 3 claims for Buyers whose credit limit was specifically approved by Atradius. Such claims have an aggregate value of \$491,000.00.
- ~~13.~~ 14. With the exception of 20 or so claims which were submitted, Atradius has taken no position in respect of the claims submitted by the Receiver, and has paid out on none. The Receiver understands that Atradius Collections has pursued the defaulting Buyers and has recovered more than \$88,000 in payments from defaulting Buyers. Despite having recovered these sums, Atradius has not paid out on any claims submitted and the Receiver is now being invoiced for “success fees” in respect of the amounts that have been recovered. The Receiver has written to Atradius requesting that the claims be honoured, and has not received any satisfactory responses.

15. The Receiver states that Atradius is in breach of the Policy. The Receiver pleads that coverage for Eagle Travel's losses are specifically provided for under the Policy, and that the Receiver and Eagle Travel have undertaken all reasonable steps under the circumstances to mitigate damages and contain losses.
16. The Receiver understands that Atradius takes the position that premiums payable subsequent to the appointment of the Receiver by the Order remain due and owing and for this reason, Atradius is refusing to pay any of the monies recovered from defaulting Buyers. Premiums under the Policy were payable in 12 installments, generally monthly during the one year term of the Policy, and were up to date as at the date of the Receiver's appointment. The Receiver denies that any further premiums are owing to Atradius, and puts Atradius to the strict proof thereof.
17. The Receiver has made Atradius aware of the fact that the operations of Eagle Travel were terminated on October 11, 2019. With this, Eagle Travel extended no further credit to any Buyer on any date thereafter. There was, therefore, no credit risk nor insurable interest for which a credit risk insurance policy was required after October 11, 2019. Atradius is accordingly claiming premiums in respect of risks which it knows do not and did not exist.
18. In the alternative, the Policy provides that the Policy is terminated effectively immediately upon the appointment of a Receiver for the insured. In the event that this Honourable Court determines that the Policy was terminated upon the appointment of the Receiver, which is not admitted, no further premiums would be payable after the date of the Order.

19. The Receiver further states that pursuant to the Order, any outstanding claims for premiums payable by Eagle Travel were stayed, subject to Atradius' rights to assert such claims as an unsecured creditor. Atradius has advised the Receiver that it is due approximately \$120,000 in outstanding premium payments under a Policy which provides for an aggregate of monthly payments that total as of May 31, 2020, \$181,170. Based upon the above claim made by Atradius for outstanding premiums, it follows that Eagle Travel made premium payments prior to the date of the Order of approximately \$60,000. The Receiver states that this amount would fully satisfy the amounts payable for premiums under the Policy up to and including the date of the Order. The Receiver, through its counsel, has requested from Atradius an accounting of premium amounts paid by Eagle Travel in 2019. Atradius has failed to provide same.
20. The Receiver further understands that Atradius may take the position that the aggregate claims amount payable under the Policy during the one year Policy term in respect of all DCL Buyers is \$100,000. The Receiver rejects that such an aggregate claims limit exists. The Receiver states that Atradius knew at the time that Eagle Travel sought credit risk insurance that Eagle Travel had in or around 1,000 Buyer accounts, and that Eagle Travel's operations involved extending credit to Buyers on a weekly billing cycle basis in the millions of dollars. Atradius knew that Eagle Travel required policy limits for DCL Buyers far in excess of \$100,000. The Receiver notes that the declaration pages of the Policy states that the Insurers Maximum Liability is \$5.94 million.
21. The fact is that neither the declaration pages of the Policy nor the detailed provisions of the Policy set an aggregate maximum claims limit payable in

respect of all DCL Buyers during the one year term of the Policy. The Receiver further pleads that it is inconsistent for an insurer to demand premiums of \$181,170, but to restrict claims being paid out in the aggregate in respect of the vast majority of the credit risk being extended by the insured to \$100,000.

22. The Receiver, through its counsel, has offered to work with Atradius directly to expedite the submission and handling of claims. This and other proposals to discuss matters in issue with Atradius have been rejected.
23. The Policy specifically names Eagle Travel's secured lender, CIBC, as the Loss Payee. The Policy specifically further provides that the Loss Payee may pursue claims under the Policy in the event that the insured becomes subject to insolvency proceedings. As the senior secured creditor of Eagle Travel, CIBC will receive the benefit of the claims that the Receiver is pursuing on behalf of Eagle Travel's estate. Notwithstanding, as noted above, Atradius has refused and/or has deliberately failed to adjust the claims submitted in good faith and is in breach of the Policy. The Receiver has suffered damages as a result of this conduct. The Receiver pleads that Atradius has acted in a high-handed manner and with reckless disregard for the rights of the Receiver (and Loss Payee) under the Policy. The receiver states that the duty owed by Atradius to its insured is one of good faith. The Receiver pleads that Atradius has breached this duty and should be held accountable for such conduct and seeks an order for the payment of aggravated and/or punitive damages on account of the defendant's bad faith.
24. As a consequence of the conduct of the defendant, the Receiver has been put to the expense of seeking approval from the Court for a claims process which, if approved, will provide for an expeditious process for the adjudication of claims

against defaulting buyers which have been the subject of claims being made under the Policy. To facilitate this process, the Receiver has had to withdraw its assignment to Atradius Collections of the claims made under the Policy. The Receiver has however reserved the right to resubmit claims under the Policy should it be successful in obtaining judgment as against defaulting buyers. The receiver states that the Policy provides that Atradius will contribute to the costs that an insured incurs in fulfilling its obligation to prevent or minimize loss or in collecting the amount owing. The Receiver states that the claims process is being undertaken for the purposes of collecting the amounts owing and that it has put Atradius on notice that it is seeking approval from the Court for the claims process. The receiver has specifically requested the approval of Atradius for the claims process so as to be eligible for Atradius contributing to the costs the Receiver incurs taking steps to collect amount owed. The decision by Atradius in respect of this request for approval is pending as of the date hereof.

46. 25. The Receiver pleads and relies upon the *Insurance Act* R.S.O. 1990 c. I.8, as amended.

47. 26. The Receiver proposes that the trial of this action be heard at Toronto.

Date: ~~February 20, 2020~~
July, 2020

AIRD & BERLIS LLP
Barristers and Solicitors
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Suite 1800, Box 754
181 Bay Street
Toronto, Ontario
M5J 2T9

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Tel (416) 863-1500

Fax (416) 863-1515

Lawyers for the Plaintiff

908593 ONTARIO LIMITED, operating as Eagle Travel, by its and
Court-appointed receiver, BDO CANADA LIMITED

ATRADIUS CRÉDITO Y CAUCIÓN S.A. DE SEGUROS Y
REASEGUROS

Plaintiff

Defendant

Court File No. CV-20-20636661-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT TORONTO

AMENDED STATEMENT OF CLAIM

AIRD & BERLIS LLP
Barristers and Solicitors
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Suite 1800, Box 754
181 Bay Street
Toronto, Ontario
M5J 2T9

Dennis M. O’Leary - LSO No. 24184H

Tel (416) 863-1500

Fax (416) 863-1515

Lawyers for the Plaintiff

APPENDIX S
NOTICE TO SUBJECT CUSTOMERS

See attached.

EAGLE TRAVEL COLLECTION PROCESS

NOTICE TO SUBJECT CUSTOMERS

SUBJECT CUSTOMERS OF EAGLE TRAVEL

Please read this notice carefully as it may affect your legal rights.

If you or your company conducted business in Canada with 908593 Ontario Limited, operating as Eagle Travel Plaza (“**Eagle Travel**”) or a company affiliated with Eagle Travel at any time between September 9, 2019 and October 13, 2019, in relation to Eagle Travel’s fleet member reward card program (the “**Fleet Card Business**”), you may be a Subject Customer.

PURPOSE OF THIS NOTICE

BDO Canada Limited has been appointed as the receiver (the “**Receiver**”), of the assets, undertakings and properties of Eagle Travel in an action commenced by the Canadian Imperial Bank of Commerce against Eagle Travel and certain other affiliated entities at the Ontario Superior Court of Justice (Commercial List) bearing Court File No. CV-19-00628293-00CL.

By way of an Order of the Honourable Justice Hainey dated <*> (the “**Receiver’s Collection Order**”), the Receiver has established a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against certain customers of Eagle Travel, and their guarantors, with respect to unpaid accounts receivable in connection with the Fleet Card Business.

If you are a Subject Customer, your legal rights will be affected by the Receiver’s Collection Plan.

THE RECEIVER’S COLLECTION PLAN

The Receiver’s Collection Plan can be summarized as follows:

- a) **Claim Package.** If you are a Subject Customer, you will receive a Claim Package including the Receiver’s Claim, this Notice to Subject Customers, an Instruction Letter, a blank Notice of Dispute form and a Settlement Offer, along with any other documentation the Receiver may deem appropriate, by mail or email.
- b) **Settlement of Claims.** If you do not dispute the amount of the Receiver’s Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than thirty (30) days from the date of service of the Claim Package (the “**Acceptance of Settlement Deadline**”). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: <*>

Email: <*>

Phone: <*>

Fax: 905-570-0249

- c) **Notice of Dispute.** If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete and deliver the **Notice of Dispute** form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than thirty (30) days from the date of service of the Claim Package (the "**Notice of Dispute Deadline**").

NOTE: If a Subject Customer fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, judgment may be given against them in their absence and without further notice.

- d) **Determination of Unsettled Disputes by Claims Officer.** Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").
- e) **Right of Appeal.** The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

ADDITIONAL INFORMATION

Further information, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eaqletravelplaza/>.

INTERPRETATION

This notice is a summary of the terms of the Receiver's Collection Order. If there is a conflict between the provisions of this notice and the terms of Receiver's Collection Order, the Receiver's Collection Order prevails.

40306452.2

APPENDIX T
INSTRUCTION LETTER

See attached.

Instruction Letter

Step 1: Review the Receiver's Collection Order, the Receiver's Claim, the Notice to Subject Customers and the Settlement Offer delivered along with this Instruction Letter and any other documentation in the Claim Package. Further information with respect to the Receiver's Collection Plan, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.

Step 2: If you do not dispute the amount of the Receiver's Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Acceptance of Settlement Deadline**"). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: <*>

Email: <*>

Phone: <*>

Fax: 905-570-0249

Step 3: If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete a **Notice of Dispute** form. State what you disagree with and why, and if there is anything you agree with. Attach copies of any documents that help your case. If you want to pay all or part of the amount owing to the Receiver, state how much you will pay and when you will pay.

Step 4: Deliver your completed Notice of Dispute form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Notice of Dispute Deadline**").

NOTE: Any Subject Customer who fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, shall be deemed to admit the amount(s) owing by them as set out in the Receiver's Claim, and the Receiver shall be entitled to default judgment against said Subject Customers in the said amounts.

Step 5: Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").

Step 6: The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

APPENDIX U
BLANK NOTICE OF DISPUTE

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

NOTICE OF DISPUTE

Respondent

Last name, or name of company		
First name	Second name	Also known as
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.
Representative (if any)		LSO #
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.

THIS NOTICE OF DISPUTE IS BEING DELIVERED ON BEHALF OF: (Name(s) of respondent(s))

and I/we: (Check as many as apply)

Dispute the claim made against me/us.

Admit the full claim and propose the following terms of payment:

\$ _____ per _____ commencing _____, 20 _____ .
(Amount) (Week/month)

Admit part of the claim in the amount of \$ _____ and propose the following terms of payment:

\$ _____ per _____ commencing _____, 20 _____ .
(Amount) (Week/month)

REASONS FOR DISPUTING THE CLAIM AND DETAILS:

Explain what happened, including where and when. Explain why you do not agree with the claim made against you.

If you are relying on any documents, you **MUST** attach copies to the Notice of Dispute. If evidence is lost or unavailable, you **MUST** explain why it is not attached.

What happened?

Where?

When?

Why I/we disagree with all or part of the claim:

ADDITIONAL PAGES ARE ATTACHED BECAUSE MORE ROOM WAS NEEDED.

Prepared on: _____, 20____ (Signature of defendant or representative)

**908593 ONTARIO LIMITED, operating as Eagle Travel, by and
its Court-appointed receiver, BDO CANADA LIMITED**

**THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED
SCHEDULE A**

Claimant

Respondent

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

NOTICE OF DISPUTE

DRAFT

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382
ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED,
1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED,
1849722 ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO
LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

**MOTION RECORD
(returnable August 4, 2020)**

Date: July 22, 2020

AIRD & BERLIS LLP
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*Lawyers for BDO Canada Limited in its
capacity as the court-appointed Receiver of
908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.*

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382
ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED,
1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED,
1849722 ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO
LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

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CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**MOTION RECORD
(returnable August 4, 2020)**

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Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

APPENDIX V
FORM OF RECEIVER'S CLAIM

See attached.

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

RECEIVER'S CLAIM**TO THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A:**

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Claimant. The details of the claim made against you are set out in the following pages. The amount of the claim against you is set out at Schedule A hereto.

Please refer to the Instruction Letter that was enclosed with this Receiver's Claim for instructions as to how to respond to this Receiver's Claim. A copy of the Instruction Letter may also be found at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>

NOTE: If you fail to respond to this Receiver's Claim as instructed in the Instruction Letter, judgment may be given against you in your absence and without further notice.

Date: _____

RECEIVER'S CLAIM

1. The Claimant, BDO Canada Limited, in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**") of 908593 Ontario Limited operating as Eagle Travel Plaza and Eagle Fleet Services ("**EFS**"), claims as against the subject customer identified in Schedule A hereto (the "**Subject Customer**"), damages as set out in Schedule A hereto, consisting of:
 - (a) any indebtedness owing to EFS by the Subject Customer, which was incurred during the period September 9, 2019 to October 13, 2019, pursuant to the applicable CCA and/or Guarantee (each as defined below) (the "**Indebtedness**");
 - (b) interest on the Indebtedness calculated at a rate of 18% per annum in accordance with the CCA (or alternatively, at the rate prescribed by the *Courts of Justice Act*, R.S.O. 1990 c. C. 43, as amended (the "**CJA**")), from November 1, 2019 to the date of judgment;
 - (c) post-judgment interest at a rate of 18% per annum, in accordance with the CCA (or alternatively, at the rate prescribed by the CJA);
 - (d) where applicable, a 10% fee arising from dishonoured pre-authorized debit payments, in accordance with the CCA;
 - (e) a fee of \$500 representing an estimate of legal and collection costs incurred to the date of issuance of the Receiver's Collection Plan Order (defined below) (the "**Issuance Date**");
 - (f) the Receiver's costs of this proceeding from the Issuance Date on a complete or, in the alternative, substantial indemnity basis, plus all applicable disbursements and taxes; and

- (g) such further and other relief as the Claims Officer (defined below) or the Court may deem just.

Procedural Background

2. EFS is a corporation that was incorporated pursuant to the laws of Ontario, with a head office in Tilbury, Ontario. Prior to the appointment of the Receiver, EFS carried on business as a fuel and fleet card service provider to customers consisting of truck transportation companies and sole proprietorships of varying fleet sizes.
3. The Receiver was appointed by way of the Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”).
4. By order dated <*>, the Court authorized the Receiver to collect certain amounts owing to EFS by its customers, by way of a simplified procedure described therein (the “**Receiver’s Collection Plan Order**”). A copy of the Receiver’s Collection Plan Order is publicly available at the Receiver’s website located at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.
5. Pursuant to the Receiver’s Collection Plan Order, the Court appointed a claims officer (the “**Claims Officer**”) to adjudicate claims brought pursuant to the Receiver’s Collection Plan Order, including the within Receiver’s Claim.

The CCAs and Guarantees

6. As part of its business operations, EFS provided its customers with fuel cards allowing for the purchase of fuel and other items on credit. As a precondition to being eligible to purchase fuel and other items on credit, each customer was required by EFS to enter into an Eagle Fuel Card Credit Agreement (each a “**CCA**”).

7. The Receiver pleads and relies upon all of the terms of the CCA. Pursuant to the terms of the CCA, EFS's customers agreed, among other things:
- (a) to remain responsible for paying all charges incurred pursuant to the CCA, including the gross sale price of all goods and services purchased on credit using the fuel card issued pursuant to the CCA, inclusive of taxes, surcharges, and fees as may reasonably be determined by EFS;
 - (b) that interest shall accrue on any delinquent credit balance from the date due at the highest rate permitted by law or 18 percent per annum, whichever amount shall be less;
 - (c) to be liable for any legal or collection fees incurred to collect any delinquent balance;
 - (d) to authorize EFS to debit draft the customer's bank account for any and all outstanding charges during the approved calendar interval, at the dates and times chosen by EFS. The customer further agreed that any debit drafts not honoured by the customer's bank would entitle EFS to, among other things, charge a fee equal to the lesser of (a) 10% of the face amount of the debit draft, or (b) the greatest amount lawfully permitted to be charged on debit drafts returned unpaid; and
 - (e) that if the customer disputes any amount invoiced pursuant to the CCA, the customer shall notify EFS of the dispute within 48 hours of receipt of the invoice (referred to as a statement), failing which the customer shall be conclusively deemed to accept the amount of the invoice.

8. In many cases, a customer's obligation to EFS pursuant to a CCA was secured by a personal guarantee, as set out in a schedule to the CCA entitled a "Guarantee Payment of Funds for Your Company" agreement (each, a "**Guarantee**").
9. The Receiver pleads and relies upon all of the terms of the Guarantee. Each signatory to a Guarantee (each, a "**Guarantor**") agreed, among other things:
 - (a) to be jointly and severally liable to EFS for any amounts owing to EFS by the applicable EFS customer; and
 - (b) to waive the giving or making of any demand.
10. The Receiver states that the Subject Customer was a signatory to either a CCA and/or a Guarantee, and is bound by the terms of said CCA and/or Guarantee.
11. Each of the CCA and the Guarantee identifies EFS Inc. as a signatory. The CCA also provides that "EFS refers to Eagle Fleet Services". The Receiver states that, as "EFS Inc." is not a registered entity, whereas "Eagle Fleet Services" is a business name registered to EFS, EFS is entitled to enforce the CCAs and the Guarantees, by its Court-appointed Receiver.

The Subject Customer's Obligations to the Receiver

12. Between the period September 9, 2019 to October 13, 2019, the Subject Customer incurred the Indebtedness, in its capacity as either a customer of EFS or a Guarantor.
13. To date, despite the Receiver's efforts to recover the Indebtedness through authorized debit drafts and other means, the Indebtedness remains outstanding.

14. The Receiver states that it is entitled to payment of the Indebtedness from the Subject Customer, pursuant to the terms of the CCA and/or the Guarantee, as applicable.
15. The Receiver further states that by non-payment of the Indebtedness, the Subject Customer has been unjustly enriched, to the detriment of the Receiver, for which enrichment there is no juristic reason. The Plaintiff pleads and relies upon the principle of unjust enrichment and seeks a disgorgement from the Subject Customer in an amount equivalent to the Indebtedness.
16. The Receiver pleads and relies upon the terms of the Receiver's Collection Plan Order, and any applicable Rules and/or statutes referred to therein.
17. If necessary, this Receiver's Claim may be served on a party outside of Ontario without leave in accordance with Rule 17.02 of the *Rules of Civil Procedure* because it relates to a contract that was made in Ontario.
18. This Receiver's Claim will be prosecuted before the Claims Officer in Toronto in accordance with the Receiver's Collection Plan Order.

Date: <*>, 2020

AIRD & BERLIS LLP
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Suite 1800, Box 754
181 Bay Street
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Lawyers for the Receiver

DRAFT



908593 Ontario Limited o/a EAGLE FLEET SERVICES

c/o BDO Canada Limited
Hamilton, ON
L8P 1H1
HST#R122088453

SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER:
Customer Number:

Customer Name
12345

CAD Account

Charges	Period		
Fuel charges	(Sep 9 - 15)	\$	9,326.02
Fuel charges	(Sep 16 - 22)		10,045.13
Express Codes	(Sep 16 - 22)		45,000.00
Fuel charges	(Sep 23-29)		18,259.90
Fuel charges	(Sep 30-Oct 6)		12,890.54
Fuel charges	(Oct 7-13)		7,845.47
Total		\$	103,367.06
Less: Payments			
Pre-authorized debits (PADs) processed			(31,150.44)
PADs reversed			31,150.44
Add:			
10% Penalty			3,115.04
Interest (to May 31, 2020 @ 18% per annum)			10,837.88
Collection and professional costs			500.00
Non-sufficient funds (NSF) returns			-
Claim Amount		\$	117,819.98

908593 ONTARIO LIMITED, operating as Eagle Travel, by its and
Court-appointed receiver, BDO CANADA LIMITED

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED
SCHEDULE A

Claimant

Respondent

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

RECEIVER'S CLAIM

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

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Lawyers for the Claimant

DRAFT

APPENDIX W
FORM OF SETTLEMENT OFFER

See attached.

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

SETTLEMENT OFFER

The Claimant, 908593 Ontario Limited, operating as Eagle Travel Plaza by its Court-appointed receiver, BDO Canada Limited (in such capacity, the “**Receiver**”), offers to settle the Receiver’s Claim enclosed with this Settlement Offer on the following terms:

1. The Subject Customer shall pay to the Receiver the amount identified as the Proposed Account Settlement as set out on the attached Schedule “A” (the “**Settlement Amount**”).
2. For the purpose of encouraging settlements, the Receiver has taken into consideration the rebate amounts sought by each Subject Customer in arriving at a litigation avoidance discount that has been incorporated into the Settlement Amount. These rebate amounts are set out in the attached Schedule “A”.
3. The Receiver shall accept payment of the Settlement Amount in full and final settlement of the Receiver’s Claim if this Settlement Offer is accepted and payment is made by no later than thirty (30) days from the date of service of this Settlement Offer (the “**Acceptance of Settlement Deadline**”).

4. The Receiver shall provide any Subject Customer who pays the Settlement Amount by the Acceptance of Settlement Deadline with a full and final release relating to the Receiver's Claim.
5. Acceptance of this Settlement Offer must be given to the Receiver in writing and delivered by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: <*>

Email: <*>

Phone: <*>

Fax: 905-570-0249

Date: <*>, 2020

AIRD & BERLIS LLP

Barristers and Solicitors
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181 Bay Street
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M5J 2T9

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Lawyers for the Claimant



908593 Ontario Limited o/a EAGLE FLEET SERVICES

c/o BDO Canada Limited
Hamilton, ON
L8P 1H1
HST#R122088453

SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER: Customer Name CAD Account
Customer Number: 12345

Charges	Period		
Fuel charges	(Sep 9 - 15)	\$	9,326.02
Fuel charges	(Sep 16 - 22)		10,045.13
Express Codes	(Sep 16 - 22)		45,000.00
Fuel charges	(Sep 23-29)		18,259.90
Fuel charges	(Sep 30-Oct 6)		12,890.54
Fuel charges	(Oct 7-13)		7,845.47
Total		\$	103,367.06
Less: Payments			
Pre-authorized debits (PADs) processed			(31,150.44)
PADs reversed			31,150.44
Add:			
10% Penalty			3,115.04
Interest (to May 31, 2020 @ 18% per annum)			10,837.88
Collection and professional costs			500.00
Non-sufficient funds (NSF) returns			-
Claim Amount			117,819.98
	<u>Calculated</u>		
Rebate (August 2019)	\$ (5,982.84)		
Rebate (September 2019)	(6,390.14)		
Rebate (October 2019)	(3,021.83)	\$ (15,394.82)	
10% Penalty	(3,115.04)		
Interest (to May 31, 2020 @ 18% per annum)	(10,837.88)		
	<u>\$ (29,347.74)</u>		
Less: Settlement discount	(1)		(29,400.00)
Proposed Settlement (before set-offs)			88,419.98
Set-off: Negative balance			-
Set-off: Cross-Account offset			-
Total: Proposed Account Settlement		\$	88,419.98

Notes:

- (1) The foregoing constitutes a "without prejudice" offer to settle made in accordance with the Receiver's Collection Plan, as described in the accompanying cover letter.

908593 ONTARIO LIMITED, operating as Eagle Travel, by its and Court-appointed receiver, BDO CANADA LIMITED

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Claimant

Respondent

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

SETTLEMENT OFFER

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Lawyers for the Claimant

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

EIGHTH REPORT OF THE RECEIVER

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Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

TAB 3

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)
JUSTICE HAINEY)
)
)

[<*>], THE [<*>]
DAY OF [<*>], 2020

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

RECEIVER'S COLLECTION PLAN ORDER

THIS MOTION, made by BDO Canada Limited (“**BDO**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza (“**Eagle Travel**”), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited,

1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (the “**Debtors**”), for an order (the “**Receiver’s Collection Plan Order**”) approving a procedure for the identification, quantification, and resolution of the Receiver’s Claims (defined below), was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Eighth Report of the Receiver dated July 21, 2020 (the “**Eighth Report**”) and on hearing the submissions of counsel for the Receiver and those other parties that were present as listed on the counsel slip, no other party appearing although duly served as appears from the affidavit of service of <*> sworn <*>, 2020.

SERVICE AND INTERPRETATION

1. **THIS COURT ORDERS** that the time for service and filing of this motion is hereby abridged and validated such that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:
 - (a) “**Acceptance of Settlement Deadline**” means the date that is thirty (30) days from the Date of Service of the Claims Package;
 - (b) “**Appeal Period**” means the period that concludes on the fifteenth calendar day following the issuance of a Claims Decision in respect of a Receiver’s Claim by the Claims Officer;
 - (c) “**BIA**” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
 - (d) “**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
 - (e) “**CCA**” means an Eagle Fuel Card Credit Agreement, as described in the Eighth Report;

- (f) “**Claims Decision(s)**” means the Claims Officer’s written decision following his determination of each Disputed Claim, to be issued by the Claims Officer to the Receiver and the applicable Subject Customer;
- (g) “**Claims Officer**” means the individual appointed to act as a claims officer for the purpose of this Receiver’s Collection Plan Order, as set out in paragraph 8 of this Order;
- (h) “**Claims Officer’s Report(s)**” means one or more reports prepared by the Claims Officer summarizing the Claims Decisions which are not appealed within the applicable Appeal Period;
- (i) “**Claims Package**” means a package including the applicable Receiver’s Claim, the Notice to Subject Customers, the Instruction Letter, a blank form of Notice of Dispute, and any other documentation the Receiver may deem appropriate;
- (j) “**CJA**” means the *Courts of Justice Act*, R.S.O. 1990, c C.43, as amended;
- (k) “**Comeback Hearing**” means a hearing before the Court, as described in paragraph 16 of this Order;
- (l) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
- (m) “**Date of Service**” means that date of effective service of a Claim Package having regard to paragraph 49 of this Order;
- (n) “**Default Judgment Report(s)**” means one or more reports prepared by the Claims Officer setting out its recommendations as to the quantum of any default judgments to be issued in respect of any Undefended Claims;
- (o) “**Defaulting Subject Customer(s)**” means any Subject Customer who fails to conclude a settlement by the Acceptance of Settlement Deadline and/or submit a Notice of Dispute by the Notice of Dispute Deadline;

- (p) **“Dispute Package”** means a package including the applicable Receiver’s Claim, the applicable Notice of Dispute filed by the Subject Customer in respect of the Receiver’s Claim, any supporting documentation filed by the Subject Customer, and ancillary documentation;
- (q) **“Disputed Claim(s)”** means a Receiver’s Claim in respect of which a completed Notice of Dispute has been submitted to the Receiver by the Notice of Dispute Deadline;
- (r) **“Guarantee”** means a “Guarantee Payment of Funds for Your Company” agreement, which guarantees payment pursuant to a CCA, as described in the Eighth Report;
- (s) **“Guarantor”** means a signatory to a Guarantee;
- (t) **“Instruction Letter”** means the instruction letter to Subject Customers, substantially in the form attached as Schedule “A” hereto, regarding the completion of a Notice of Dispute by the Subject Customer, and the Receiver’s Collection Plan described herein;
- (u) **“Notice to Subject Customers”** means the notice for publication by the Receiver as described in paragraph 18 hereof, in the form attached as Schedule “B”;
- (v) **“Notice of Dispute”** means the notice referred to in paragraph 28 hereof substantially in the form attached as Schedule “C” hereto which must be delivered to the Receiver by any Subject Customer wishing to dispute a Receiver’s Claim, with reasons for its dispute and supporting documentation;
- (w) **“Notice of Dispute Deadline”** means the date that is thirty (30) days from the Date of Service of the Claims Package;
- (x) **“Person”** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union, government authority or any agency, regulatory body or officer thereof or any

other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;

- (y) “**Protocol**” means the E-Service Protocol of the Commercial List;
- (z) “**Subject Customer(s)**” means customers of Eagle Travel from whom the Receiver seeks payment pursuant to this Receiver’s Collection Plan, together with their applicable Guarantors, as described in greater detail in the Eighth Report;
- (aa) “**Receiver’s Claim**” means the Receiver’s Claim referred to in paragraphs 22-23 hereof to be filed by the Receiver, substantially in the form attached hereto as Schedule “D”;
- (bb) “**Receiver’s Website**” means the website maintained by the Receiver at the following URL: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>;
- (cc) “**Settlement Offer**” means a notice setting out the payment amount that the Receiver is prepared to accept in settlement of the applicable Receiver’s Claim;
- (dd) “**Undefended Claim(s)**” means any Receiver’s Claim in respect of which the Receiver does not receive a Notice of Dispute by the Notice of Dispute Deadline, or payment of the amount set out in the applicable Settlement Offer by the Acceptance of Settlement Deadline.

3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.

4. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.

5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Claims Officer, once appointed, is hereby authorized (i) to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where they are satisfied that a Receiver's Claim has been adequately proven, waive strict compliance with the requirements of this Receiver's Collection Plan Order as to completion and execution of such forms, and (ii) to request any further documentation or other evidence from the Receiver, the Subject Customers and/or third parties that may reasonably be required in order to determine the validity of a Receiver's Claim, including any defences thereto.

7. **THIS COURT ORDERS** that all Receiver's Claims shall be denominated in the original currency of the Receiver's Claim. Where no currency is indicated, the Receiver's Claim shall be presumed to be in Canadian Dollars. Any Receiver's Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada's daily average rate for that currency against the Canadian Dollar in effect on the date of this Receiver's Collection Plan Order.

CLAIMS OFFICER'S ROLE

8. **THIS COURT ORDERS** that Edmond Lamek of DLA Piper (Canada) LLP shall be and is hereby appointed as the Claims Officer, with the rights, duties, responsibilities and obligations prescribed by this Receiver's Collection Plan Order.

9. **THIS COURT ORDERS** that the Claims Officer, in addition to its prescribed rights, duties, responsibilities and obligations under this Receiver's Collection Plan Order, shall assist the Receiver and the Subject Customers in the determination of the Receiver's Claims, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Receiver's Collection Plan Order or incidental thereto.

10. **THIS COURT ORDERS** that in carrying out his mandate, the Claims Officer may, among other things:

- (a) make all necessary inquiries, take accounts, and assess costs;

- (b) adopt processes which, in his discretion, he considers appropriate to facilitate the adjudication of the Receiver's Claims, having regard for the principles set out in Rule 2 of the *Rules of Civil Procedure*, and with a view to proceeding in the simplest, least expensive and most expeditious fashion;
- (c) consult the Receiver, the Subject Customers, and any other persons the Claims Officer considers appropriate;
- (d) report to the Court as prescribed herein, in stages if necessary or appropriate; and
- (e) apply to this Court for advice and directions as, in his discretion, the Claims Officer deems necessary.

11. **THIS COURT ORDERS** that the Claims Officer is authorized to take all steps and to do all acts necessary or desirable to carry out the terms of this Receiver's Collection Plan Order, including dealing with any Court, regulatory body or other government ministry, department or agency, and to take all such steps as are necessary or incidental thereto.

12. **THIS COURT ORDERS** that (i) in carrying out the terms of this Receiver's Collection Plan Order, the Claims Officer shall have all of the protections given him by this Receiver's Collection Plan Order, and as an officer of this Court, including the stay of proceedings in his favour, (ii) the Claims Officer shall incur no liability or obligation as a result of the carrying out of the provisions of this Receiver's Collection Plan Order, except to the extent that the Claims Officer has acted with gross negligence or willful misconduct, (iii) the Claims Officer shall be entitled to rely on the books and records of the Receiver and the Subject Customers, and any information provided by the Receiver and the Subject Customers, all without independent investigation, and (iv) the Claims Officer shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any party, except to the extent that the Claims Officer has acted with gross negligence or willful misconduct. Nothing in this Order shall derogate from the protections afforded a person pursuant to Section 142 of the CJA.

13. **THIS COURT ORDERS** that the Receiver shall pay from the Eagle Travel estate the reasonable professional fees and disbursements of the Claims Officer on presentation and

acceptance of invoices from time to time. The Claims Officer shall be entitled to a reasonable retainer against his fees and disbursements which shall be paid upon request by the Receiver.

COMEBACK HEARING

14. **THIS COURT ORDERS** that the Receiver shall send a copy of this Receiver's Collection Plan Order to each Subject Customer by ordinary mail or email to the last known address or email address of the Subject Customer, within three Business Days following the issuance of the Receiver's Collection Plan Order.

15. **THIS COURT ORDERS** that the Receiver shall cause the Receiver's Collection Plan Order to be posted to the Receiver's Website as soon as reasonably practicable after its issuance, and cause it to remain posted thereon until its discharge as Receiver.

16. **THIS COURT ORDERS** that the Receiver shall attend before the Court on <*>, for a hearing (the "**Comeback Hearing**"). Any Subject Customer who seeks to vary or set aside any provision of this Receiver's Collection Plan Order in accordance with Rule 37.14 must attend the Comeback Hearing, failing which no such motions may be brought.

NOTICE TO SUBJECT CUSTOMERS

17. **THIS COURT ORDERS** that the Receiver shall send a Claims Package to each Subject Customer by ordinary mail or email to the last known address or email address of the Subject Customer, within three Business Days following the Comeback Date. The Claims Package shall contain (each as defined herein):

- (a) the applicable Receiver's Claim;
- (b) the Notice to Subject Customers;
- (c) the Instruction Letter;
- (d) a blank form of Notice of Dispute; and
- (e) the applicable Settlement Offer.

18. **THIS COURT ORDERS** that as soon as practicable, but no later than 5:00 p.m. on <*>, 2020, the Receiver shall cause the Notice to Subject Customers to be published in the Wednesday and Saturday national edition of *The Globe and Mail*.

19. **THIS COURT ORDERS** that the Receiver shall cause the Notice to Subject Customers, the Instruction Letter, and a blank form of Notice of Dispute to be posted to the Receiver's Website as soon as reasonably practicable, and cause them to remain posted thereon until its discharge as Receiver.

20. **THIS COURT ORDERS** that upon request by a Subject Customer for a Claims Package or documents or information relating to the Receiver's Collection Plan, the Receiver shall forthwith send the applicable Claims Package, direct such Subject Customer to the documents posted on the Receiver's Website, or otherwise respond to the request for information or documents as the Receiver considers appropriate in the circumstances.

21. **THIS COURT ORDERS** that the form and substance of each of the Receiver's Claim, Notice to Subject Customers, Instruction Letter, and Notice of Dispute, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Receiver may, from time to time, make such minor changes to such forms as the Receiver, in consultation with the Claims Officer, considers necessary or desirable.

RECEIVER'S CLAIMS

22. **THIS COURT ORDERS** that the Receiver's Claim shall constitute the Receiver's formal request for payment of the outstanding indebtedness owing by each Subject Customer, calculated in accordance with the applicable CCA or Guarantee, as described in the Eighth Report.

23. **THIS COURT ORDERS** that the Receiver's Claim shall constitute an initiating process against the applicable Subject Customer. The service and adjudication of each Receiver's Claim in accordance with the terms of this Receiver's Collection Plan Order shall form a sufficient basis upon which this Court may grant judgment against the applicable Subject Customer.

RESOLUTION OF RECEIVER'S CLAIMS

24. **THIS COURT ORDERS** that the Receiver shall include in each Claims Package a Settlement Offer setting out the amount that the Receiver is prepared to accept in full and final settlement of the applicable Receiver's Claim.

25. **THIS COURT ORDERS** that each Settlement Offer shall remain open for acceptance until the Acceptance of Settlement Deadline.

26. **THIS COURT ORDERS** that where a Subject Customer pays the full amount of the Settlement Offer to the Receiver by the Acceptance of Settlement Deadline, the Receiver will provide the applicable Subject Customer (including any related Guarantor), with an executed full and final release relating to the Receiver's Claim.

27. **THIS COURT ORDERS** that nothing herein derogates from the Receiver's ability to negotiate with the Subject Customers, for the purpose of resolving the Receiver's Claims on terms acceptable to the applicable parties.

NOTICES OF DISPUTE

28. **THIS COURT ORDERS** that Subject Customers who dispute the Receiver's Claim against them shall submit to the Receiver a Notice of Dispute, together with copies of all documents relied upon by Subject Customers, by the Notice of Dispute Deadline.

ADJUDICATION OF DISPUTED CLAIMS

29. **THIS COURT ORDERS** that, following the Notice of Dispute Deadline, the Receiver shall file with the Claims Officer a Dispute Package in respect of any Disputed Claim(s) that it intends to pursue. Each Dispute Package shall include:

- (a) the applicable Receiver's Claim;
- (b) the applicable Notice of Dispute, together with any supporting documentation filed by the Subject Customer; and
- (c) any ancillary documentation.

30. **THIS COURT ORDERS** that the Receiver shall be entitled to abandon any Disputed Claim, without costs, at its discretion, provided that the Disputed Claim has not yet been referred to the Claims Officer.

31. **THIS COURT ORDERS** that the Receiver shall provide notice to the applicable Subject Customer as to whether a Disputed Claim has been referred to the Claims Officer or abandoned, within three Business Days of the Disputed Claim being so referred or abandoned.

32. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the validity and amount of each Disputed Claim referred to the Claims Officer. In doing so, the Claims Officer shall be empowered to determine the process by which further evidence may be brought before him, if necessary, as well as any other procedural matters which may arise in respect of the determination of any Disputed Claim.

33. **THIS COURT ORDERS** that the Claims Officer shall be entitled to decide the Disputed Claims on the basis of the written record contained within the applicable Dispute Package, in his discretion.

34. **THIS COURT ORDERS** that the Claims Officer shall be empowered to make an award of costs against either the Receiver or the Subject Customer, having regard for the factors set out in Rule 57.01 of the *Rules*, as part of his determination of the Disputed Claims.

35. **THIS COURT ORDERS** that, following his determination of each Disputed Claim, the Claims Officer shall prepare a Claims Decision, in writing, and provide a copy of same to the Receiver and the applicable Subject Customer.

RIGHT OF APPEAL

36. **THIS COURT ORDERS** that each of the Receiver and each Subject Customer shall be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with this Court, within fifteen (15) calendar days of notification of the Claims Decisions (the “**Appeal Period**”), a notice of appeal returnable on a date to be fixed by this Court.

37. **THIS COURT ORDERS** that if a notice of appeal is not filed within such period, then the applicable Claims Decision shall be deemed to be final and binding and there shall be no further right of appeal, review or recourse to the Court from the Claims Decision.

38. **THIS COURT ORDERS** that, following the expiry of the Appeal Period, the Receiver will seek the direction of the Court regarding the procedure for the hearing of the appeals. All appeals shall proceed as true appeals on the basis of the record before the Claims Officer, and not as hearings *de novo*. The Claims Officer shall not have any role in the appeal process.

39. **THIS COURT ORDERS** that, to the extent that appeals raise common issues, the Receiver may seek to have such appeals consolidated.

40. **THIS COURT ORDERS** that, for clarity, the Receiver shall have the power to settle or abandon any appeals brought pursuant to this Order.

DEFAULT PROCEEDINGS

41. **THIS COURT ORDERS** that any Subject Customer who fails to:

- (a) conclude a settlement by the Acceptance of Settlement Deadline; and
- (b) submit a Notice of Dispute by the Notice of Dispute Deadline,

shall be deemed to be in default (the “**Defaulting Subject Customers**”).

42. **THIS COURT ORDERS** that each Defaulting Subject Customer shall be deemed to admit the truth of all allegations of fact made in the applicable Undefended Claim, including the amount(s) owing by them.

43. **THIS COURT ORDERS** that, upon satisfying the Claims Officer (in his sole discretion) that the Claims Package was duly served on the Subject Customer, the Receiver shall be entitled to default judgment against the Defaulting Subject Customers in the amounts set out in the Undefended Claims.

44. **THIS COURT ORDERS** that, following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline, the Receiver shall refer the Undefended Claims to the Claims Officer.

45. **THIS COURT ORDERS** that the Claims Officer shall review the Undefended Claims, and shall prepare a Default Judgment Report. The Receiver shall be entitled to an omnibus default judgment against the Defaulting Subject Customers, in the amounts set out in the Default Judgment Report, to be issued by the Court.

ISSUANCE OF JUDGMENTS

46. **THIS COURT ORDERS** that following the expiry of the Appeal Period, the Claims Officer shall prepare and file with the Court the Claim's Officer's Report.

47. **THIS COURT ORDERS** that the Receiver shall be entitled to judgment against the applicable Subject Customers in the amounts identified in the Claims Officer's Report, and shall bring a motion to the Court for the purpose of obtaining such judgments.

48. **THIS COURT ORDERS** that the Receiver need not provide said Subject Customers with notice of this motion for judgment.

SERVICE AND NOTICES

49. **THIS COURT ORDERS** that the Receiver may, unless otherwise specified by this Claims Procedure Order, serve and deliver the Receiver's Collection Plan Order, the Claims Package, and any letters, notices or other documents to the Subject Customers or any other interested person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such persons at the physical or electronic address, as applicable, last shown on the books and records of the Receiver. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a

Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

50. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein and, through the administration of the Receiver’s Collection Plan, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial/>) shall be valid and effective service. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective upon transmission.

51. **THIS COURT ORDERS** that any notice or communication (including Notices of Dispute) to be given under this Receiver’s Collection Plan Order to the Receiver shall be in writing in substantially the form, if any, provided for in this Receiver’s Collection Plan Order, and will be sufficiently given only if delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO Canada Limited



Any such notice or communication shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

52. **THIS COURT ORDERS** that in the event that this Receiver’s Collection Plan Order is later amended by further order of the Court, the Receiver shall post such further order on the Receiver’s Website, and such posting shall constitute adequate notice to Subject Customers of such amended Receiver’s Collection Plan.

53. **THIS COURT ORDERS** that this Receiver’s Collection Plan Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*.

MISCELLANEOUS

54. **THIS COURT ORDERS** that the Receiver or the Claims Officer may from time to time apply to this Court to amend, vary or supplement this Receiver's Collection Plan Order or for advice and directions in the discharge of their respective powers and duties hereunder.

55. **THIS COURT ORDERS** that the filing of a jury notice by any Subject Customer or Guarantor, as applicable, is hereby prohibited pursuant to Section 108(3) of the *Courts of Justice Act* (Ontario).

56. **THIS COURT ORDERS** that all Subject Customers are required to preserve evidence which they know or ought to know is relevant to a Receiver's Claim.

57. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

58. **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, or abroad, to give effect to this Order and to assist the Receiver, the Claims Officer and their respective 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 and to the Claims Officer, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Receiver and the Claims Officer and their respective agents in carrying out the terms of this Order.

59. **THIS COURT ORDERS** that each of the Receiver and the Claims Officer be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

60. **THIS COURT ORDERS** that this Receiver's Collection Plan Order and all of its provisions are effective from the date it is made without any need for entry and filing.

SCHEDULE "A"
FORM OF INSTRUCTION LETTER

Instruction Letter

Step 1: Review the Receiver's Collection Order, the Receiver's Claim, the Notice to Subject Customers and the Settlement Offer delivered along with this Instruction Letter and any other documentation in the Claim Package. Further information with respect to the Receiver's Collection Plan, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.

Step 2: If you do not dispute the amount of the Receiver's Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Acceptance of Settlement Deadline**"). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: <*>

Email: <*>

Phone: <*>

Fax: 905-570-0249

Step 3: If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete a **Notice of Dispute** form. State what you disagree with and why, and if there is anything you agree with. Attach copies of any documents that help your case. If you want to pay all or part of the amount owing to the Receiver, state how much you will pay and when you will pay.

Step 4: Deliver your completed Notice of Dispute form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Notice of Dispute Deadline**").

NOTE: Any Subject Customer who fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, shall be deemed to admit the amount(s) owing by them as set out in the Receiver's Claim, and the Receiver shall be entitled to default judgment against said Subject Customers in the said amounts.

Step 5: Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").

Step 6: The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

SCHEDULE "B"

FORM OF NOTICE TO SUBJECTION CUSTOMERS

EAGLE TRAVEL COLLECTION PROCESS

NOTICE TO SUBJECT CUSTOMERS

SUBJECT CUSTOMERS OF EAGLE TRAVEL

Please read this notice carefully as it may affect your legal rights.

If you or your company conducted business in Canada with 908593 Ontario Limited, operating as Eagle Travel Plaza (“**Eagle Travel**”) or a company affiliated with Eagle Travel at any time between September 9, 2019 and October 13, 2019, in relation to Eagle Travel’s fleet member reward card program (the “**Fleet Card Business**”), you may be a Subject Customer.

PURPOSE OF THIS NOTICE

BDO Canada Limited has been appointed as the receiver (the “**Receiver**”), of the assets, undertakings and properties of Eagle Travel in an action commenced by the Canadian Imperial Bank of Commerce against Eagle Travel and certain other affiliated entities at the Ontario Superior Court of Justice (Commercial List) bearing Court File No. CV-19-00628293-00CL.

By way of an Order of the Honourable Justice Hainey dated <*> (the “**Receiver’s Collection Order**”), the Receiver has established a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against certain customers of Eagle Travel, and their guarantors, with respect to unpaid accounts receivable in connection with the Fleet Card Business.

If you are a Subject Customer, your legal rights will be affected by the Receiver’s Collection Plan.

THE RECEIVER’S COLLECTION PLAN

The Receiver’s Collection Plan can be summarized as follows:

- a) **Claim Package.** If you are a Subject Customer, you will receive a Claim Package including the Receiver’s Claim, this Notice to Subject Customers, an Instruction Letter, a blank Notice of Dispute form and a Settlement Offer, along with any other documentation the Receiver may deem appropriate, by mail or email.
- b) **Settlement of Claims.** If you do not dispute the amount of the Receiver’s Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than thirty (30) days from the date of service of the Claim Package (the “**Acceptance of Settlement Deadline**”). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: <*>

Email: <*>

Phone: <*>

Fax: 905-570-0249

- c) **Notice of Dispute.** If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete and deliver the **Notice of Dispute** form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than thirty (30) days from the date of service of the Claim Package (the "**Notice of Dispute Deadline**").

NOTE: If a Subject Customer fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, judgment may be given against them in their absence and without further notice.

- d) **Determination of Unsettled Disputes by Claims Officer.** Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").
- e) **Right of Appeal.** The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

ADDITIONAL INFORMATION

Further information, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eaqletravelplaza/>.

INTERPRETATION

This notice is a summary of the terms of the Receiver's Collection Order. If there is a conflict between the provisions of this notice and the terms of Receiver's Collection Order, the Receiver's Collection Order prevails.

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SCHEDULE "C"
FORM OF NOTICE OF DISPUTE

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

NOTICE OF DISPUTE

Respondent

Last name, or name of company		
First name	Second name	Also known as
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.
Representative (if any)		LSO #
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.

THIS NOTICE OF DISPUTE IS BEING DELIVERED ON BEHALF OF: (Name(s) of respondent(s))

and I/we: (Check as many as apply)

Dispute the claim made against me/us.

Admit the full claim and propose the following terms of payment:

\$ _____ per _____ commencing _____, 20 ____ .
(Amount) (Week/month)

Admit part of the claim in the amount of \$ _____ and propose the following terms of payment:

\$ _____ per _____ commencing _____, 20 ____ .
(Amount) (Week/month)

REASONS FOR DISPUTING THE CLAIM AND DETAILS:

Explain what happened, including where and when. Explain why you do not agree with the claim made against you.

If you are relying on any documents, you **MUST** attach copies to the Notice of Dispute. If evidence is lost or unavailable, you **MUST** explain why it is not attached.

What happened?

Where?

When?

Why I/we disagree with all or part of the claim:

ADDITIONAL PAGES ARE ATTACHED BECAUSE MORE ROOM WAS NEEDED.

Prepared on: _____, 20____ (Signature of defendant or representative)

908593 ONTARIO LIMITED, operating as Eagle Travel, by and its Court-appointed receiver, BDO CANADA LIMITED

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Claimant

Respondent

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

NOTICE OF DISPUTE

DRAFT

SCHEDULE "D"
FORM OF RECEIVER'S CLAIM

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

RECEIVER'S CLAIM

TO THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Claimant. The details of the claim made against you are set out in the following pages. The amount of the claim against you is set out at Schedule A hereto.

Please refer to the Instruction Letter that was enclosed with this Receiver's Claim for instructions as to how to respond to this Receiver's Claim. A copy of the Instruction Letter may also be found at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>

NOTE: If you fail to respond to this Receiver's Claim as instructed in the Instruction Letter, judgment may be given against you in your absence and without further notice.

Date: _____

RECEIVER'S CLAIM

1. The Claimant, BDO Canada Limited, in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**") of 908593 Ontario Limited operating as Eagle Travel Plaza and Eagle Fleet Services ("**EFS**"), claims as against the subject customer identified in Schedule A hereto (the "**Subject Customer**"), damages as set out in Schedule A hereto, consisting of:
 - (a) any indebtedness owing to EFS by the Subject Customer, which was incurred during the period September 9, 2019 to October 13, 2019, pursuant to the applicable CCA and/or Guarantee (each as defined below) (the "**Indebtedness**");
 - (b) interest on the Indebtedness calculated at a rate of 18% per annum in accordance with the CCA (or alternatively, at the rate prescribed by the *Courts of Justice Act*, R.S.O. 1990 c. C. 43, as amended (the "**CJA**")), from November 1, 2019 to the date of judgment;
 - (c) post-judgment interest at a rate of 18% per annum, in accordance with the CCA (or alternatively, at the rate prescribed by the CJA);
 - (d) where applicable, a 10% fee arising from dishonoured pre-authorized debit payments, in accordance with the CCA;
 - (e) a fee of \$500 representing an estimate of legal and collection costs incurred to the date of issuance of the Receiver's Collection Plan Order (defined below) (the "**Issuance Date**");
 - (f) the Receiver's costs of this proceeding from the Issuance Date on a complete or, in the alternative, substantial indemnity basis, plus all applicable disbursements and taxes; and

- (g) such further and other relief as the Claims Officer (defined below) or the Court may deem just.

Procedural Background

2. EFS is a corporation that was incorporated pursuant to the laws of Ontario, with a head office in Tilbury, Ontario. Prior to the appointment of the Receiver, EFS carried on business as a fuel and fleet card service provider to customers consisting of truck transportation companies and sole proprietorships of varying fleet sizes.
3. The Receiver was appointed by way of the Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”).
4. By order dated <*>, the Court authorized the Receiver to collect certain amounts owing to EFS by its customers, by way of a simplified procedure described therein (the “**Receiver’s Collection Plan Order**”). A copy of the Receiver’s Collection Plan Order is publicly available at the Receiver’s website located at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.
5. Pursuant to the Receiver’s Collection Plan Order, the Court appointed a claims officer (the “**Claims Officer**”) to adjudicate claims brought pursuant to the Receiver’s Collection Plan Order, including the within Receiver’s Claim.

The CCAs and Guarantees

6. As part of its business operations, EFS provided its customers with fuel cards allowing for the purchase of fuel and other items on credit. As a precondition to being eligible to purchase fuel and other items on credit, each customer was required by EFS to enter into an Eagle Fuel Card Credit Agreement (each a “**CCA**”).

7. The Receiver pleads and relies upon all of the terms of the CCA. Pursuant to the terms of the CCA, EFS's customers agreed, among other things:
- (a) to remain responsible for paying all charges incurred pursuant to the CCA, including the gross sale price of all goods and services purchased on credit using the fuel card issued pursuant to the CCA, inclusive of taxes, surcharges, and fees as may reasonably be determined by EFS;
 - (b) that interest shall accrue on any delinquent credit balance from the date due at the highest rate permitted by law or 18 percent per annum, whichever amount shall be less;
 - (c) to be liable for any legal or collection fees incurred to collect any delinquent balance;
 - (d) to authorize EFS to debit draft the customer's bank account for any and all outstanding charges during the approved calendar interval, at the dates and times chosen by EFS. The customer further agreed that any debit drafts not honoured by the customer's bank would entitle EFS to, among other things, charge a fee equal to the lesser of (a) 10% of the face amount of the debit draft, or (b) the greatest amount lawfully permitted to be charged on debit drafts returned unpaid; and
 - (e) that if the customer disputes any amount invoiced pursuant to the CCA, the customer shall notify EFS of the dispute within 48 hours of receipt of the invoice (referred to as a statement), failing which the customer shall be conclusively deemed to accept the amount of the invoice.

8. In many cases, a customer's obligation to EFS pursuant to a CCA was secured by a personal guarantee, as set out in a schedule to the CCA entitled a "Guarantee Payment of Funds for Your Company" agreement (each, a "**Guarantee**").
9. The Receiver pleads and relies upon all of the terms of the Guarantee. Each signatory to a Guarantee (each, a "**Guarantor**") agreed, among other things:
 - (a) to be jointly and severally liable to EFS for any amounts owing to EFS by the applicable EFS customer; and
 - (b) to waive the giving or making of any demand.
10. The Receiver states that the Subject Customer was a signatory to either a CCA and/or a Guarantee, and is bound by the terms of said CCA and/or Guarantee.
11. Each of the CCA and the Guarantee identifies EFS Inc. as a signatory. The CCA also provides that "EFS refers to Eagle Fleet Services". The Receiver states that, as "EFS Inc." is not a registered entity, whereas "Eagle Fleet Services" is a business name registered to EFS, EFS is entitled to enforce the CCAs and the Guarantees, by its Court-appointed Receiver.

The Subject Customer's Obligations to the Receiver

12. Between the period September 9, 2019 to October 13, 2019, the Subject Customer incurred the Indebtedness, in its capacity as either a customer of EFS or a Guarantor.
13. To date, despite the Receiver's efforts to recover the Indebtedness through authorized debit drafts and other means, the Indebtedness remains outstanding.

14. The Receiver states that it is entitled to payment of the Indebtedness from the Subject Customer, pursuant to the terms of the CCA and/or the Guarantee, as applicable.
15. The Receiver further states that by non-payment of the Indebtedness, the Subject Customer has been unjustly enriched, to the detriment of the Receiver, for which enrichment there is no juristic reason. The Plaintiff pleads and relies upon the principle of unjust enrichment and seeks a disgorgement from the Subject Customer in an amount equivalent to the Indebtedness.
16. The Receiver pleads and relies upon the terms of the Receiver's Collection Plan Order, and any applicable Rules and/or statutes referred to therein.
17. If necessary, this Receiver's Claim may be served on a party outside of Ontario without leave in accordance with Rule 17.02 of the *Rules of Civil Procedure* because it relates to a contract that was made in Ontario.
18. This Receiver's Claim will be prosecuted before the Claims Officer in Toronto in accordance with the Receiver's Collection Plan Order.

Date: <*>, 2020

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
Suite 1800, Box 754
181 Bay Street
Toronto, Ontario
M5J 2T9

Steven L. Graff - LSO No. 31871V

Tel: 416-865-7726

Email: sgraff@airdberlis.com

Dennis M. O'Leary - LSO No. 24184H

Tel (416) 863-1500

Email: doleary@airdberlis.com

Miranda Spence - LSO No. 60621M

Tel: 416-865-3414

Email: mspence@airdberlis.com

Fax (416) 863-1515

Lawyers for the Receiver

908593 ONTARIO LIMITED, operating as Eagle Travel, by its and
Court-appointed receiver, BDO CANADA LIMITED

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED
SCHEDULE A

Claimant

Respondent

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

RECEIVER'S CLAIM

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

Steven L. Graff - LSO No. 31871V

Tel: 416-865-7726

Email: sgraff@airdberlis.com

Dennis M. O'Leary - LSO No. 24184H

Tel (416) 863-1500

Email: doleary@airdberlis.com

Miranda Spence - LSO No. 60621M

Tel: 416-865-3414

Email: mspence@airdberlis.com

Fax (416) 863-1515

Lawyers for the Claimant

CANADIAN IMPERIAL BANK OF COMMERCE

and SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceedings commenced at Toronto**

CLAIMS PROCEDURE ORDER

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

Steven L. Graff - LSO No. 31871V
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Fax (416) 863-1515

Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

TAB 4

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

COMMERCIAL LIST

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,
MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS
EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET
SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK
STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,
2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788
ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD.,
2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044
ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO
LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED,,
2587984 ONTARIO INC., 2561534 ONTARIO LIMITED,, 2431264
ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC.,
5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943
ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD.,
1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND
2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO
LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD,
2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON,
DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and
JOHN DOE 2**

Defendants

**SERVICE LIST
(As at July 22, 2020)**

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AND TO:	<p>1393382 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>2145744 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>2145754 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>1552838 ONTARIO INC.</p> <p>Defendant</p>
AND TO:	<p>2189788 ONTARIO INC.</p> <p>Defendant</p>

AND TO:	2123618 ONTARIO LIMITED Defendant
AND TO:	1849722 ONTARIO LTD. Defendant
AND TO:	2469244 ONTARIO LIMITED Defendant
AND TO:	2364507 ONTARIO LIMITED Defendant
AND TO:	1254044 ONTARIO LIMITED Defendant
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CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

Court File No. CV-19-00628293-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**MOTION RECORD
(returnable August 4, 2020)**

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