

Court File No. CV-18-00602537-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

2495087 ONTARIO INC., 2496800 ONTARIO INC., 1527020 ONTARIO INC.,
1651033 ONTARIO LTD., 1496765 ONTARIO LTD. and
SUNSHINE PROPANE INC.

Respondents

FIRST REPORT OF THE RECEIVER

February 13, 2019

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I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated August 29, 2018 (the “**Appointment Order**”), RSM Canada Limited was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of 1496765 Ontario Ltd. (“**1496765 (Etobicoke)**”), 1651033 Ontario Ltd. (“**1651033 (Burlington)**”), 1527020 Ontario Inc. (“**1527020 (Port Colborne)**”), 2495087 Ontario Inc. (“**2495087 (Port Elgin)**”), 2496800 Ontario Inc. (“**2496800 (Goderich)**”), and Sunshine Propane Inc. (“**Sunshine**”) (collectively the “**Debtors**” or the “**Companies**”) acquired for, or used in relation to the businesses carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order is attached to this report as Appendix “**A**”.
2. The Appointment Order authorizes the Receiver to, among other things:
 - (a) 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) manage, operate, and carry on the business of any or all of the Debtors, 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 Debtors;
 - (c) market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate; and

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- (d) sell, convey, lease or assign the Property or any part or parts thereof out of the ordinary course of business;
- a) without the approval of the Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$300,000; and
 - b) with the approval of the 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.
3. Paragraph 21 of the Appointment Order authorizes the Receiver to borrow monies to fund the exercise of the powers and duties conferred upon the Receiver by the Appointment Order from time to time, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as the Court may by further order authorize). The Receiver's borrowings are secured by way of a fixed and specific charge over the Property 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 (as defined therein) and the charges as set out in sections 14.06(7), 81.4(4) and 81.6(2) of the *Bankruptcy and Insolvency Act*.
4. The Appointment Order referred to in this report, together with related Court documents, has been posted on the Receiver's website which can be found at rsmcanada.com/2495087-ontario-et-al.

Purpose of First Report

5. The purpose of this first report of the Receiver (the "**First Report**") is to:
- (i) report to the Court on the activities of the Receiver since the date of the Appointment Order to February 11, 2019;
 - (ii) report to the Court on the condition of, and status of the Receiver's activities in connection with, the real property owned by the Debtors;
 - (iii) report to the Court on the results of the sales process and activities leading to receipt of offers for properties owned by the Debtors;
 - (iv) provide the Court with a summary of the Receiver's cash receipts and disbursements for the period August 29, 2018 to January 31, 2019;
 - (v) provide the Court with information on the fees incurred to January 31, 2019 by the Receiver and the Receiver's independent legal counsel, Paliare Roland Rosenberg Rothstein LLP ("**Paliare Roland**"); and
 - (vi) seek Orders:
 - a. authorizing and directing the Receiver to enter into and carry out the terms of the Etobicoke APS (as defined below), together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Etobicoke Property in the Etobicoke Purchaser (each as defined below), or as it may further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Etobicoke APS and the delivery of a Receiver's certificate to the Etobicoke Purchaser;

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- b. authorizing and directing the Receiver to enter into and carry out the terms of the Burlington APS (defined below), together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Burlington Property in the Burlington Purchaser (each as defined below), or as it may further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Burlington APS and the delivery of a Receiver's certificate to the Burlington Purchaser;
- c. authorizing and directing the Receiver to enter into and carry out the terms of the Port Colborne APS (defined below), together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Port Colborne Property in the Port Colborne Purchaser (each as defined below), or as it may further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Port Colborne APS and the delivery of a Receiver's certificate to the Port Colborne Purchaser;
- d. sealing the following Confidential Appendices:
- i) Confidential Appendix "HH" to the First Report until the closing of the sale of the Etobicoke Property;
 - ii) Confidential Appendix "II" to the First Report until the closing of the sale of the Burlington Property; and
 - iii) Confidential Appendix "JJ" to the First Report until the closing of the sale of the Port Colborne Property;

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- e. authorizing and directing the Receiver to deposit the Cash (defined below) into the receivership trust account for the benefit of 1496765 (Etobicoke)'s creditors;
 - f. authorizing and directing the Receiver to attempt to access any data saved on the hard drives of the computers found at the Etobicoke Property, the Port Colborne Property and the Goderich Property or if that cannot be done, to destroy the hard drives;
 - g. authorizing the Receiver to sell or otherwise dispose of any remaining items at the Properties, including personal property that may belong to individuals related to the Debtors, that are not removed from those Properties, under the Receiver's supervision, within three business days of the date of the Approval and Vesting Order issued in respect of that Property;
 - h. authorizing the Receiver to make the Interim Distribution (defined below);
 - i. approving the First Report and the Receiver's conduct and activities to February 11, 2019;
 - j. approving the fees and disbursements of the Receiver incurred to January 31, 2019; and
 - k. approving the fees and disbursements of Paliare Roland incurred to January 31, 2019.

Terms of Reference

6. In preparing the First Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the “**Information**”). Certain of the information contained in the First Report may refer to, or is based on, the Information. As the Information has been provided by other parties, or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, 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 pursuant to the CPA Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.
7. Unless otherwise stated, all dollar amounts contained in the First Report are expressed in Canadian dollars.
8. As set out below, the Receiver is not in possession of any recent financial information of the Debtors. Accordingly, the Receiver is administering the receiverships of the Debtors on the assumption that the only assets of the Debtors are the Properties, cash on hand and miscellaneous chattels.

II. BACKGROUND

The Parties

Bank of Montreal

9. Bank of Montreal (“**BMO**”) is the Applicant in these proceedings and is the primary secured creditor of each of the Companies. As of July 27, 2018, the Debtors were indebted to BMO in the aggregate amount of \$9,992,297.94, as set out below:

Company	Indebtedness at July 27 , 2018
1496765 (Etobicoke)	\$2,083,285.97
1651033 (Burlington)	\$2,531,062.35
1527020 (Port Colborne)	\$1,411,643.42
2495087 (Port Elgin)	\$2,291,385.27
2496800 (Goderich)	\$1,674,920.93
Total	\$9,992,297.94

10. Sunshine has guaranteed the obligations of 1496765 (Etobicoke) and 1651033 (Burlington).
11. 1496765 (Etobicoke) and 1651033 (Burlington) have guaranteed the indebtedness of the other Debtors (excluding Sunshine).
12. 1527020 (Port Colborne) has guaranteed the indebtedness of 2495087 (Port Elgin).
13. As described later herein, the security held by BMO consists of mortgages over the Properties, as well as security agreements over the other assets of the Companies.

1496765 (Etobicoke)

14. 1496765 (Etobicoke) is an Ontario Corporation incorporated on October 16, 2001. According to a corporate search dated July 25, 2018, Aisha Ashad is 1496765 (Etobicoke)'s President, Secretary, Treasurer and sole Director. A copy of the Corporation Profile report for 1496765 (Etobicoke) is attached to this report as Appendix "B".
15. 1496765 (Etobicoke) holds legal and beneficial title to a 0.4 acre real property municipally known as 5462 Dundas Street West, Etobicoke, Ontario (the "**Etobicoke Property**"). As at the date of the Appointment Order, 1496765 (Etobicoke) operated an automatic car wash and auto detailing business at the Etobicoke Property.
16. In addition to the car wash, located at the Etobicoke Property is a propane refill centre.

1651033 (Burlington)

17. 1651033 (Burlington) is an Ontario Corporation incorporated on February 23, 2005. According to a corporate search dated July 25, 2018, Aisha Ashad is 1651033 (Burlington)'s President and sole Director. A copy of the Corporation Profile report for 1651033 (Burlington) is attached to this report as Appendix "C".
18. 1651033 (Burlington) holds legal and beneficial title to a 1.2 acre real property municipally known as 5223 Dundas Street, Burlington, Ontario (the "**Burlington Property**"), on which is located a car wash. The car wash had operated as a nine bay self-serve coin wash, plus one automatic wash, until 2017 when renovations began on the car wash. As at the date of the Appointment Order, the renovations had not been completed and the car wash was not in operation.

1527020 (Port Colborne)

19. 1527020 (Port Colborne) is an Ontario Corporation incorporated on August 1, 2002 as Young Bros. Garage Limited (from the amalgamation of Young Bros. Garage Limited and 1515477 Ontario Inc.) that subsequently changed its name to 1527020 Ontario Inc. on May 8, 2008. According to a corporate search dated July 25, 2018, Rauf Khan is 1527020 (Port Colborne)'s President and sole Director, while Aisha Ashad is Secretary. A copy of the Corporation Profile report for 1527020 (Port Colborne) is attached to this report as Appendix "D".
20. 1527020 (Port Colborne) holds legal and beneficial title to a 1.9 acre real property municipally known as 633 Main Street West, Port Colborne, Ontario (the "**Port Colborne Property**") from which, as at the date of the Appointment Order, 1527020 (Port Colborne) operated a self-service and automatic car wash.

2495087 (Port Elgin)

21. 2495087 (Port Elgin) is an Ontario Corporation incorporated on December 8, 2015. According to a corporate search dated July 25, 2018, the corporation had, as of the date of the commencement of this proceeding, four directors, but no officers. An updated corporate profile search for 2495087 (Port Elgin) dated February 11, 2019 indicates that Rauf Khan is now the sole Director of 2495087 (Port Elgin), and that the address of the Port Colborne Property is recorded as the mailing address of 2495087 (Port Elgin) and Mr. Khan. A copy of the February 11, 2019 Corporation Profile report for 2495087 (Port Elgin) is attached to this report as Appendix "E".
22. 2495087 (Port Elgin) holds legal and beneficial title to the real property municipally known as 591 and 595 Goderich Street, Port Elgin, Ontario (the "**Port**

Elgin Property”). The Port Elgin Property is situated on approximately 0.6 acres of land. As at the date of the Appointment Order, located on the Port Elgin Property were:

- (a) a self-serve gas bar operating under the Ultramar brand;
 - (b) a two-storey commercial building (approximately 4,000 sq. ft.) consisting of
 - (i) an ExpressMart convenience store, (ii) a retail store on the ground floor and (iii) a residential apartment on the second floor; and
 - (c) a separate one-storey building (approximately 3,000 sq. ft.) occupied by a Tim Horton’s restaurant.
23. 2495087 (Port Elgin) operated the gas station and convenience store and leased the other premises to tenants.

2496800 (Goderich)

24. 2496800 (Goderich) is an Ontario Corporation incorporated on December 17, 2015. According to a corporate search dated July 25, 2018, Mian Abdul Wadood is the corporation’s President, Secretary and Treasurer. Mr. Wadood and Aisha Ashhad are listed as the two Directors. A copy of the Corporation Profile report for 2496800 (Goderich) is attached to this report as Appendix “F”.
25. 2496800 (Goderich) holds legal and beneficial title to a 0.5 acre real property municipally known as 274 Bayfield Road, Goderich, Ontario (the “**Goderich Property**”). As at the date of the Appointment Order, located on the Goderich Property were:
- (a) a self-serve gas bar operating under the Ultramar brand;
 - (b) a one-storey commercial building containing an ExpressMart convenience store (approximately 860 sq. ft.); and

- (c) an automatic car wash (approximately 1,200 sq. ft.).
26. 2496800 (Goderich) operated the gas station, the convenience store and the car wash.

Sunshine

27. Sunshine is an Ontario Corporation incorporated on January 28, 2010. According to a corporate search dated July 25, 2018, Hashmi Begum is the corporation's President, Secretary and sole Director. A copy of the Corporation Profile report for Sunshine is attached to this report as Appendix "G".
28. The head office and mailing address for Sunshine is registered as 5462 Dundas St. West, which is the same address as that of 1496765 (Etobicoke), being the Etobicoke Property. As noted above, there is located on the Etobicoke Property a propane refill centre for cylinders and vehicles. Upon its appointment, the Receiver thought that Sunshine's operations consisted of the propane refill business. However, based on the Receiver's enquiry, the Ontario Fuels Safety License for the propane business is issued to Sam Propane Inc. ("**Sam Propane**"), and not to Sunshine.
29. The Etobicoke Property, the Burlington Property, the Port Colborne Property, the Port Elgin Property and the Goderich Property are collectively referred to in the First Report as the "**Properties**".
30. The Respondents are independent from each other, but appear connected or otherwise related and/or owned by members of the same extended family.

Appointment of the Receiver

31. For the reasons set out in the Applicant's Notice of Application dated July 31, 2018, the Applicant sought the appointment of the Receiver. The Application was

initially returnable on August 24, 2018 before Justice Hainey but was adjourned until August 29, 2018. A copy of Justice Hainey's Endorsement made on August 24, 2018 is attached to this report as Appendix "H".

32. On August 29, 2018, at the reconvened Application, Justice Hainey issued the Appointment Order appointing the Receiver. A copy of Justice Hainey's Endorsement made on August 29, 2018 is attached to this report as Appendix "I".

III. RECEIVER'S ACTIVITIES TO DATE

Possession and Control

33. Following the issuance of the Appointment Order, the Receiver attended on August 29, 2018 at each of the Properties. The locks and padlocks at the buildings at each of the Properties were changed and additional locks and padlocks were installed as required.
34. The Receiver met at the Etobicoke Property with Azeem (Sam) Mohammed and Aisha Ashad who the Receiver understands are the primary principals of the Debtors, and discussed with them the Receiver's appointment and the Receiver's duties and responsibilities. The Receiver has not met with nor corresponded with any other parties identifying themselves as principals of the Debtors.
35. Pending its determination as to whether the Receiver would operate the gas stations in Port Elgin and Goderich, the Receiver arranged for a representative of Parkland Corporation/Ultramar ("**Parkland**") to accompany the Receiver to the gas stations in Port Elgin and Goderich in order to turn off the gas pumps at those

locations. The Point of Sale systems at those locations, which were controlled by Parkland from its offices in Montreal, were turned off remotely.

36. During the Receiver's attendance at the Port Colborne Property, an individual informed the Receiver that he lived at the Port Colborne Property. The individual did not produce a lease supporting his tenancy claim when requested to do so by the Receiver. After negotiations, the Receiver made a small monetary payment to the individual and he agreed to leave the premises and the Receiver arranged for a security guard to supervise his removal/retrieval of his property by September 1, 2018.
37. The Receiver requested keys for the coin machines and the combinations for the safes at the Port Colborne Property. The Debtors advised they did not have combinations for the safes as they had never used them and numerous keys for the Port Colborne Property were provided, but only one of the keys unlocked a coin box.
38. When the Receiver attended at the Port Elgin Property, it determined that three tenants occupied the upstairs apartment. As of one month following the Receiver's appointment, the three tenants had vacated the premises, as they claimed the apartment was not being properly maintained including that there was no hot water in the premises. The tenants informed the Receiver that they had not been paying rent since they moved in other than first and last months' rent. The Receiver has not pursued the three tenants for any rent that may be owing.

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39. In order to meet the Receiver's insurance requirements, mobile security patrols were set up at each of the Properties commencing the evening of August 29 to check on the respective properties. The mobile patrols will remain in place until the Properties are sold.

Cash on Hand

40. The Receiver took possession of all cash that it was able to access at the individual Properties. Small amounts of cash were found at the gas stations while only coins were found in the till at the Etobicoke Property car wash.
41. The Receiver was unable to open the car wash coin machines at the Port Colborne Property without a key. When the Debtors subsequently provided the Receiver with keys for the Port Colborne Property on or around October 9, 2018, the Receiver was able to unlock the main coin box, which contained less than \$6. The other coin boxes could not be opened with the keys provided but appeared to be substantially empty. Given that the main coin box contained less than \$6 and that Mr. Mohammed advised the Receiver on September 3, 2018 that the principals had recently emptied the coin boxes, it is unlikely that the other coin boxes contain significant sums of cash. The locksmith who attended to change the locks was unable to open the coin boxes. As of the date of the First Report, no further attempts to open the coin boxes have been made by the Receiver.

Banking

42. The Receiver opened trust accounts for each of the Companies at Bank of Montreal and deposited to those accounts the cash it retrieved from each of the Companies' premises.
43. The Debtors' accounts at Bank of Montreal were frozen.
44. Based on documents found at the Etobicoke Property, it appeared that the Debtors may have had bank accounts at financial institutions other than BMO. Accordingly, on or around August 29, 2018, the Receiver sent letters to TD Canada Trust ("**TD**"), Royal Bank of Canada ("**RBC**") and CIBC, requesting that those banks freeze any accounts of the Debtors that may be at their banks. The Receiver was advised by TD and RBC that there were no active accounts in the names of the Debtors at those banks.
45. CIBC advised of the existence of two accounts in the names of 1496765 (Etobicoke) and Sunshine that Ms. Ashad and Mr. Mohammed did not disclose to the Receiver. The initial information provided by CIBC was that:
 - (a) an account for 1496765 (Etobicoke) was opened on June 14, 2018. As of August 29, 2018 (the date of the Receiver's appointment), the balance in the account was \$2,061.24. As of November 30, 2018, the account balance was \$310.67; and
 - (b) an account for 2496800 (Goderich) was opened on March 6, 2018. As of August 29, 2018, the balance in the account was \$2,796.65. As of November 30, 2018, the account balance was overdrawn.

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46. The Receiver has, to date, not pursued CIBC for payment of the funds that were in the 1496765 (Etobicoke) and 2496800 (Goderich) accounts as of the date of the letters sent to CIBC.
 47. Further information with respect to the accounts at CIBC is set out later in this report.

IV. LEASE – BURLINGTON

48. On September 13, 2018, the Receiver was contacted by Pro Oil Tanks on behalf of its franchisee, 2614898 Ontario Inc. / Steven Aiken (the “**Franchisee**”). The Franchisee had signed a lease with 1651033 (Burlington) for the operation of an oil change facility to be constructed at the Burlington Property. A copy of the lease dated January 22, 2018 was provided to the Receiver by Pro Oil Tanks.
49. After a review of the lease, the Receiver determined that the lease was not enforceable as the work on the Burlington Property had not reached substantial completion and the lease had not commenced as of the date of receivership. The Receiver set out its position in a letter to the Franchisee dated November 21, 2018. The Receiver also advised the Franchisee that the Receiver would shortly be listing the Burlington Property for sale and that if the Franchisee wished the Receiver to notify prospective purchasers of its interest in leasing the Burlington Property, it should advise the Receiver in writing. However, the Receiver made no representation as to whether a purchaser of the Burlington Property would want to enter into a lease with the Franchisee.

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50. On November 21, 2018, the Franchisee responded in writing that it was interested in becoming a tenant to the prospective new owner of the Burlington Property.
 51. On November 21, 2018, counsel for Pro Oil Tanks advised the Receiver that it was taking the position that the lease is a binding obligation, irrespective of whether the term has commenced. Paliare Roland spoke with counsel for Pro Oil Tanks on December 5, 2018 at which time Pro Oil Tanks acknowledged that it did not have any direct interest in the lease and it was aware that the Franchisee's claim in the receivership may be simply an unsecured claim.

V. INSURANCE

52. The Receiver contacted McDougall Insurance Brokers Ltd. ("**McDougall**"), the insurance broker for 1496765 (Etobicoke), 1651033 (Burlington), 1527020 (Port Colborne) and 2496800 (Goderich) to notify it of the receivership. McDougall confirmed that the insurance policies were in effect and advised the Receiver that the insurer's coverage did not include pollution coverage.
53. The Receiver contacted Federated Insurance ("**Federated**"), the broker for 2495087 (Port Elgin) to notify it of the receivership. The broker confirmed that the policy was in effect until March 17, 2019. Insurance documents provided to the Receiver indicate that 2495087 (Port Elgin) does not have pollution insurance. As the Port Elgin Property was partially vacant, Federated advised that the policy would be adjusted to only cover the building and that coverage for business operations and in respect of any contents or stock would be deleted from the policy.

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54. The Receiver arranged for its own liability insurance through HUB International Insurance Brokers (“HUB”). The Receiver also arranged for property insurance coverage through HUB as it considered necessary.
 55. On October 16, 2018, McDougall notified the Receiver that the insurer requested that the policies be re-marketed as soon as possible and that the insurer would provide only limited coverage with vacancy permission for up to 60 days. After reviewing its options, the Receiver renewed its liability and property insurance with HUB and cancelled coverage provided through McDougall.
 56. Based on the Port Colborne Property's condition including a leaking roof and the presence of mould in the building, HUB has reduced the amount of its property insurance coverage for that property.

VI. BOOKS AND RECORDS AND FINANCIAL STATEMENTS

57. Upon taking possession of the Properties on August 29, 2018, the Receiver located books and records only at the Etobicoke Property and those records were limited in scope. The Receiver did not find financial records relating to the Companies' sales, payroll records, statutory filings, nor any recent financial statements, accounting ledgers, income tax returns, or tenant leases.
58. On September 4, 5, 6, and 13 and November 13, 2018, and again on January 30, 2019, the Receiver requested of the Debtors, or their counsel, that the Debtors provide to the Receiver financial records of the Debtors. To date, the Debtors have not provided any records to the Receiver.
59. As a result, the Receiver does not have the records it requires to: (i) assess whether the Company's filings are current and the quantum of any liabilities,

including to Canada Revenue Agency (“**CRA**”), or (ii) enable CRA to conduct an audit of each of the Companies’ source deductions or HST.

60. The Receiver obtained from BMO copies of 2016 or 2017 unaudited financial statements for 1496765 (Etobicoke), 1651033 (Burlington) and 1527020 (Port Colborne) to which Review Engagement reports from Hotay Professional Corporation (“**Hotay**”) were appended.
61. On September 25, 2018, the Receiver contacted Hotay to request copies of accounting/financial records for the Debtors in Hotay’s possession.
62. On November 12, 2018, Hotay forwarded to the Receiver copies of 2012 or 2013 financial statements for 1496765 (Etobicoke), 1651033 (Burlington), 1527020 (Port Colborne) and Sunshine. As the statements received from Hotay were older than the 2016 or 2017 statements that BMO had provided to the Receiver, on November 12, 2018, the Receiver inquired of Hotay whether Hotay had prepared the 2016 and 2017 statements. Hotay advised that it did not prepare any statements for the Debtors for the years 2014 to 2017. In addition, Hotay stated that it did not prepare any statements for 2495087 (Port Elgin) and 2496800 (Goderich), perform any bookkeeping for any of the Debtors or have any other financial information for the Debtors in its possession.

VII. RECEIVER’S DECISION TO NOT RE-COMMENCE OPERATIONS

63. Upon the Receiver taking possession of the Properties, the Receiver discontinued the operations at the car washes and gas stations pending the Receiver’s assessment of the potential costs/risks/benefits of resuming operations during the receivership.

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64. The Receiver was of the view that the operations should be continued only if the operations would be profitable taking into account (i) the additional supervisory costs inherent in a receivership, (ii) the Receiver being able to mitigate the risks of the Receiver assuming operations and (iii) that continuing operations would enhance the value of the respective Properties.
65. As set out above, the Receiver did not have any records of the Companies with which to assess the profitability of any of the Company's operations.
66. The Etobicoke Property consisted of a car detailing business as well as a propane refill centre. The car detailing business is an employee intensive business which, if resumed, would require on site supervision by the Receiver. Additionally, the Receiver was uncertain whether the operations of the car wash would have been profitable without the propane refill centre being in operation. The Receiver's insurer has advised the Receiver that it will not provide insurance coverage if the propane operations are continued.
67. The Port Colborne Property car wash is a self-service car wash, largely coin-operated. The Receiver was not able to determine the profitability of that car wash since, as noted above, the Receiver was not in possession of any records with which to assess financial results. In addition, a representative of the neighbouring property informed the Receiver, when the Receiver initially attended at the Port Colborne Property, that the neighbouring business was often called over to rescue cars that had become stuck on the metal grates while attempting to use the car wash located on the premises.

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68. With reference to the gas stations at the Port Elgin Property and the Goderich Property, the Receiver obtained from Parkland information relating to the number of litres sold at each gas station. Based on its assessment of the number of litres sold, it did not appear to the Receiver that the operations of the gas stations would be profitable, particularly after taking into account the Receiver's costs of supervising the operations of the gas stations.
69. The Receiver understands that the fuel operations of a gas station can be a "loss leader" to draw customers to the convenience store that typically sells product at a high gross margin. However, without any financial records, the Receiver was not able to assess the operations of the convenience store at the two gas station locations.
70. Lastly, prior to being in a position to recommence operations, the Receiver would need to determine whether the requisite insurance coverage and safety certificates/licenses were, or could be, put in place and would need to arrange for an inspection of the gas tanks in order to confirm there were no pollution or other issues.
71. The Receiver also consulted with Avison Young which expressed its belief that a decision by the Receiver not to recommence operations would not negatively impact on the selling values of the Properties.
72. After considering the above matters, the Receiver decided not to recommence operations at any of the Properties.
73. As a result of the Receiver's decision not to recommence operations, and with the approach of winter, the Receiver arranged for the car washes at the the

Etobicoke Property, the Burlington Property, the Port Colborne Property and the Goderich Property to be winterized in November 2018. The winterization process included draining of the lines/pipes and the removal or disposal of chemicals (car wash fluids) on the premises.

74. In order to monitor the condition of the Properties on an ongoing basis, on October 22, 2018, the Receiver entered into an agreement with Moreau On Site Property Services ("**Moreau**") for Moreau to provide certain property management services including:
- i) weekly site inspections of the Properties;
 - ii) obtaining quotes for repairs and maintenance; and
 - iii) granting access to the premises and overseeing work to be done, as required.
75. The Receiver has engaged in regular communication with Moreau to address various issues that arise with respect to each of the Properties.

VIII. COMPUTERS AND PERSONAL PROPERTY CLAIMED

76. When the Receiver attended at the Etobicoke Property to take possession and control of that property, Ms. Ashad and Mr. Mohammed advised the Receiver that they had personal belongings at the Etobicoke Property including books and records pertaining to other businesses.
77. In particular, Ms. Ashad stated that there was a safe in the office and that there was cash inside the safe. Ms. Ashad explained that the cash in the safe represented funds that she collected from donors for a charity and that the funds did not represent assets of the Debtors. Ms. Ashad informed the Receiver that

she did not know how much cash was in the safe. Ms. Ashad provided the Receiver with the key to the safe and, upon opening the safe, the Receiver determined that it contained cash of \$2,560 (the “Cash”). The Receiver requested that Ms. Ashad provide documentation to support that the Cash was her personal property and on August 31, 2018 sent Ms. Ashad documentation to complete in order to assert her claim.

78. As of the date of this Report, Ms. Ashad has not provided any documentation in respect of the Cash. Based on Ms. Ashad’s assertion that the Cash was not funds of the Debtors, the Receiver has not to date deposited the Cash into the Receiver’s 1496765 (Etobicoke) bank account.
79. On September 5, 2018, Olubunmi Ogunniyi, legal counsel for the Debtors, wrote to the Receiver to ask when his clients might attend at the Etobicoke Property to retrieve their personal property. The Receiver requested that the Debtors provide a list of their personal belongings in order for the Receiver to determine if the Receiver would require the Debtors to provide proof of ownership for some or all of the items claimed.
80. On September 5, September 13 and October 11, 2018, the Receiver wrote to Ms. Ashad to ask for a list of personal items.
81. Notwithstanding that no list was provided to the Receiver and Mr. Ogunniyi did not respond to the Receiver’s emails, the Receiver agreed to meet at the Etobicoke Property with Ms. Ashad and Mr. Mohammed in order for them to remove personal items claimed by them. At the time the meeting was being arranged, the Receiver informed Ms. Ashad and Mr. Mohammed that, should

they wish to claim any equipment or other items considered by the Receiver to be of high value, the Receiver would require them to provide documentation to prove their ownership of those items. On October 18, 2018, Ms. Ashad and Mr. Mohammed attended at the Etobicoke Property and removed most of their personal documents but did not remove, nor request the removal of, any other items.

82. The Receiver wrote to Ms. Ashad and Mr. Mohammed on October 24, 2018 to ask for a list of personal items and schedule a time for them to attend to remove the rest of any remaining personal property. As of the date of this report, Ms. Ashad and Mr. Mohammed have not responded.
83. On August 31, 2018, the Receiver requested from Ms. Ashad passwords to access the computers that were at the Etobicoke Property. On October 18, 2018, Mr. Mohammed advised the Receiver that they did not have a password for the computer at that time and the only person with the password was out of the country. No passwords have been provided to date.
84. In addition to the computers at the Etobicoke location, three computers were also located on the premises of the Port Colborne location and a computer was found at the Goderich Property. The Receiver has not been able to access the data, if any, on the hard drives of the computers.
85. As the Debtors have not claimed the return of the computers at the Properties, it appears to the Receiver that those computers are the property of the Companies. Accordingly, the Receiver intends to attempt to access any data saved on the hard drives of the computers in order to determine if there is any financial

information relating to the Debtors. As noted above, the Debtors have not provided the Receiver with any financial information nor any passwords to access the information on the computers.

86. Based on the above and taking into account that the Debtors have not responded to the Receiver's requests for a list of personal items, passwords for the computers or documents to support ownership of the Cash, the Receiver respectfully seeks an Order authorizing and directing the Receiver to:

- i) deposit the Cash into the Receiver's 1496765 (Etobicoke) trust account for the benefit of 1496765 (Etobicoke)'s creditors;
- ii) attempt to access any data saved on the hard drives of the computers found at the Etobicoke Property the Port Colborne Property and the Goderich Property or if that cannot be done, destroy the hard drives; and
- iii) sell or otherwise dispose of any personal items, including any remaining personal documents, at the Properties that are not removed under the Receiver's supervision from those properties within three business days of the date of the Approval and Vesting Order in respect of that Property.

IX. SUNSHINE AND SAM PROPANE

87. As noted earlier in the First Report, the Ontario Fuels Safety License for the propane refill centre located at the Etobicoke Property is issued to Sam Propane, not to Sunshine. Sam Propane is an Ontario Corporation incorporated on October 26, 2015. According to a corporate search dated September 4, 2018, the corporation's Treasurer is Azeem Mohammed and its directors are Mr. Mohammed and Abdul Quddus. A copy of the Corporation Profile report is

attached to this report as Appendix "J". The registered addresses of Sam Propane and its officer and directors are 5462 Dundas Street West, which is the address of the Etobicoke Property.

88. The Debtors advised the Receiver that Sam Propane has been operating the propane refill centre since mid-2016 and owns the propane tank, and that Sam Propane is owned by Azeem Mohammed and Abdul Quddus. The Receiver has requested from the Debtors, but has not received, documentation to support the claim that Sam Propane owns the propane tank.
89. On September 17, 2018, the Receiver contacted Primemax Energy ("**Primemax**"), the supplier of the propane gas, who subsequently confirmed to the Receiver that Primemax does not own the propane tank and that the propane for the tank was sold to Sam Propane. Primemax advised it was owed in excess of \$38,000 for propane fuel supplied to Sam Propane.
90. As the car wash operations were not recommenced and the Etobicoke Property was vacant, the Receiver was concerned that fuel remaining in the propane tank might present a safety concern. Accordingly, the Receiver arranged for Primemax to attend at the Etobicoke Property to determine how much fuel was in the tank and to drain the tank.
91. Prior to the tank being drained, on September 27, 2018, the Receiver sent a letter to Sam Propane c/o Mr. Mohammed advising that the Receiver would be arranging to have the propane tank drained. The Receiver requested that Sam Propane contact the Receiver by 5:00 p.m. October 2, 2018 if it was not in agreement with the Receiver's intended course of action. No response was

received from Sam Propane. On October 23, 2018, Primemax attended at the Etobicoke Property and drained the remaining propane in the tank.

92. As Mr. Mohammed advised the Receiver that the propane tank is owned by Sam Propane, and since the Receiver does not have any documentation to support that the propane tank is owned by any of the Debtors, the Receiver is excluding the propane tank from the sale of the Etobicoke Property.

X. PARKLAND/ULTRAMAR LEASES

93. Parkland Fuel Corporation ("**Parkland**"), which operates as, among other names, "Ultramar", provided the Receiver with copies of the lease and sublease agreements for the two gas stations (the "**Leases**"). The Receiver became concerned that certain terms of the Leases would have a negative impact on the sales process to be conducted by the Receiver. In particular, the Receiver was concerned that the Leases contained (i) a right of first refusal ("**ROFR**") to Parkland upon a sale of the Port Elgin Property and the Goderich Property and (ii) restrictions related to the purchase of fuel and other products.
94. Avison Young confirmed to the Receiver that the above terms contained in the Leases would likely have a detrimental effect on the sales processes for the Port Elgin Property and the Goderich Property.
95. Accordingly, on November 21, 2018, the Receiver issued an Early Termination Notice of Sublease in respect of each of the Port Elgin Property and the Goderich Property (the "**Sublease Terminations**"), notifying Parkland that the Receiver was terminating the subleases effective December 1, 2018 as the subleases

were in default. Copies of the Sublease Terminations (without Schedule C) are attached to this report as Appendix “K”.

96. In addition, on November 21, 2018, the Receiver issued an Early Termination Notice of Lease in respect of each of the Port Elgin Property and the Goderich Property (the “**Lease Terminations**”), notifying Parkland that the Receiver was terminating the leases effective December 21, 2018 as the leases were in default. Copies of the Lease Terminations (without Schedule C) are attached to this report as Appendix “L”.
97. Parkland did not respond to the Sublease Terminations or the Lease Terminations issued by the Receiver.

XI. TIM HORTONS AND TDL RIGHT OF FIRST REFUSAL

98. As noted earlier in this report, the Port Elgin Property includes a separate one-storey building occupied by a Tim Horton’s restaurant. The TDL Group Ltd. (“**TDL**”) is the lessee for the Tim Horton’s restaurant.
99. The lease provides TDL with a right of first refusal (the “**Tim Hortons ROFR**”) with respect to a bona fide offer to purchase all or part of the Port Elgin Property received by the landlord during the tenancy period. Before accepting any such offer, the landlord is required to give TDL the sole and exclusive right for a period of ten (10) banking days after the receipt of such notice, to elect to purchase the property upon the same terms and conditions as are contained in the offer.
100. As the Receiver was of the view that the Tim Horton’s restaurant enhances the value of the Port Elgin Property, the Receiver did not take any steps towards the termination of the TDL lease.

101. The agreement of purchase and sale for the Port Elgin Property includes provisions to address the Receiver's obligations in respect of the Tim Hortons ROFR. The Receiver is not presently seeking approval for the sale of the Port Elgin Property.

XII. PROPERTY TAXES

102. As per tax notices received in January or February 2019, the outstanding 2018 property taxes (including interest and penalty) for each of the Properties is set out below:

Property	Arrears
Etobicoke	\$ 5,213.80
Burlington	\$ 77,573.82
Port Colborne	\$ 15,098.81
Port Elgin	\$ 25,131.19
Goderich	\$ 2,081.95
Total	\$125,099.57

103. The Receiver has not paid any property taxes since its appointment. The property taxes will be paid from the closing proceeds from the sales of the individual properties.

XIII. APPRAISALS

104. The Receiver commissioned appraisals for the Properties. The results of the appraisals for the Etobicoke Property, the Burlington Property and the Port Colborne Property, as well copies thereof, are attached to this report in Confidential Appendices HH, II and JJ, respectively.

XIV. ENVIRONMENTAL SITE ASSESSMENTS

105. The Receiver contacted the consultants that had previously prepared environmental site assessments for the Properties to request that they prepare updates to their reports that could be included in the data room being made available to parties expressing interest in purchasing the Properties.
106. Supplemental updates were obtained from Trafalgar Environmental Consultants for the Etobicoke Property, the Burlington Property and the Port Colborne Property and from Rubicon Environmental (2008) Inc. for the Port Elgin Property and the Goderich Property. Based on the updates, it appears that no further environmental investigation by the Receiver is required at this time.

XV. MARKETING AND SALES ACTIVITIES

107. On August 30, 2018, the Receiver invited three realtors, Avison Young (“**Avison**”), CBRE Limited (“**CBRE**”), and Colliers International (“**Colliers**”) to each submit listing proposals for the marketing and sale of the Properties. Listing proposals were received from Avison and Colliers; CBRE informed the Receiver that it would not be submitting a listing proposal. After considering the Avison and Colliers listing proposals, including the commission rates proposed by each realtor, on October 2, 2018, the Receiver, with BMO’s concurrence, executed a listing agreement with Avison to market the Properties for sale.
108. Avison launched its marketing campaign on December 3, 2018. The process ran from December 3, 2018 to January 18, 2019 and interested parties were informed that the Receiver would consider offers for the Properties on or after

January 18, 2019. The Receiver provided Avison with forms of agreement of purchase and sale for each of the Properties on which offers for the Properties were to be submitted.

109. A summary of the marketing activities undertaken by Avison is set out below:
- (a) on December 3, 2018 and on January 10, 2019, an email communication ("**E-mail Blast**") was sent to over 1,200 contacts on Avison's mailing list;
 - (b) marketing brochures ("**Brochures**") for each of the Properties, and on a combined basis, were prepared and distributed to parties that contacted Avison for more information;
 - (c) on or about December 17, 2018, the properties were listed on the TREB MLS, and on the local MLS of the real estate boards for Port Colborne, Port Elgin and Goderich (the "**MLS Listings**");
 - (d) the Properties were listed on Avison's website and on Loopnet; and
 - (e) an electronic data room was set up to provide access to confidential information on the Properties to parties who signed a confidentiality agreement.

Copies of the E-mail Blast, the Brochures and the MLS Listings are attached collectively to this report as Appendix "**M**".

XVI. OFFERS RECEIVED

110. As set out above, interested parties were advised that offers for the Properties would be reviewed on or after January 18, 2019. As at that date, Confidentiality

Agreements were signed by 46 prospective purchasers or brokers, all of whom were given access to the electronic data room.

111. As of January 22, 2019, twenty offers had been submitted to Avison for the various Properties, substantially all of which offers were presented on the form of agreement of purchase and sale provided by the Receiver. A summary of the offers received for the Etobicoke Property, the Burlington Property and the Port Colborne Property are attached at Tab 1 to Confidential Appendices “HH”, “II” and “JJ”, respectively.
112. The Receiver reviewed with Avison and BMO the offers received, after which time Avison went back to certain offerors to give them an opportunity to improve or amend their offers. Those parties were requested to submit their revised offers by January 24, 2019, or in the case of the Port Colborne Property, by close of business on January 28, 2019.
113. A copy of the summary of offers received at the conclusion of the second round of offers for the Etobicoke Property, the Burlington Property and the Port Colborne Property are attached at Tab 2 to Confidential Appendices “HH”, “II” and “JJ”, respectively. The Receiver reviewed the offers received, including any amended offers, and worked through Avison to have the terms of the offers that the Receiver proposed to accept finalized in order that the Receiver would be in a position to accept those offers.
114. As of February 4, 2019, the Receiver had entered into the following agreements of purchase and sale, which are subject to approval of the Court:

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- i) with 2677323 Ontario Inc. (the "**Etobicoke Purchaser**") for the Etobicoke Property (the "**Etobicoke APS**");
 - ii) with Harsha Nimrani in trust corporation to be incorporated (the "**Burlington Purchaser**") for the Burlington Property (the "**Burlington APS**"); and
 - iii) with 2573702 Ontario Inc. (the "**Port Colborne Purchaser**") for the Port Colborne Property (the "**Port Colborne APS**").

115. The Receiver has entered into an agreement of purchase and sale for the Port Elgin Property (the "**Port Elgin APS**") that is subject to a 30-day conditional period for the condition referenced in that agreement. The Receiver will at a later date bring an application for Court approval of the Port Elgin APS after the purchaser waives its condition and the Receiver addresses the Tim Hortons ROFR.

116. With reference to the Goderich Property, Avison has recommended to the Receiver that Avison continue its marketing activities for that property.

XVII. THE ETOBOCOKE APS, THE BURLINGTON APS AND THE PORT COLBORNE APS

117. Salient terms of the Etobicoke APS, the Burlington APS and the Port Colborne APS (collectively, the "**Three APS**") and matters relating thereto include (all capitalized terms in this section not defined in the Three APS are as otherwise defined in the First Report):

- i) the purchased assets include the Etobicoke Property, the Burlington Property and Port Colborne Property, as applicable. In the Etobicoke APS,

the definition of Property excludes the propane tank located on the Etobicoke Property;

- ii) a deposit of 10% of the Purchase Price has been received from each of the purchasers;
- iii) the offers are firm as the Purchasers have waived conditions;
- iv) the Etobicoke APS, the Burlington APS and the Port Colborne APS are each conditional on court approval and the issuance of an order vesting title to the purchased assets in the respective purchasers free and clear of claims and encumbrances, other than those specifically itemized in the Agreement;
- v) the respective purchasers are buying the Property on an “as is, where is” basis; and
- vi) closing of the sales provided for in the Etobicoke APS and the Port Colborne APS are scheduled to occur on the tenth Business Day following the date on which the Vesting Order is granted, or such other date as agreed between the respective purchasers and the Receiver. Closing of the sale provided for in the Burlington APS is scheduled to occur on the twentieth Business Day following the date on which the Vesting Order is granted, or such other date as agreed between the Burlington Purchaser and the Receiver.

118. Copies of the Etobicoke APS, the Burlington APS and the Port Colborne APS are attached to this report at Tab 3 to Confidential Appendices “HH”, “II” and “JJ”, respectively.

XVIII. APPROVAL OF SALES

119. The Receiver believes that the marketing process undertaken by the Receiver was appropriate for the type of property in question, and provided sufficient market exposure to the Etobicoke Property, the Burlington Property and the Port Colborne Property, for the following reasons:

- (i) notice of the sale of the Properties was sent to more than 1,200 parties;
- (ii) the Etobicoke Property, the Burlington Property and the Port Colborne Property were each listed for sale on MLS;
- (iii) the Etobicoke Property, the Burlington Property and the Port Colborne Property were listed on Avison's website and Loopnet; and
- (iv) the Etobicoke Property, the Burlington Property and the Port Colborne Property were exposed to the market for a period of approximately six weeks.

120. The Receiver therefore recommends the approval of the Etobicoke APS, the Burlington APS and the Port Colborne APS by this Honourable Court.

121. The Receiver believes that details of the listing proposals and the offers submitted for the Properties including matters relating thereto should be kept confidential until the closing of the transactions of each of the Etobicoke Property, the Burlington Property and the Port Colborne Property. The Receiver is of the view that public disclosure thereof would have a negative impact on the future marketing of the Etobicoke Property, the Burlington Property and the Port Colborne Property should the respective transactions with the purchasers of each not be approved or completed.

122. The Receiver therefore respectfully requests that:

- i) Confidential Appendix “HH” be sealed until after the closing of the sale of the Etobicoke Property;
- ii) Confidential Appendix “II” be sealed until after the closing of the sale of the Burlington Property; and
- iii) Confidential Appendix “JJ” be sealed until after the closing of the sale of the Port Colborne Property.

XIX. CIBC ACCOUNTS

123. CIBC provided to the Receiver copies of bank statements for three bank accounts; one for 1496765 (Etobicoke), one for 2496800 (Goderich) and one for Sunshine. The Receiver reviewed the bank statements and noted that there were certain transactions for which additional information was required in order for the Receiver to determine (i) if the transactions were of a nature that the Receiver should pursue; and/or (ii) if there were other bank accounts at CIBC for which the Receiver did not receive the information requested.

124. Below are descriptions of the transactions of note for which CIBC has provided additional detail:

(a) 1496765 (Etobicoke)

- on June 14, 2018, a cheque for \$529,726.81 from SK Lawyers Professional Corporation, made payable to 1496765 Ontario Ltd., was deposited to the CIBC bank account. On the same day, \$529,000 was paid out by way of three bank drafts for \$250,000 to Sunil Bhardwaj,

\$199,000 to Mian Afzalaqif, and \$50,000 to Rozina Jessani, and via a transfer for \$30,000 to Auto Car Wash or Auto-Car Wash Co.;

- five cheques for \$6,673.00 each cleared every month from July to November 2018. The cheques were payable to 10831824 Canada Inc.; and
- personal cheques for \$7,500 and \$7,800 from Mian Afzalaqif were deposited on September 6, 2018 and October 9, 2018, respectively;

(b) 2496800 (Goderich)

- on March 6, 2018, there was a deposit of a \$350,000 bank draft from Mian Adnan Aqif payable to 2496800 (Goderich) and a same day transfer out of that account to a bank account held by Sunil Bhardwaj and Saneh Lata Bhardwaj;
- on March 21, 2018, a bank draft for \$500,000 from SMV Financial Service was deposited. On the same day, a bank draft for that amount was issued to Sunil Bhardwaj; and
- on September 4, 2018, there was a withdrawal of \$2,700 from the account. The name of the individual signing the withdrawal slip is not legible.

125. The Receiver has not yet determined whether it will proceed further with inquiries into any of the above transactions. The Receiver will discuss with key stakeholders whether it is prudent to pursue one or more of these transactions and will report further to the Court going forward.

XX. OTHER ENTITIES

126. During the course of the receivership administration, the Receiver has come across the names of other entities that appear to be related to one or more of the Debtors, including the following:

1401151 Ontario Ltd.
1944563 Ontario Inc.
Auto Car Wash / Auto-Car Wash Co.
Clean In Comfort
Dundas & Kipling Car Wash
Dundas Propane and Car Wash
Kipling and Dundas Propane
Kipling-Dundas Propane Co.
North Queen Propane
Shark Car Wash
Shark Car Wash Burlington
Sparkle Kleen Car Wash
Sparkle-Kleen-Carwash & Propane Ltd.

127. The Receiver has observed that many of the above entities share the same mailing or business address as 1496765 (Etobicoke), that some of the names are referenced on correspondence to the Debtors or appear to be used as operating names for the car washes operated by the Debtors. In addition, the Receiver found two credit card terminals at the Etobicoke Property for which two Moneris accounts were set up in the name of 1944563 Ontario Inc. ("**1944563**") operating as Dundas & Kipling Car Wash and as Dundas Propane & Car Wash. The Receiver has no information to determine whether revenues from the

operations conducted at the Etobicoke Property were deposited to the account of 1944563, to the account of 1496765 (Etobicoke) or elsewhere.

128. On January 30, 2019, the Receiver corresponded with the Debtors' legal counsel to obtain information regarding the relationship between the above entities and the Debtors and has not yet received a response to its correspondence.

XXI. SECURED OR PRIORITY CLAIMS

129. Attached to this report as **Appendices "N" to "R"** are copies of searches of the Parcel Register for Property Identifier reports from the Ontario Land Registry Office dated June 20, 2018 for the Etobicoke Property, the Burlington Property, the Port Colborne Property, the Port Elgin Property and the Goderich Property, respectively (the "**Title Searches**").
130. Attached to this report as **Appendices "S" to "X"** are copies of searches conducted against the Respondents under the Personal Property Security Registration System dated September 6, 2018 for 1496765 (Etobicoke), 1651033 (Burlington), 1527020 (Port Colborne), 2495087 (Port Elgin), 2496800 (Goderich) and Sunshine, respectively (the "**PPSA Searches**").
131. The claims registered against the Debtors, based on the information set out in the Title Searches and the PPSA Searches and which have not been audited or verified by the Receiver, are as follows:

Name of Registrant	Amount*	PPSA	PIN
1496765 (Etobicoke)			
Bank of Montreal	\$3,450,000	Y	Y
10831824 Canada Inc.	\$ 572,000		Y
1651033 (Burlington)			
Bank of Montreal	\$4,180,000	Y	Y
SDM Construction Inc.	\$2,549,484		Y
1527020 (Port Colborne)			
Bank of Montreal	\$1,550,000	Y	Y
2495087 (Port Elgin)			
Bank of Montreal	\$2,360,000	Y	Y
2496800 (Goderich)			
Bank of Montreal	\$1,825,000	Y	Y
Sunshine Propane Inc.			
Bank of Montreal		Y	
Her Majesty in right of Ontario, represented by the Minister of Finance	\$ 136,562	Y	
Merchant Advance Capital		Y	
Roynat Inc.		Y	
Thinking Capital		Y	

* Amounts as registered.

132. The Receiver has received legal opinions from Paliare Roland that, subject to the assumptions and qualifications contained in Paliare Roland's opinion letters, the mortgages granted in favour of BMO on each of the Etobicoke Property, the Burlington Property and the Port Colborne Property create valid first-ranking charges against the respective Property (the "**Security Opinions**"). Copies of the Security Opinions are attached to this report at Appendix "Y".
133. As set out on statements provided by BMO to the Receiver ("the "**BMO Statements**"), as of February 4, 2019, the amount owed by each of the Debtors to BMO is set out below:

1496765 (Etobicoke)	\$ 2,227,185
1651033 (Burlington)	2,628,839
1527020 (Port Colborne)	1,544,162
2495087 (Port Elgin)	2,478,332
2496800 (Goderich)	1,805,822
Total	\$ 10,684,340

The above amounts include advances made by BMO for which Receiver Certificates were issued. Copies of the BMO Statements are attached to this report at Appendix "Z".

Deemed Trust Claims of Canada Revenue Agency

134. In September 2018, CRA advised the Receiver that, with the exception of 1527020 (Port Colborne), the Debtors were not up-to-date in the filing of their respective returns.
135. CRA also informed the Receiver that certain of the Debtors did not have accounts registered at CRA. CRA has provided the amounts owing by the Debtors on account of source deductions and HST for those Debtors that did have accounts at CRA. A summary of the information provided by CRA is as follows:

Name	Source Deductions Liability	HST Liability
1496765 (Etobicoke)	\$2,601.00	\$44,050.97 (estimated)
1651033 (Burlington)	No account	Account closed Dec. 31, 2012
1527020 (Port Colborne)	Nil	(\$7,917.74) credit
2495087 (Port Elgin)	No account	Nil
2496800 (Goderich)	No account	Nil
Sunshine	\$966.22	\$2,194.69

Copies of correspondence from CRA dated September 14 and 19, 2018 summarizing the above are attached to this report as Appendix "AA".

136. With respect to 1527020 (Port Colborne), CRA has indicated that, according to its records, 1527020 (Port Colborne) ceased operating on January 31, 2010, has no overdue HST returns and has a credit of \$7,917.74 on its HST account that has been withheld and not refunded to 1527020 (Port Colborne) due to the non-filing of corporate tax returns for the years 2010 to 2018.
137. Subsequent to CRA's aforementioned correspondence, on January 10, 2019, CRA issued a Notice of Assessment for 2496800 (Goderich) assessing its estimated HST liability for the period November 1, 2016 to August 29, 2018 to be \$26,197.73. A copy of the Notice of Assessment is also attached to this report at Appendix "AA".
138. Based on the above, it appears to the Receiver that substantially all (if not all) of the Companies have not filed returns to CRA on account of source deductions and HST. For example, the Receiver is not aware of the basis upon which 2495087 (Port Elgin) and 2496800 (Goderich) paid employees who, the Receiver would expect, would be employed to conduct the operations of the respective gas stations and convenience stores in Port Elgin and Goderich since no payroll accounts appear to have been set up for 2495087 (Port Elgin) and 2496800 (Goderich).
139. The Receiver does not have possession and or access to accounting and financial records of the Debtors and thus is unable to attempt to calculate the potential source deductions and HST liabilities of the Companies.

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140. As a result, the quantum of the Companies' liabilities for source deductions and HST are, for the most part, unknown.
141. On September 10, 2018, the Receiver wrote to CRA to request that CRA contact the Receiver to schedule a trust exam of the Companies' HST and payroll accounts. On September 14, 2018, in response to CRA's inquiry as to the location of the Companies' books and records, the Receiver provided CRA with the contact information that it had for representatives of the Debtors and for the Debtors' legal counsel, Mr. Ogunniyi. As the Receiver had not received any update from CRA, the Receiver wrote to CRA on February 1, 2019 to inquire as to the status of the trust exams.
142. The Receiver has submitted Form RC342 to CRA on account of all the Debtors' accounts to request that CRA waive the requirement for corporate tax returns to be filed by the Receiver in order that the Receiver may recover HST Input Tax Credits to which it may be entitled as a result of the receivership proceedings.

Deemed Trust Claim of Minister of Finance ("MOF")

143. The Receiver has received from MOF notice of MOF's Deemed Trust Claim against Sunshine for \$118,810.38 in respect of estimated liabilities under the Gasoline Tax Act. As noted above, MOF has a PPSA registration against Sunshine. A copy of correspondence from MOF setting out its claim is attached to this report as Appendix "BB".
144. The Receiver's only receipt to date in respect of Sunshine's assets is a refund of \$3,292.96 from Toronto Hydro representing a refund of a security deposit. The

Receiver will review with Paliare Roland the Receiver's position in respect of MOF's deemed trust claim.

Wage Earner Protection Program Act ("WEPPA")

145. As set out earlier in the First Report, the Receiver is not in possession of any financial information relating to the operations of the Companies, including any payroll or other information which would provide any details regarding employees, if any, who were employed by the Companies.
146. As a result, the Receiver has not been able to carry out its obligations pursuant to the provisions of WEPPA in respect of each of the Companies.

XXII. STATUTORY NOTICES AND REPORTS

147. Attached to this report as **Appendix "CC"** is the Notice and Statement of Receiver prepared pursuant to Sections 245(1) and 246(1) of the Bankruptcy and Insolvency Act in respect of each of the Debtors.

XXIII. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

148. Attached to this report as **Appendix "DD"** is the Receiver's Interim Statement of Receipts and Disbursements for the period August 29, 2018 to January 31, 2019 (the "**R&D**"). The R&D sets out the Receiver's receipts and disbursements for each of the Debtors, as well as on a combined basis.
149. On a summary combined basis; total receipts were \$506,719 and total disbursements were \$337,828, resulting in a net cash surplus of \$168,891, as follows:

Company Name	Cash Receipts	Cash Disbursements	Excess of Receipts over Disbursements
1496765 (Etobicoke)	\$ 99,036	\$ 74,471	\$ 24,565
1651033 (Burlington)	\$ 87,000	\$ 51,279	\$ 35,721
1527020 (Port Colborne)	\$ 99,000	\$ 63,691	\$ 35,309
2495087 (Port Elgin)	\$ 115,462	\$ 74,107	\$ 41,355
2496800 (Goderich)	\$ 102,928	\$ 72,421	\$ 30,507
Sunshine	\$ 3,293	\$ 1,858	\$ 1,435
Total	\$ 506,719	\$ 337,828	\$ 168,891

150. On or about September 6, October 30 and December 7, 2018, the aggregate amounts of \$105,000, \$35,000 and \$343,000, respectively, for a total amount of \$483,000, were advanced to the Receiver by BMO. A summary of the Receiver Certificates issued by the Receiver to BMO is attached as Appendix "EE" to this report.

XXIV. PROPOSED INTERIM DISTRIBUTION

151. Upon the closing of the sale of each of the Etobicoke Property, the Burlington Property and the Port Colborne Property and receipt by the Receiver of the net sales proceeds therefrom, funds will be available for the Receiver to make an interim distribution.
152. As set out above, the Receiver has received Security Opinions indicating that the mortgages granted by the Debtors to BMO in respect of the Etobicoke Property, the Burlington Property and the Port Colborne Property are validly registered and that those mortgages rank first in priority to the security interests of other parties in respect of those Properties.

153. On the closing of the sales of the Etobicoke Property, the Burlington Property and/or the Port Colborne Property, the Receiver proposes to make the following payments from the net proceeds, after payments of the property taxes and commissions payable to Avison in respect of any Property sold, (the “**Interim Distribution**”):

- (a) to the Receiver an amount equal to the unpaid accounts of the Receiver on account of operating expenses and the Receiver’s professional fees and disbursements;
- (b) to Paliare Roland an amount equal to the unpaid accounts of Paliare Roland;
- (c) to BMO, following the sale of the Etobicoke Property, the advances totaling \$99,000 under Receiver Certificates # 2, 6 and 9 plus accrued interest;
- (d) to CRA, \$2,601.00 owed on account of 1496765 (Etobicoke)’s source deductions deemed trust liability;
- (e) to BMO, following the sale of the Etobicoke Property, an amount not exceeding the outstanding indebtedness of 1496765 (Etobicoke) to BMO secured by BMO’s first mortgage over the Etobicoke Property;
- (f) to BMO, following the sale of the Burlington Property, the advances totaling \$87,000 under Receiver Certificates # 1, 8 and 11 plus accrued interest;
- (g) to BMO, following the sale of the Burlington Property, an amount not exceeding the outstanding indebtedness of 1651033 (Burlington) to BMO secured by BMO’s first mortgage over the Burlington Property;

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- (h) to BMO, following the sale of the Port Colborne Property, the advances totaling \$99,000 under Receiver Certificates # 3, 7 and 10 plus accrued interest; and
- (i) to BMO, following the sale of the Port Colborne Property, an amount not exceeding the outstanding indebtedness of 1527020 (Port Colborne) to BMO secured by BMO's first mortgage over the Port Colborne Property.
154. The Receiver proposes to hold back, in respect of each of the Companies, amounts to cover unpaid operating expenses, potential deemed trust claims and future professional fees.

XXV. PROFESSIONAL FEES

155. The Receiver's accounts total \$233,515.50 in fees plus HST of \$30,357.02 for a total amount of \$263,872.52 for the period ending January 31, 2019 (the "**Receiver's Accounts**"). A copy of the Receiver's Accounts, together with a summary of the accounts, the total billable hours charged per account, and the average hourly rate charged per account, is set out in the Affidavit of Daniel Weisz sworn February 11, 2019 attached to this report as Appendix "**FF**".
156. The accounts of the Receiver's counsel, Paliare Roland total \$34,092.15 in fees and disbursements and \$4,431.98 in HST for a total of \$38,524.13 (the "**Paliare Roland Accounts**") for the period ending January 31, 2019. A copy of the Paliare Roland Accounts, together with a summary of the personnel, hours and hourly rates described in the Paliare Roland Accounts, is set out in the Affidavit of Michelle Jackson sworn February 12, 2019 attached to this report as Appendix "**GG**".

157. The Receiver is seeking approval of the Receiver's Accounts and the Paliare Roland Accounts.

XXVI. CONCLUSION AND REQUEST OF THE COURT

158. The Receiver respectfully requests that the Court grant Orders which provide for the following:

- (a) authorizing and directing the Receiver to enter into and carry out the terms of the Etobicoke APS together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Etobicoke Property in the Etobicoke Purchaser, or as it may further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Etobicoke APS and the delivery of a Receiver's certificate to the Etobicoke Purchaser;
- (b) authorizing and directing the Receiver to enter into and carry out the terms of the Burlington APS together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Burlington Property in the Burlington Purchaser, or as it may further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Burlington APS and the delivery of a Receiver's certificate to the Burlington Purchaser;
- (c) authorizing and directing the Receiver to enter into and carry out the terms of the Port Colborne APS together with any further amendments thereto deemed necessary by the Receiver in its sole opinion, and vesting title to the Port Colborne Property in the Port Colborne Purchaser, or as it may

further direct in writing, free and clear of claims and encumbrances, upon closing of the transaction under the Port Colborne APS and the delivery of a Receiver's certificate to the Port Colborne Purchaser;

(d) sealing the following Confidential Appendices:

- (i) Confidential Appendix "HH" to the First Report until the closing of the sale of the Etobicoke Property;
- (ii) Confidential Appendix "II" to the First Report until the closing of the sale of the Burlington Property; and
- (iii) Confidential Appendix "JJ" to the First Report until the closing of the sale of the Port Colborne Property;

(e) authorizing and directing the Receiver to deposit the Cash into the receivership trust account for the benefit of 1496765 (Etobicoke)'s creditors;

(f) authorizing and directing the Receiver to attempt to access any data saved on the hard drives of the computers found at the Etobicoke Property, the Port Colborne Property and the Goderich Property or if that cannot be done, to destroy the hard drives;

(g) authorizing the Receiver to sell or otherwise dispose of any remaining items at the Properties, including personal property and documents that may belong to individuals related to the Debtors, that are not removed under the Receiver's supervision from those Properties within three business days of the date of the Approval and Vesting Order issued in respect of that Property;

(h) authorizing the Receiver to make the Interim Distribution;

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- (i) approving the First Report and the Receiver's conduct and activities to February 11, 2019;
 - (j) approving the R&D;
 - (k) approving the fees and disbursements of the Receiver incurred to January 31, 2019; and
 - (l) approving the fees and disbursements of Paliare Roland incurred to January 31, 2019.

All of which is respectfully submitted to this Court as of this 13th day of February, 2019.

RSM CANADA LIMITED

In its capacity as Court Appointed Receiver and Manager of
1496765 Ontario Ltd., 1651033 Ontario Ltd., 1527020 Ontario Inc.,
2495087 Ontario Inc., 2496800 Ontario Inc., and Sunshine Propane Inc.
and not in its personal capacity



Per: Daniel Weisz, CPA, CA, CFF, CIRP, LIT
Senior Vice President

Court File No. CV-18-00602537-00CL

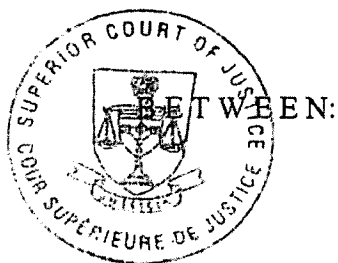
**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)

WEDNESDAY, THE 29TH

JUSTICE HAINES)

DAY OF AUGUST, 2018



BETWEEN:

BANK OF MONTREAL

Applicant

-and-

2495087 ONTARIO INC., 2496800 ONTARIO INC., 1527020 ONTARIO INC.,
1651033 ONTARIO ~~INC~~ LTD., 1496765 ONTARIO ~~INC~~ LTD. and
SUNSHINE PROPANE INC.

Respondents

APPLICATION UNDER s. 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c-B-3,
s.101 of the *Courts of Justice Act*, R.S.O. 1990, c.C-43, and
Rules 14.05(2), (3) (d), (g) and (h) of the *Rules of Civil Procedure*

**ORDER
(appointing Receiver)**

THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing RSM Canada Limited as receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. (collectively, the "Debtors") acquired for, or used in relation to businesses carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

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ON READING the affidavit of Jason Locke sworn July 30, 2018 and the Exhibits thereto, on reading the consent of RSM Canada Limited to act as the Receiver and on hearing the submissions of counsel for the Applicant *and counsel for the Respondents,*



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, RSM 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 the businesses 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;

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- (c) to manage, operate, and carry on the business of any or all of the Debtors, 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 Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the 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 Debtors, 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;

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- (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,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$300,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.
- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and

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on behalf of and, if thought desirable by the Receiver, in the name of any or all of the Debtors;

- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of any or all 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;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the 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 the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. 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

10. 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

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

CONTINUATION OF SERVICES

12. THIS COURT ORDERS that all Persons having oral or written agreements with the 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

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

EMPLOYEES

14. THIS COURT ORDERS that all employees of the 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

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

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

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

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

FUNDING OF THE RECEIVERSHIP

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may

consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (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.

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

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

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

SERVICE AND NOTICE

25. 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 'rsmcanada.com/2495087-ontario-et-al'.

26. 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

27. 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.

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

29. 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.

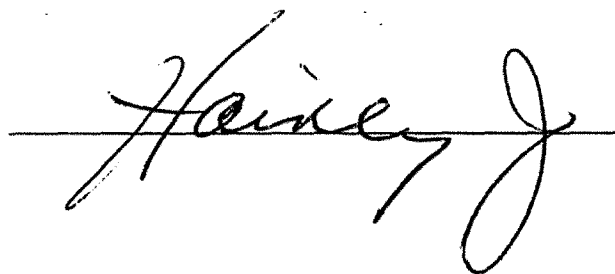
30. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within

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proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

31. 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' estate with such priority and at such time as this Court may determine.

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

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

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

AUG 29 2018

PER / PAR:

Handwritten initials, possibly "ML", written in cursive script.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that RSM Canada Limited the receiver and manager (the "Receiver") of the assets, undertakings and properties 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. (collectively, the "Debtors") 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 29th day of August, 2018 (the "Order") made in an action having Court file number Court File No. CV-18-00602537-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

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

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

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

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

DATED the _____ day of _____, 20__.

RSM CANADA LIMITED, solely in its capacity
as Receiver of the Debtors, and not in its
personal or corporate capacity

Per: _____

Name:

Title:

00802.0279/11607923_1

BANK OF MONTREAL
Applicant

-and- 2495087 ONTARIO INC. et al.
Respondents

Court File No. CV-18-00602537-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

ORDER

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto ON M5C 2W7

Stewart Thom (55695C)
sthom@torkinmanes.com
Tel: 416-777-5197
Fax: 1-877-689-3872

Lawyers for the Applicant, Bank of Montreal

RCP-E 4C (May 1, 2016)

Request ID: 021927099
 Transaction ID: 68805482
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:20:06
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
1496765	1496765 ONTARIO LTD.	2001/10/16
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
5462 DUNDAS ST WEST	NOT APPLICABLE	NOT APPLICABLE
ETOBICOKE ONTARIO CANADA M9B 1B4	New Amal. Number	Notice Date
	NOT APPLICABLE	NOT APPLICABLE
Mailing Address		Letter Date
AISHA ASHAD 5462 DUNDAS ST WEST		NOT APPLICABLE
ETOBICOKE ONTARIO CANADA M9B 1B4	Revival Date	Continuation Date
	NOT APPLICABLE	NOT APPLICABLE
	Transferred Out Date	Cancel/Inactive Date
	NOT APPLICABLE	NOT APPLICABLE
	EP Licence Eff. Date	EP Licence Term. Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum Maximum	In Ontario
	00001 00005	NOT APPLICABLE
Activity Classification		Date Ceased
NOT AVAILABLE		In Ontario
		NOT APPLICABLE

Request ID: 021927099
 Transaction ID: 68805482
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:20:08
 Page: 2

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1496765	1496765 ONTARIO LTD.

Corporate Name History	Effective Date
1496765 ONTARIO LTD.	2001/10/16

Current Business Name(s) Exist:	NO
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
AISHA ASHAD	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2

Date Began	First Director	
2010/01/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 021927099
 Transaction ID: 68805482
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1496765	1496765 ONTARIO LTD.

Administrator: Name (Individual / Corporation)	Address
AISHA	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2
ASHAD	

Date Began	First Director	Resident Canadian
2010/01/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
OFFICER	PRESIDENT	Y

Administrator: Name (Individual / Corporation)	Address
AISHA	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2
ASHAD	

Date Began	First Director	Resident Canadian
2010/01/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
OFFICER	SECRETARY	Y

Request ID: 021927099
Transaction ID: 68805482
Category ID: UNE

Province of Ontario
Ministry of Government Services

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CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

1496765

1496765 ONTARIO LTD.

Administrator:

Name (Individual / Corporation)

Address

AISHA

1615 BLOOR STREET

ASHAD

Suite # 701
MISSISSAUGA
ONTARIO
CANADA L4X 1S2

Date Began

First Director

2010/01/01

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

OFFICER

TREASURER

Y

Request ID: 021927099
Transaction ID: 68805482
Category ID: UNE

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number

1496765

Corporation Name

1496765 ONTARIO LTD.

Last Document Recorded

Act/Code	Description	Form	Date
CIA	ANNUAL RETURN 2014	1C	2018/06/17 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

Request ID: 021927098
 Transaction ID: 68805480
 Category ID: UNE

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:19:27
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
1651033	1651033 ONTARIO LTD.	2005/02/23
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address		Date Amalgamated
AISHA ASHAD 5462 DUNDAS ST W		NOT APPLICABLE
Suite # 1701 ETOBICOKE ONTARIO CANADA M9B 1B4		Amalgamation Ind.
		NOT APPLICABLE
Mailing Address		New Amal. Number
AISHA ASHAD 5462 DUNDAS ST W		NOT APPLICABLE
Suite # 1701 ETOBICOKE ONTARIO CANADA M9B 1B4		Notice Date
		NOT APPLICABLE
		Letter Date
		NOT APPLICABLE
		Revival Date
		NOT APPLICABLE
		Continuation Date
		NOT APPLICABLE
		Transferred Out Date
		NOT APPLICABLE
		Cancel/Inactive Date
		NOT APPLICABLE
		EP Licence Eff.Date
		NOT APPLICABLE
		EP Licence Term.Date
		NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum Maximum	In Ontario
	00001 00005	NOT APPLICABLE
Activity Classification		Date Ceased
NOT AVAILABLE		In Ontario
		NOT APPLICABLE

Request ID: 021927098
 Transaction ID: 68805480
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1651033	1651033 ONTARIO LTD.

Corporate Name History	Effective Date
1651033 ONTARIO LTD.	2005/02/23

Current Business Name(s) Exist:	NO
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
AISHA ASHAD	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2

Date Began	First Director	
2010/01/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 021927098
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Province of Ontario
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CORPORATION PROFILE REPORT

Ontario Corp Number

1651033

Corporation Name

1651033 ONTARIO LTD.

Administrator:

Name (Individual / Corporation)

AISHA

ASHAD

Address

1615 BLOOR STREET

Suite # 701
MISSISSAUGA
ONTARIO
CANADA L4X 1S2

Date Began

2010/01/01

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

PRESIDENT

Resident Canadian

Y

Request ID: 021927098
Transaction ID: 68805480
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Province of Ontario
Ministry of Government Services

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CORPORATION PROFILE REPORT

Ontario Corp Number

1651033

Corporation Name

1651033 ONTARIO LTD.

Last Document Recorded**Act/Code Description****Form****Date**

CIA CHANGE NOTICE

1

2018/05/28 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1982, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

Request ID: 021927094
 Transaction ID: 68805474
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:18:51
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Amalgamation Date
1527020	1527020 ONTARIO INC.	2002/08/01
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address		Date Amalgamated
RAUF KHAN 1750 BLOOR ST		NOT APPLICABLE
Suite # 915 MISSISSAUGA ONTARIO CANADA L4X 1S9		Amalgamation Ind. A
		New Amal. Number
		NOT APPLICABLE
		Notice Date
		NOT APPLICABLE
Mailing Address		Letter Date
RAUF KHAN 1750 BLOOR ST		NOT APPLICABLE
Suite # 915 MISSISSAUGA ONTARIO CANADA L4X 1S9		Revival Date
		NOT APPLICABLE
		Continuation Date
		NOT APPLICABLE
		Transferred Out Date
		NOT APPLICABLE
		Cancel/Inactive Date
		NOT APPLICABLE
		EP Licence Eff.Date
		NOT APPLICABLE
		EP Licence Term.Date
		NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum Maximum	in Ontario
	00001 00003	NOT APPLICABLE
Activity Classification		Date Ceased
NOT AVAILABLE		in Ontario
		NOT APPLICABLE

Request ID: 021927094
Transaction ID: 68805474
Category ID: UNE

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/07/25
Time Report Produced: 08:18:51
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CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

1527020

1527020 ONTARIO INC.

Corporate Name History

Effective Date

1527020 ONTARIO INC.

2008/05/08

YOUNG BROS. GARAGE LIMITED

2002/08/01

Current Business Name(s) Exist:

NO

Expired Business Name(s) Exist:

YES - SEARCH REQUIRED FOR DETAILS

Amalgamating Corporations

Corporation Name

Corporate Number

1515477 ONTARIO INC.

1515477

YOUNG BROS. GARAGE LIMITED

207939

Request ID: 021927094
 Transaction ID: 68805474
 Category ID: UNE

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1527020	1527020 ONTARIO INC.

Administrator: Name (Individual / Corporation)	Address
AISHA ASHAD	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2

Date Began	First Director	Resident Canadian
2010/01/01	NOT APPLICABLE	
Designation	Officer Type	
OFFICER	SECRETARY	

Administrator: Name (Individual / Corporation)	Address
RAUF KHAN	1750 BLOOR ST Suite # 915 MISSISSAUGA ONTARIO CANADA L4X 1S9

Date Began	First Director	Resident Canadian
2015/01/01	NOT APPLICABLE	
Designation	Officer Type	
DIRECTOR		Y

Request ID: 021927094
Transaction ID: 68805474
Category ID: UN/E

Province of Ontario
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CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

1527020

1527020 ONTARIO INC.

Administrator:

Name (Individual / Corporation)

Address

RAUF

1750 BLOOR ST

KHAN

Suite # 915
MISSISSAUGA
ONTARIO
CANADA L4X 1S9

Date Began

First Director

2015/01/01

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

OFFICER

PRESIDENT

Y

Request ID: 021927094
Transaction ID: 68805474
Category ID: UNE

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number

1527020

Corporation Name

1527020 ONTARIO INC.

Last Document Recorded**Act/Code Description****Form****Date**

CIA CHANGE NOTICE

1

2016/01/20 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

Request ID: 022698649
 Transaction ID: 70788211
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2019/02/11
 Time Report Produced: 10:49:53
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
2495087	2495087 ONTARIO INC.	2015/12/08
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
RAUF KHAN 633 MAIN ST W	NOT APPLICABLE	NOT APPLICABLE
	New Amal. Number	Notice Date
PORT COLBORNE ONTARIO CANADA L3K 5X7	NOT APPLICABLE	NOT APPLICABLE
		Letter Date
		NOT APPLICABLE
Mailing Address	Revival Date	Continuation Date
RAUF KHAN 633 MAIN ST W	NOT APPLICABLE	NOT APPLICABLE
	Transferred Out Date	Cancel/Inactive Date
PORT COLBORNE ONTARIO CANADA L3K 5X7	NOT APPLICABLE	NOT APPLICABLE
	EP Licence Eff.Date	EP Licence Term.Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors Minimum Maximum	Date Commenced in Ontario
	00001 00010	NOT APPLICABLE
		Date Ceased in Ontario
		NOT APPLICABLE
Activity Classification		
NOT AVAILABLE		

Request ID: 022698649
 Transaction ID: 70788211
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2019/02/11
 Time Report Produced: 10:49:53
 Page: 2

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
2495087	2495087 ONTARIO INC.

Corporate Name History	Effective Date
2495087 ONTARIO INC.	2015/12/08

Current Business Name(s) Exist:	NO
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
RAUF KHAN	633 MAIN ST W PORT COLBORNE ONTARIO CANADA L3K 5X7

Date Began	First Director	
2017/07/25	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 022698649
Transaction ID: 70788211
Category ID: UN/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2019/02/11
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CORPORATION PROFILE REPORT

Ontario Corp Number

2495087

Corporation Name

2495087 ONTARIO INC.

Last Document Recorded

Act/Code	Description	Form	Date
CIA	CHANGE NOTICE	1	2018/12/21 (ELECTRONIC FILING)

**THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.
ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.**

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

Request ID: 021927087
 Transaction ID: 68805460
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:18:09
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
2496800	2496800 ONTARIO INC.	2015/12/17
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
MIAN ABDUL WADOOD 1625 BLOOR STREET EAST	NOT APPLICABLE	NOT APPLICABLE
Suite # 613 MISSISSAUGA ONTARIO CANADA L4X 1S3	New Amal. Number	Notice Date
	NOT APPLICABLE	NOT APPLICABLE
Mailing Address		Letter Date
		NOT APPLICABLE
1625 BLOOR STREET EAST	Revival Date	Continuation Date
	NOT APPLICABLE	NOT APPLICABLE
Suite # 613 MISSISSAUGA ONTARIO CANADA L4X 1S3	Transferred Out Date	Cancel/Inactive Date
	NOT APPLICABLE	NOT APPLICABLE
	EP Licence Eff.Date	EP Licence Term.Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum Maximum	in Ontario
	00001 00010	NOT APPLICABLE
Activity Classification		Date Ceased
NOT AVAILABLE		in Ontario
		NOT APPLICABLE

Request ID: 021927087
 Transaction ID: 68805460
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 08:18:09
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
2496800	2496800 ONTARIO INC.

Corporate Name History	Effective Date
2496800 ONTARIO INC.	2015/12/17

Current Business Name(s) Exist:	YES
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
AISHA ASHHAD	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2

Date Began	First Director	
2017/05/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 021927087
 Transaction ID: 68805460
 Category ID: UNE

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
2496800	2496800 ONTARIO INC.

Administrator:
Name (Individual / Corporation)

MIAN
 ABDUL
 WADOOD

Address

1625 BLOOR ST EAST

 Suite # 613
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S3

Date Began

2015/12/17

First Director

NOT APPLICABLE

Designation

DIRECTOR

Officer Type

Resident Canadian

Y

Administrator:
Name (Individual / Corporation)

MIAN
 ABDUL
 WADOOD

Address

1625 BLOOR ST EAST

 Suite # 613
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S3

Date Began

2016/03/01

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

PRESIDENT

Resident Canadian

Y

Request ID: 021927087
 Transaction ID: 68805460
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
2496800	2496800 ONTARIO INC.

**Administrator:
 Name (Individual / Corporation)**

MIAN
 ABDUL
 WADOOD

Address

1625 BLOOR ST EAST

 Suite # 613
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S3

Date Began	First Director	Resident Canadian
2016/03/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
OFFICER	SECRETARY	Y

**Administrator:
 Name (Individual / Corporation)**

MIAN
 ABDUL
 WADOOD

Address

1625 BLOOR ST EAST

 Suite # 613
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S3

Date Began	First Director	Resident Canadian
2016/03/01	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
OFFICER	TREASURER	Y

Request ID: 021927087
Transaction ID: 68805460
Category ID: UNE

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number

2496800

Corporation Name

2496800 ONTARIO INC.

Last Document Recorded**Act/Code Description****Form****Date**

CIA CHANGE NOTICE

1

2017/05/29 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

Request ID: 021930653
 Transaction ID: 68814781
 Category ID: UNE

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 14:03:46
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
1816857	SUNSHINE PROPANE INC.	2010/01/28
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
5462 DUNDAS ST W.	NOT APPLICABLE	NOT APPLICABLE
	New Amal. Number	Notice Date
ETOBICOKE	NOT APPLICABLE	NOT APPLICABLE
ONTARIO		
CANADA M9B 1B4		Letter Date
Mailing Address		NOT APPLICABLE
5462 DUNDAS ST	Revival Date	Continuation Date
	NOT APPLICABLE	NOT APPLICABLE
ETOBICOKE	Transferred Out Date	Cancel/Inactive Date
ONTARIO	NOT APPLICABLE	NOT APPLICABLE
CANADA M9B 1B4		
	EP Licence Eff.Date	EP Licence Term.Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum	in Ontario
	Maximum	Date Ceased
	00001	in Ontario
Activity Classification	00010	NOT APPLICABLE
NOT AVAILABLE		NOT APPLICABLE

Request ID: 021930653
 Transaction ID: 68814781
 Category ID: UNE

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
 Time Report Produced: 14:03:46
 Page: 2

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1816857	SUNSHINE PROPANE INC.

Corporate Name History	Effective Date
SUNSHINE PROPANE INC.	2010/01/28

Current Business Name(s) Exist:	NO
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
HASHMI BEGUM	1615 BLOOR STREET Suite # 701 MISSISSAUGA ONTARIO CANADA L4X 1S2

Date Began	First Director	
2015/10/05	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 021930653
 Transaction ID: 68814781
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/07/25
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CORPORATION PROFILE REPORT

Ontario Corp Number

1816857

Corporation Name

SUNSHINE PROPANE INC.

Administrator:

Name (Individual / Corporation)

HASHMI

BEGUM

Address

1615 BLOOR STREET

Suite # 701
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S2

Date Began

2015/10/05

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

SECRETARY

Resident Canadian

Administrator:

Name (Individual / Corporation)

HASHMI

BEGUM

Address

1615 BLOOR STREET

Suite # 701
 MISSISSAUGA
 ONTARIO
 CANADA L4X 1S2

Date Began

2015/10/05

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

PRESIDENT

Resident Canadian

Request ID: 021930653
Transaction ID: 68814781
Category ID: UN/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/07/25
Time Report Produced: 14:03:46
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CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1816857	SUNSHINE PROPANE INC.

Last Document Recorded

Act/Code	Description	Form	Date
CIA	ANNUAL RETURN 2010	1C	2018/07/01

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

10:00 A.M.
COUNSEL SLIP

146

H

COURT FILE NO CV-18-602537-00CL DATE Aug 24, 2018

NO ON LIST 12

BANK OF MONTREAL

TITLE OF
PROCEEDING

v 2495087 ONTARIO INC. et al.

COUNSEL FOR:
PLAINTIFF(S) STEWART D. THOM
APPLICANT(S) Bank of Montreal
PETITIONER(S)

PHONE & FAX NOS
416-777-5197
416-863-0305
sthom@forbinmanes.ca

COUNSEL FOR:
DEFENDANT(S)
RESPONDENT(S)

PHONE & FAX NOS

MIAN ABDUL WAQOOD - (517) 249-9427

RAUF KHAN - (416) 453-3955

AISHA ASHAD - (416) 456-7283 - (416) 236-2062

~~AZIM ~~XXXX~~~~ - (416) 454-8194

~~ISMAIL~~
AZIM MOHAMMED

August 24, 2018

This application is adjourned
to August 29/18 & allow
Mr Azim Mohammed to consult
phone #

DONALD DIWELLO - TEMPORARY INTERPRETER

147
Legal counsel and to provide
documentary proof that
there has not been the
defaults alleged by
The Bank of Montreal
including proof of adequate
and appropriate insurance
in favour of the bank on
all the properties and
proof of the pending sale
of 2 gas stations which
has indicated will close
within 2 weeks.

Haisey J

10:00 A.M.

148 H

COUNSEL SLIP

COURT FILE NO CV-18-602537-00CL DATE AUG 29, 2018

NO ON LIST 12

BANK OF MONTREAL

TITLE OF
PROCEEDING

COUNSEL FOR:
PLAINTIFF(S)
APPLICANT(S)
PETITIONER(S)
Stewart D. Thom
Bank of Montreal

PHONE & FAX NOS
416-777-5197
416-863-9305
sthom@torkeinmanes.ca

COUNSEL FOR:
DEFENDANT(S)
RESPONDENT(S)
OLUBUNMI OGUNNIYI

PHONE & FAX NOS
(T) 416-997-3010
(F) 1-877-201-3476
E-MAIL: OLU@OGUNNIYI
LAWOFFICEI.COM

August 29/18

I am satisfied that The
Bank of Montreal is entitled
to have RST Canada
limited appointed as
a Receiver today. Mr
Ogunniyi

has appeared recently, that
time to respond to the
application. He has known
about this application since
August 8/18 and has done
nothing to respond to it.
He is not now entitled
to an adjournment of this
application which is brought
by the Bank because it is
concerned about the
impairment to its security.
The affidavit of Jason Lake
makes it clear that all
currently serious
deposits under the Bank's
orders & the respondents
orders to so as terms attached.
Harris &

10:00 AM

150

H

COUNSEL SLIP

COURT FILE NO CV-18-602537-00CL DATE AUG 24, 2018

NO ON LIST 12

BANK OF MONTREAL

TITLE OF
PROCEEDING

v 2495087 ONTARIO INC. et al.

COUNSEL FOR:
PLAINTIFF(S)
APPLICANT(S)
PETITIONER(S)

STEWART D. THOM
Bank of Montreal

PHONE & FAX NOS
416-777-5197
416-863-0305
sthom@forlinmanes.com

COUNSEL FOR:
DEFENDANT(S)
RESPONDENT(S)

PHONE & FAX NOS

MIAN ABDOUL WAHOOOD - (519) 249-9427

RAUF KHAN - (416) 453-3955

AISHA ASHAD - (416) 456-7283 - (416) 236-2062

~~AZIM ~~XXXX~~~~ - (416) 454-8194

~~XXXXXXXX~~
AZIM MOHAMMED

August 24, 2018

This application is adjourned
to August 29/18 & allow
Mr Azim Mohammed to connect
please Mr

DONALD D'AMELLO - TEMPORARY INTERPRETER

151

Legal counsel and to provide
documentary proof that
Trust has not been the
default alleged by
The Bank of Montreal
including proof of adequate
and appropriate insurance
in favour of the bank on
all the properties and
proof of the pending sale
of 2 gas stations which
has indicated will close
within 2 weeks.

Haisey J

Request ID: 022076138
 Transaction ID: 69194202
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/09/04
 Time Report Produced: 12:02:15
 Page: 1

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
1944565	SAM PROPANE INC.	2015/10/26
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address		Date Amalgamated
ABDUL QUDDUS 5462 DUNDAS ST W		NOT APPLICABLE
		Amalgamation Ind.
		NOT APPLICABLE
		New Amal. Number
		NOT APPLICABLE
		Notice Date
		NOT APPLICABLE
		Letter Date
		NOT APPLICABLE
Mailing Address		Revival Date
ABDUL QUDDUS 5462 DUNDAS ST W		NOT APPLICABLE
		Continuation Date
		NOT APPLICABLE
		Transferred Out Date
		NOT APPLICABLE
		Cancel/Inactive Date
		NOT APPLICABLE
		EP Licence Eff.Date
		NOT APPLICABLE
		EP Licence Term.Date
		NOT APPLICABLE
		Date Commenced in Ontario
		NOT APPLICABLE
		Date Ceased in Ontario
		NOT APPLICABLE
	Number of Directors	
	Minimum Maximum	
	00001 00010	
Activity Classification		
NOT AVAILABLE		

Request ID: 022076138
 Transaction ID: 69194202
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/09/04
 Time Report Produced: 12:02:15
 Page: 2

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1944565	SAM PROPANE INC.

Corporate Name History	Effective Date
SAM PROPANE INC.	2015/10/26

Current Business Name(s) Exist:	NO
Expired Business Name(s) Exist:	NO

Administrator: Name (Individual / Corporation)	Address
AZEEM MOHAMMED	5462 DUNDAS ST W ETOBICOKE ONTARIO CANADA M9B 1B4

Date Began	First Director
2015/10/30	NOT APPLICABLE

Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 022076138
 Transaction ID: 69194202
 Category ID: UN/E

Province of Ontario
 Ministry of Government Services

Date Report Produced: 2018/09/04
 Time Report Produced: 12:02:15
 Page: 3

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name
1944565	SAM PROPANE INC.

Administrator: Name (Individual / Corporation)	Address
AZEEM MOHAMMED	5462 DUNDAS ST W ETOBICOKE ONTARIO CANADA M9B 1B4

Date Began	First Director	Resident Canadian
2015/10/30	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
OFFICER	TREASURER	Y

Administrator: Name (Individual / Corporation)	Address
ABDUL QUDDUS	5462 DUNDAS ST W ETOBICOKE ONTARIO CANADA M9B 1B4

Date Began	First Director	Resident Canadian
2015/10/26	NOT APPLICABLE	
Designation	Officer Type	Resident Canadian
DIRECTOR		Y

Request ID: 022076138
Transaction ID: 69194202
Category ID: UNE

Province of Ontario
Ministry of Government Services

Date Report Produced: 2018/09/04
Time Report Produced: 12:02:15
Page: 4

CORPORATION PROFILE REPORT

Ontario Corp Number

1944565

Corporation Name

SAM PROPANE INC.

Last Document Recorded**Act/Code Description****Form****Date**

CIA CHANGE NOTICE

1

2018/03/22 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.
ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

EARLY TERMINATION NOTICE OF SUBLEASE

TO: Parkland Fuel Corporation, having a head office in the City of Calgary, Alberta, (the "**Sublessor**")

WHEREAS: Under a sublease fully executed as of the 27th day of November, 2015 (herein called the "**Sublease**") between CST Canada Co. (as it then was, and is now Couche-Tard Inc., called "**CTI**") as sublessor, and 2472840 Ontario Inc., assigned by 2472840 Ontario Inc. to 2495087 Ontario Inc., by Assignment Agreement fully executed April 13, 2017, ("**249**" or "**Sublessee**") as sublessee of certain lands and premises including buildings, appurtenances, improvements and equipment thereto and located at 595 Goderich St., city of Port Elgin, Ontario N0H 2C0, and identified as PIN 33246-0421 and more particularly described in Schedule B attached hereto (the "**Leased Premises**" or "**Lands**");

AND WHEREAS: CTI assigned all of its right, title and interests of in the Leased Premises and the Sublease to Parkland Fuel Corporation, and registered notice thereof against title to the Lands on the 8th day of November 2017 as instrument number BR125712;

AND WHEREAS: the Sublease is in default, which defaults are more particularly described in Schedule A attached hereto (the "**Defaults**");

AND WHEREAS: The Sublessee may terminate the Sublease under Article 3 thereof;

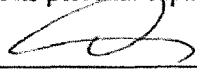
AND WHEREAS: RSM Canada Limited was appointed as receiver and manager of the Sublessee/249 by an order of Justice Hainey of the Superior Court of Justice (Commercial List) at Toronto on the 29th day of August, 2018 (the "**Appointment Order**"), a copy of which is attached hereto as Schedule C.

NOW THEREFORE TAKE NOTICE that, due to the Defaults, the Sublease is in default. RSM Canada Limited (the "**Receiver**"), acting solely in its capacity as court appointed receiver and manager of 249 as the Sublessee under the Sublease, hereby notifies the Sublessor of its intention to irrevocably terminate and forfeit the Sublease by way of this early termination notice made in accordance with Article 3.2 of the Sublease.

AND FURTHER TAKE NOTICE that the Sublease will irrevocably terminate upon the expiry of ten (10) days from the date hereof.

DATED at Toronto, this 21st day of November, 2018.

RSM CANADA LIMITED, solely in its capacity as court appointed receiver and manager of 2495087 Ontario Inc. and not in its personal capacity

Per: 
 Daniel Weisz, CPA, CA, CFF, CIRP, LIT
 Senior Vice-President

SCHEDULE A
DEFAULTS UNDER THE SUBLEASE

1. Under Article 3.2.1 of the Sublease:

The following circumstances are specific defaults under the Sublease:

i. Closure of Business Operations: All on-site gas and convenience store operations have been shut down, and there are no current operations from and following August 29, 2018. This is contrary to Articles 6 and 18.3 of the Sublease;

ii. Deficiencies for Minimum Sales: 249 has failed to achieve sales of four million five hundred thousand (4,500,000) litres of gasoline and diesel during any sublease year on the Lands. Accordingly, the requirements of Article 3.1.7 of the Sublease have not been met, constituting an additional default of the Sublease.

2. Under Article 3.2.2 of the Sublease: 249 is insolvent, resulting in the issuance of the Appointment Order and appointment of the Receiver.

Accordingly, the Sublease is in default and the Receiver may issue this notice of early termination.

SCHEDULE B
DESCRIPTION OF THE LANDS

LT 3, 1 BLK 9 PL 11; PT LT 2 BLK 9 PL 11 PT 1 & 3, 3R5963 Town of Saugeen Shores; PIN 33246-0421; LRO 3

EARLY TERMINATION NOTICE OF SUBLEASE

TO: Parkland Fuel Corporation, having a head office in the City of Calgary, Alberta, (the "Sublessor")

WHEREAS: Under a sublease fully executed as of the 9th Day of November, 2016 (herein called the "Sublease") between CST Canada Co. (as it then was, and is now Couche-Tard Inc., called "CTI") as sublessor, and 2066864 Ontario Inc., assigned by 2066864 Ontario Inc. to 2496800 Ontario Inc., by Assignment Agreement fully executed as of December 6, 2016 ("249" or "Sublessee"), as sublessee of certain lands and premises including buildings, appurtenances, improvements and equipment thereto and located at 274 Bayfield Rd., city of Goderich, Ontario, N7A 3G6, and identified as PIN 41142-0029 and more particularly described in Schedule B attached hereto (the "Leased Premises" or "Lands");

AND WHEREAS: CTI assigned all of its right, title and interests of in the Leased Premises and the Sublease to Parkland Fuel Corporation, and registered notice thereof against title to the Lands on the 28th day of September 2017 as instrument number HC126946;

AND WHEREAS: the Sublease is in default, which defaults are more particularly described in Schedule A attached hereto (the "Defaults");

AND WHEREAS: The Sublessee may terminate the Sublease under Article 3 thereof;

AND WHEREAS: RSM Canada Limited was appointed as receiver and manager of the Sublessee/249 by an order of Justice Hainey of the Superior Court of Justice (Commercial List) at Toronto on the 29th day of August, 2018 (the "Appointment Order"), a copy of which is attached hereto as Schedule C.

NOW THEREFORE TAKE NOTICE that, due to the Defaults, the Sublease is in default. RSM Canada Limited (the "Receiver"), acting solely in its capacity as court appointed receiver and manager of 249 as the Sublessee under the Sublease, hereby notifies the Sublessor of its intention to irrevocably terminate and forfeit the Sublease by way of this early termination notice made in accordance with Article 3.2 of the Sublease.

AND FURTHER TAKE NOTICE that the Sublease will irrevocably terminate upon the expiry of ten (10) days from the date hereof.

DATED at Toronto, this 21st day of November, 2018.

RSM CANADA LIMITED, solely in its capacity as court
appointed receiver and manager of 2496800 Ontario Inc.
and not in its personal capacity

Per: 

Daniel Weisz, CPA, CA, CFF, CIRP, LIT
Senior Vice-President

SCHEDULE A
DEFAULTS UNDER THE SUBLEASE

1. Under Article 3.2.1 of the Sublease:

The following circumstances are specific defaults under the Sublease:

i. Closure of Business Operations: All on-site gas and convenience store operations have been shut down, and there are no current operations from and following August 29, 2018. This is contrary to Articles 6 and 18.3 of the Sublease;

ii. Deficiencies for Minimum Sales: 249 has failed to achieve sales of four million five hundred thousand (4,500,000) litres of gasoline and diesel during any sublease year on the Lands. Accordingly, the requirements of Article 3.1.8 of the Sublease have not been met, constituting an additional default of the Sublease.

2. Under Article 3.2.2 of the Sublease: 249 is insolvent, resulting in the issuance of the Appointment Order and appointment of the Receiver.

Accordingly, the Sublease is in default and the Receiver may issue this notice of early termination.

**SCHEDULE B
DESCRIPTION OF THE LANDS**

PT LT 8 Con C Goderich as in R238350; Town of Goderich, PIN 41142-0029; LRO #22

EARLY TERMINATION NOTICE OF LEASE

TO: Parkland Fuel Corporation, having a head office in the City of Calgary, Alberta (the "Lessee")

WHEREAS: 2472840 Ontario Inc., as Lessor and CST Canada Co. (as it then was, and is now Couche-Tard Inc., hereinafter called "CTI"), entered into an Agreement to Lease fully executed as of the 27th day of November 2015 (the "Lease") of certain lands and premises including buildings, appurtenances, improvements and equipment thereto located at PIN 33246-0421 and more particularly described in Schedule B attached hereto, otherwise known municipally as 595 Goderich St., city of Port Elgin, Ontario, N0H 2C0 (the "Leased Premises" or "Lands"), which lease was assigned to 2495087 Ontario Inc. by Assignment Agreement fully executed as of April 13, 2017 ("249" or "Lessor"). Notice of the Lease was registered on title to the Lands on the 21st day of December 2015 as instrument number BR103386;

AND WHEREAS: CTI assigned all of its right, title and interests in the Leased Premises under the Lease to the Lessee, and registered notice thereof on title as instrument number BR125712 on the 8th day of November 2017;

AND WHEREAS: The Lease is in default, which defaults are more particularly described in Schedule A attached hereto (the "Defaults");

AND WHEREAS: The Lessor may terminate the Lease under Article 3 thereof;

AND WHEREAS: RSM Canada Limited was appointed as receiver and manager of the Lessor by an order of Justice Hainey of the Superior Court of Justice (Commercial List) at Toronto on the 29th day of August, 2018 (the "Appointment Order"), a copy of which is attached hereto as Schedule C.

NOW THEREFORE TAKE NOTICE that, due to the Defaults, the Lessor and Lessee are in continuing default under the Lease. RSM Canada Limited, acting solely in its capacity as court appointed receiver and manager (the "Receiver") of the Lessor, hereby notifies the Lessee of its intention to irrevocably terminate and forfeit the Lease due to the Defaults by way of this early termination notice made in accordance with Article 3.2 of the Lease.

AND FURTHER TAKE NOTICE that the Lease will irrevocably terminate upon the expiry of 30 days from the date hereof.

DATED at Toronto, this 21st day of November, 2018.

RSM CANADA LIMITED, solely in its capacity as court
appointed receiver and manager of 2495087 Ontario Inc.
and not in its personal capacity

Per: 

Daniel Weisz, CPA, CA, CFF, CIRP, LIT
Senior Vice-President

SCHEDULE A
DEFAULTS UNDER THE LEASE

1. Termination of Sublease: Early termination notice of the sublease fully executed as of the 27th day of November, 2015 over the Lands between CTI (now Parkland Fuel Corporation) as lessor, and 249 as lessee thereunder (the "**Sublease**"), which notice is dated November 21, 2018 was delivered by the Receiver under the terms and conditions of the Sublease.
2. Deficiencies for Minimum Sales: Lessee has failed to sell Four Million Five Hundred Thousand (4,500,000) litres of gasoline and diesel on the Lands in any lease year under the Lease.
3. Closure of Business Operations: All on-site gas and convenience store operations on the Leased Premises have been shut down as of August 29, 2018.
4. Quiet Possession: The Lessee does not have peaceable enjoyment or possession of the Leased Premises, due in part to the appointment of the Receiver under the Appointment Order. Accordingly, the Lessor is in default under Article 10 of the Lease.
5. Frustration of the Lease: Due to the Defaults hereunder, neither the Lessee nor Lessor have been able, nor are they able to hereafter perform their obligations under the Lease.

SCHEDULE B
DESCRIPTION OF THE LANDS

LT 3, 1 BLK 9 PL 11; PT LT 2 BLK 9 PL 11 PT 1 & 3, 3R5963 Town of Saugeen Shores; PIN 33246-0421; LRO 3

EARLY TERMINATION NOTICE OF LEASE

TO: Parkland Fuel Corporation, having a head office in the City of Calgary, Alberta (the "**Lessee**")

WHEREAS: 2066864 Ontario Inc., as Lessor and CST Canada Co. (as it then was, and is now Couche-Tard Inc., hereinafter called "**CTI**"), entered into an Agreement of Lease fully executed as of the 9th day of November 2016 (the "**Lease**") of certain lands and premises including buildings, appurtenances, improvements and equipment thereto located at PIN 41142-0029 and more particularly described in Schedule B attached hereto, otherwise known municipally as 274 Bayfield Rd., city of Goderich, Ontario, N7A 3G6 (the "**Leased Premises**" or "**Lands**"), which lease was assigned to 2496800 Ontario Inc. by Assignment Agreement fully executed as of December 6, 2016 ("**249**" or "**Lessor**"). Notice of the Lease was registered on title to the Lands on the 16th day of November 2016 as instrument number HC119843;

AND WHEREAS: CTI assigned all of its right, title and interests in the Leased Premises under the Lease to the Lessee, and registered notice thereof on title as instrument number HC126946 on the 28th day of September 2017;

AND WHEREAS: The Lease is in default, which defaults are more particularly described in Schedule A attached hereto (the "**Defaults**");

AND WHEREAS: The Lessor may terminate the Lease under Article 3 thereof;


AND WHEREAS: RSM Canada Limited was appointed as receiver and manager of the Lessor by an order of Justice Hainey of the Superior Court of Justice (Commercial List) at Toronto on the 29th day of August, 2018 (the "**Appointment Order**"), a copy of which is attached hereto as Schedule C.

NOW THEREFORE TAKE NOTICE that, due to the Defaults, the Lessor and Lessee are in continuing default under the Lease. RSM Canada Limited, acting solely in its capacity as court appointed receiver and manager (the "**Receiver**") of the Lessor, hereby notifies the Lessee of its intention to irrevocably terminate and forfeit the Lease due to the Defaults by way of this early termination notice made in accordance with Article 3.2 of the Lease.

AND FURTHER TAKE NOTICE that the Lease will irrevocably terminate upon the expiry of 30 days from the date hereof.

DATED at Toronto, this 21st day of November, 2018.

RSM CANADA LIMITED, solely in its capacity as court appointed receiver and manager of 2496800 Ontario Inc. and not in its personal capacity

Per: 
 Daniel Weisz, CPA, CA, CFF, CIRP, LIT
 Senior Vice-President

SCHEDULE A
DEFAULTS UNDER THE LEASE

1. Termination of Sublease: Early termination notice of the sublease fully executed as of the 9th day of November, 2016 over the Lands between CTI (now Parkland Fuel Corporation) as lessor, and 249 as lessee thereunder (the "**Sublease**"), which notice is dated November 21, 2018 was delivered by the Receiver under the terms and conditions of the Sublease.
2. Deficiencies for Minimum Sales: Lessee has failed to sell Four Million Five Hundred Thousand (4,500,000) litres of gasoline and diesel on the Lands in any lease year under the Lease.
3. Closure of Business Operations: All on-site gas and convenience store operations on the Leased Premises have been shut down as of August 29, 2018.
4. Quiet Possession: The Lessee does not have peaceable enjoyment or possession of the Leased Premises, due in part to the appointment of the Receiver under the Appointment Order. Accordingly, the Lessor is in default under Article 10 of the Lease.
5. Frustration of the Lease: Due to the Defaults hereunder, neither the Lessee nor Lessor have been able, nor are they able to hereafter perform their obligations under the Lease.

**SCHEDULE B
DESCRIPTION OF THE LANDS**

PT LT 8 Con C Goderich as in R238350; Town of Goderich, PIN 41142-0029; LRO #22



Capital Markets Group
For Sale
Auto Services Portfolio

Toronto, Burlington, Port Elgin, Port Colborne and Goderich, Ontario



Highlights

- 5 property portfolio totalling approximately 30,000 sf
- Portfolio includes car washes, gas stations and retail buildings
- Locations throughout southern Ontario including two in the Greater Toronto Area
- The properties are available individually or as a portfolio

Click here to download the brochure

Click here to download the confidentiality agreement

For More Information Please Contact:

Toronto (HQ)

Kelly Avison⁺, AACI, Principal
 416.673.4030
 kelly.avison@avisonyoung.com

Toronto West

Ben Sykes^x, SIOR, Principal
 905.283.2324
 ben.sykes@avisonyoung.com

⁺ Broker ^x Sales Representative



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**AVISON
YOUNG**

CAPITAL MARKETS GROUP

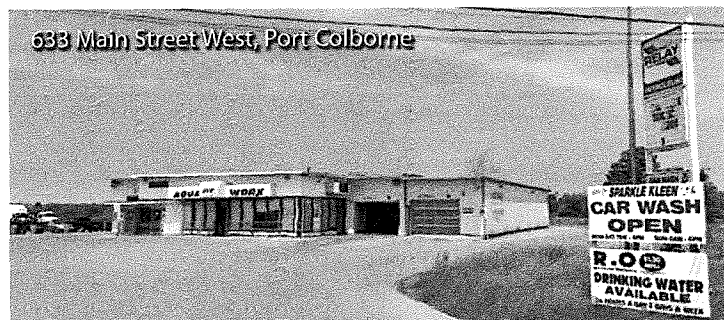
Auto Services Portfolio

Toronto, Burlington, Port Elgin, Port Colborne & Goderich, Ontario

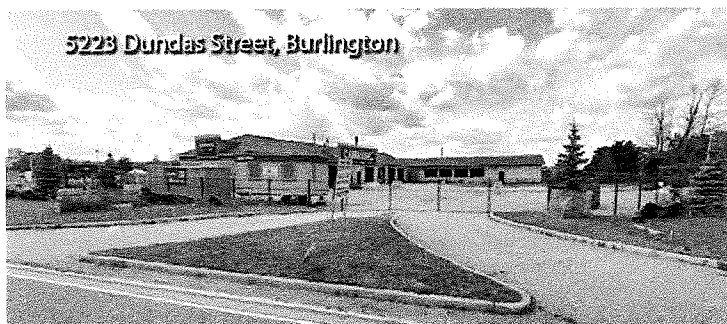
5462 Dundas Street West, Toronto



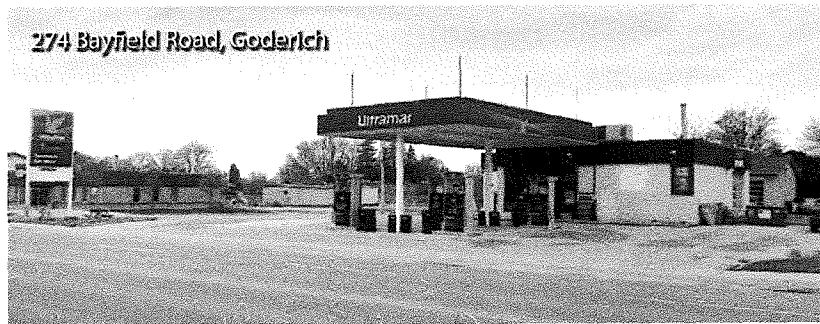
638 Main Street West, Port Colborne



5223 Dundas Street, Burlington



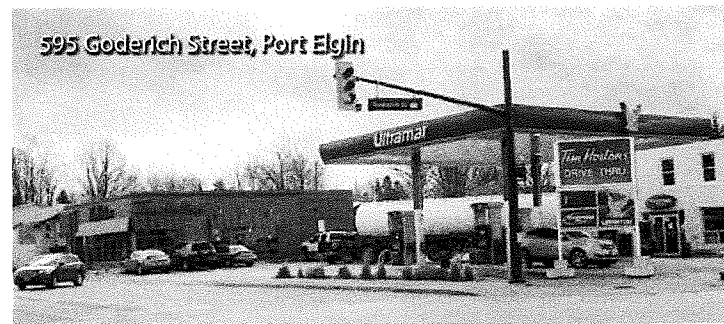
274 Bayfield Road, Goderich



591 Goderich Street, Port Elgin



595 Goderich Street, Port Elgin


Partnership. Performance.

- 5 property portfolio totalling approximately 30,000 sf
- Portfolio includes car washes, gas stations and retail buildings
- Locations throughout southern Ontario including two in the Greater Toronto Area

For more information please contact the listing agents:

Toronto (HQ)

 Kelly Avison*, AACI, Principal
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The Portfolio

Avison Young has been retained on an exclusive basis by the Receiver to arrange the sale of 100% freehold interest in a portfolio of 5 properties including car washes, gas stations and retail buildings. The Portfolio presents the opportunity to acquire commercial properties in various markets across Southern Ontario.

The Properties are available individually or as a portfolio.

Portfolio Details

Number of Properties	5
Total Building Area	~30,000 sf
Total Site Area	4.54 acres
Occupancy	100%



The Location

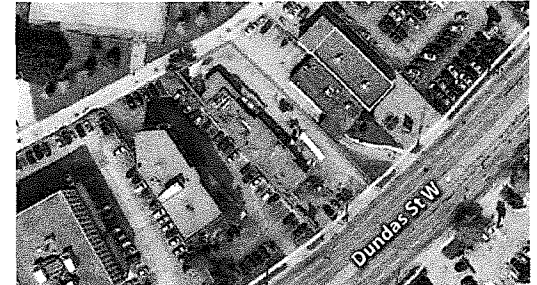
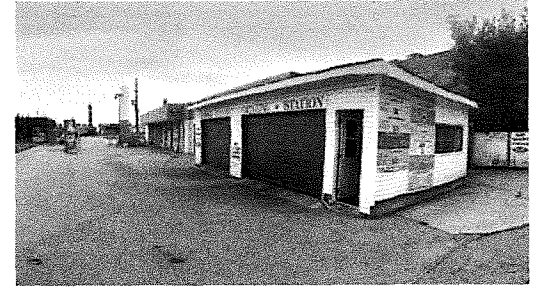
The Properties are located throughout Southern Ontario, including two in the Greater Toronto Area. Southern Ontario is the most densely populated region in Canada making up 35% of the Nation's population. The Region is home to Canada's largest financial sector and its borders with the US (New York and Michigan) make it a major hub of trade and economy.

The Properties benefit greatly from their locations which are all on or near major highways and regional roads and next to the Great Lakes. Their locations have near proximity to various amenities including retail options such as restaurants, plazas and shopping centres, and various forms of public transit.

5462 Dundas Street West, Toronto

The Property is a car wash and propane refilling station on a 0.4 acre rectangular site with future development potential. The car wash has a customer service area, a small office, storage room and car detailing area and the propane filling station has a 7,000 litre above ground tank.

The Property is located in the Etobicoke district of Toronto on a major east-west thoroughfare. Kipling GO train and subway station is within walking distance of the Property providing a convenient transit connection to the rest of the City. As well, the Property is 1 km east of Highway 427 and 2 km north of the Gardiner Expressway.



Property Details

Building Size	~4,000 sf
Site Area	0.4 acres
Frontage	90 ft
Depth	235 ft
Zoning	CL (Commercial)
Price	\$3,000,000

633 Main Street West, Port Colborne

The Property is a car wash with six self-serve bays, two automatic tunnel wash bays and two dog wash bays on a 1.92 acre site. There is office space at the south side of the building and the main mechanical room at its centre. The building has two mezzanine areas, one used as additional office space and the second as an employee lounge and kitchenette.

The Property is located in the west end of Port Colborne on Main Street West, a regional road also known as Highway 3, which runs east-west across Southern Ontario. The Riocan West Side Place Shopping Centre is located 300 m north-east of the Property.



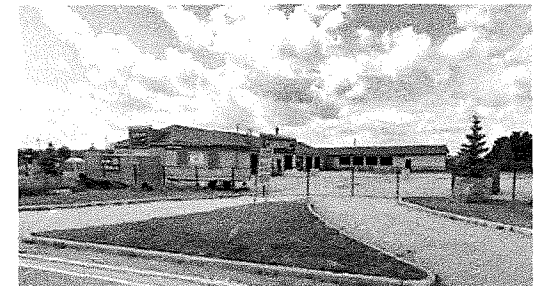
Property Details

Building Size	11,734 sf
Site Area	1.92 acres
Frontage	279 ft
Depth	300-400 ft
Zoning	HC (Highway Commercial)
Price	\$1,000,000

5223 Dundas Street, Burlington

The Property has a car wash currently under construction with nine self-serve bays and one automatic tunnel wash bay on a 1.13 acre site.

The Property is located in the north end of Burlington next to a large retail node which includes the Appleby Crossing Retail Centre and the Burlington North Smartcentres. The area has seen significant growth in recent years with the completion of various retail developments and the construction of the Link 2 Condos across the street from the Property. As well, Highway 407 is 1.4 km north of the Property providing access to the region's extensive highway network.



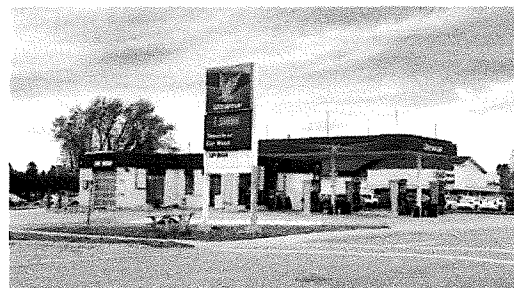
Property Details

Building Size	~5,400 sf
Site Area	1.13 acres
Frontage	186 ft
Depth	231 ft
Zoning	GE-1 (General Employment)
Price	\$2,500,000

274 Bayfield Road, Goderich

The Property is a gas station and car wash on a 0.49 acre corner site. The convenience store component on the east side of the building is approximately 600 sf with the automatic tunnel wash bay running along the west side of the building.

The Property is located on the south side of Goderich on Bayfield Road, a regional road also known as Highway 21, which runs along Lake Huron from Owen Sound down to Chatham-Kent. Suncoast Mall and the Maitland Recreation Centre are two blocks south of the Property and the Goderich Walmart Supercentre is 1.5 km to the east.



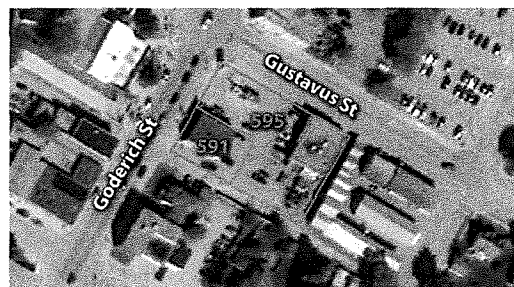
Property Details

Building Size	2,050 sf
Site Area	0.49 acres
Frontage	152 ft
Depth	140 ft
Zoning	C3 (Highway Commercial)
Price	\$2,900,000

591-595 Goderich Street, Port Elgin

The Property is a self-serve gas station with a freestanding Tim Hortons and a two storey building with a convenience store at grade and an apartment unit on the second level. The site has frontages on two streets providing excellent exposure.

The Property is located at the south corner of Goderich Street and Gustavus Street, the main intersection at the centre of Port Elgin. It is surrounded by amenities being located along the town's main commercial strip, just 1 km north of a major retail node.



Property Details

Convenience Store Size	4,014 sf
Tim Hortons Size	3,030 sf
Site Area	0.6 acres
Frontage	173 ft
Depth	234 ft
Zoning	CC (Commercial Core)
Price	\$3,500,000

Offering Guidelines

Offers/bids should indicate the names of the ultimate beneficial owners and their respective interests. A form of Agreement of Purchase and Sale will be made available to parties wishing to submit an offer. Offers should be submitted through the listing agents.

Prospective purchasers shall be advised as and when offers will be entertained by the Receiver.

For more information please contact the listing agents:

Toronto (HQ)

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Partnership. Performance.

- 4,000 sf car wash and propane fill-up station
- Situated on a 0.4 acre site zoned CL - Commercial
- 90 ft of frontage on Dundas Street West, a major east-west thoroughfare through the City
- Located in the Etobicoke district of Toronto, walking distance from Kipling GO/Subway station
- 1 km east of Highway 427 and 2 km north of the Gardiner Expressway

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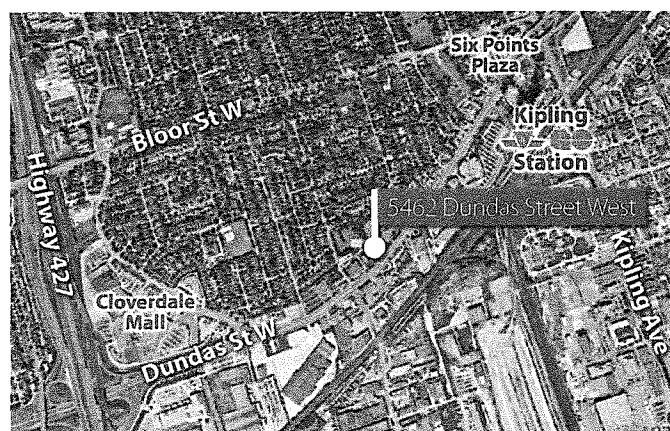
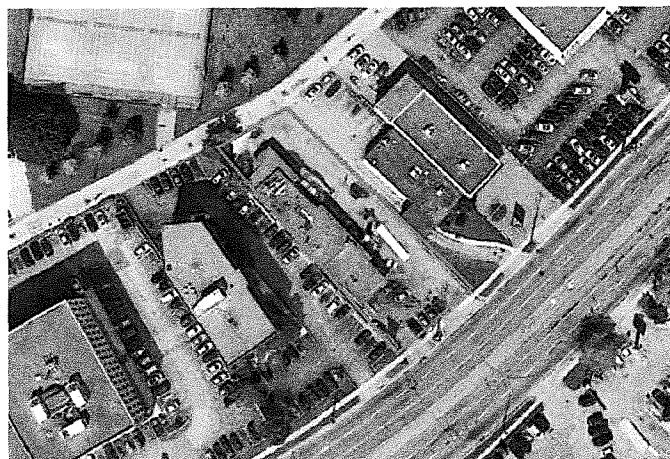
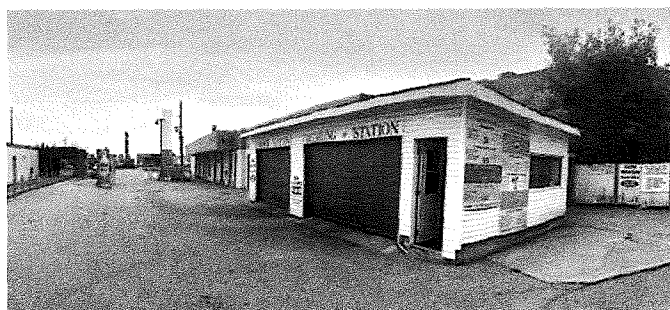
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5462 Dundas Street West, Toronto

The Property is currently a car wash and propane refilling station on a 0.4 acre rectangular site with future development potential. The car wash has a customer service area, a small office, storage room and car detailing area and the propane filling station has a 7,000 litre tank. The Property's close proximity to a GO/TTC subway station and Mixed Use official plan designation make the site a good candidate for a possible land assembly and/or re-development.



Property Details

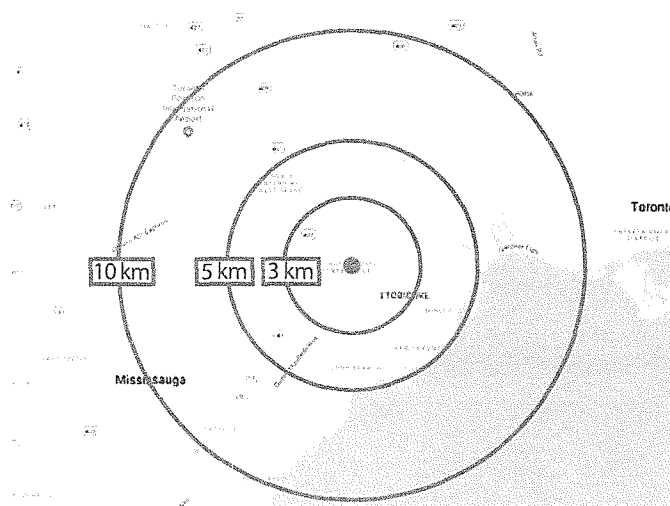
Building Size	~4,000 sf
Site Area	0.4 acres
Frontage	90 ft
Depth	235 ft
Zoning	CL (Commercial)
Official Plan	Mixed Use
Price	\$3,000,000

Location

The Property is located in the Etobicoke district of Toronto on a major east-west thoroughfare. Kipling GO train and subway station is within walking distance of the Property providing a convenient transit connection to the rest of the City. As well, the Property is 1 km east of Highway 427 and 2 km north of the Gardiner Expressway.

2016 Trade Area Demographics

	3 km	5 km	10 km
Total Population	84,937	253,701	928,125
Median Age (Years)	41.3	41.2	40.0
Number of Households	35,431	104,384	379,066
Avg. Household Size	2.86	2.88	2.89
No. of Children Per Family	1.0	1.1	1.1
Avg. Household Income	\$119,923	\$128,728	\$106,027



Surrounding Developments



#	Development Address	Description	Status
1	5500 Dundas Street West	Mixed commercial-retail development, 8,020 square metres	Rezoning approved, site plan under review
2	5509 Dundas Street West	12 storey residential, 114 units	Under review
3	5415 Dundas Street West	26 storey mixed use, 393 units	Rezoning approved
4	5365 Dundas Street West	Phase 1 - 28 storey residential, 283 units Phase 2 - 24 & 21 storey residential, 518 units Phase 3 - 36 & 32 storey residential, 685 units	Phase 1 completed 2018 Phase 2 under review Phase 3 under review
5	5245 Dundas Street West	40 storey mixed use	Approved, under construction

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5223 Dundas Street
Burlington, Ontario



Partnership. Performance.

- 5,400 sf car wash with nine self-serve bays and one automatic tunnel wash bay
- Situated on a 1.13 acre site zoned GE-1 General Employment
- 186 ft of frontage on Dundas Street, a major east-west thoroughfare through the GTA
- Located in the city of Burlington, next to a large retail node
- 1.4 km south of Highway 407 and 4 km north of Highway 403

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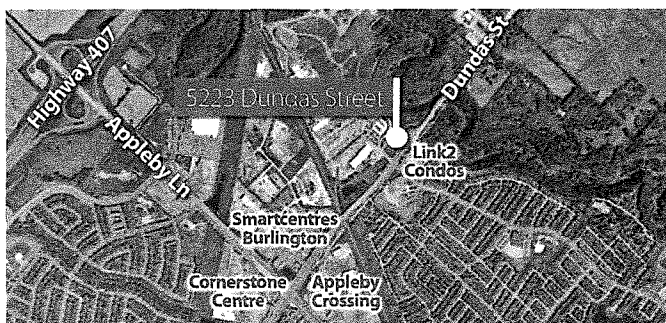
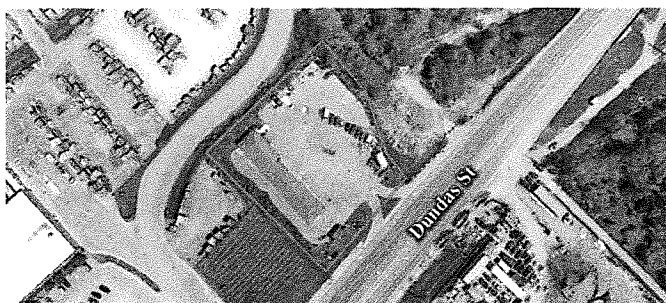
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5223 Dundas Street, Burlington

The Property has a car wash currently under construction with nine self-serve bays and one automatic tunnel wash bay on a 1.13 acre site. The site has substantial frontage on a major thoroughfare providing excellent exposure.

Property Details

Building Size	~5,400 sf
Site Area	1.13 acres
Frontage	186 ft
Depth	231 ft
Zoning	GE-1 (General Employment)
Price	\$2,500,000

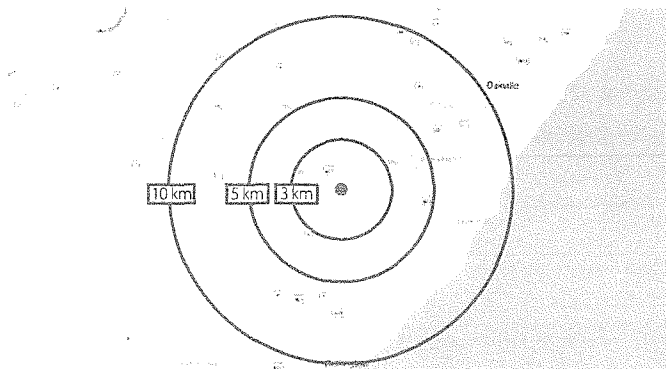


Location

The Property is located in the north of Burlington next to a large retail node which includes the Appleby Crossing Retail Centre and the Burlington North Smartcentres. The area has seen significant growth in recent years with the completion of various retail developments and the construction of the Link 2 Condos across the street from the Property. As well, Highway 407 is 1.4 km north of the Property providing access to the region's extensive highway network.

2016 Trade Area Demographics

	3 km	5 km	10 km
Total Population	45,221	92,512	317,567
Median Age (Years)	37.0	37.8	40.7
Number of Households	14,709	30,493	113,407
Avg. Household Size	3.1	3.0	2.8
No. of Children Per Family	1.4	1.3	1.2
Avg. Household Income	\$154,572	\$147,215	\$141,788



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633 Main Street West

Port Colborne, Ontario



Partnership. Performance.

- 11,734 sf car wash with six self-serve bays and two automatic tunnel wash bays
- Situated on a 1.92 acre site zoned HC - Highway Commercial
- 278 ft of frontage on Main Street West, a major east-west thoroughfare through the Town
- Located in west Port Colborne near multiple retail centres

For more information please contact the listing agents:

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Platinum member

633 Main Street West, Port Colborne

The Property is a car wash with six self-serve bays, two automatic tunnel wash bays and two dog wash bays on a 1.92 acre site. There is office space at the south side of the building and the main mechanical room at its centre. The building has two mezzanine areas, one used as additional office space and the second as an employee lounge and kitchenette.



Property Details

Building Size	11,734 sf
Site Area	1.92 acres
Frontage	278 ft
Depth	300-400 ft
Zoning	HC (Highway Commercial)
Price	\$1,000,000



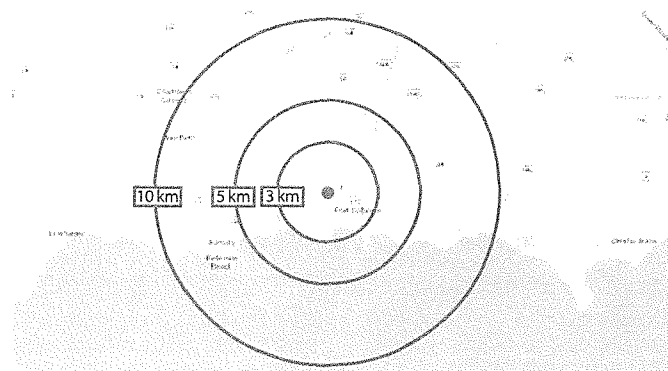
Location

The Property is located in the west end of Port Colborne on Main Street West, a regional road also known as Highway 3, which runs east-west across Southern Ontario. The Riocan West Side Place Shopping Centre is located 300 m north-east of the Property.



2016 Trade Area Demographics

	3 km	5 km	10 km
Total Population	15,788	17,480	32,133
Median Age (Years)	50.6	50.6	48.8
Number of Households	7,083	7,835	13,866
Avg. Household Size	2.2	2.2	2.3
No. of Children Per Family	2.68	2.69	2.71
Avg. Household Income	\$74,110	\$76,686	\$74,651



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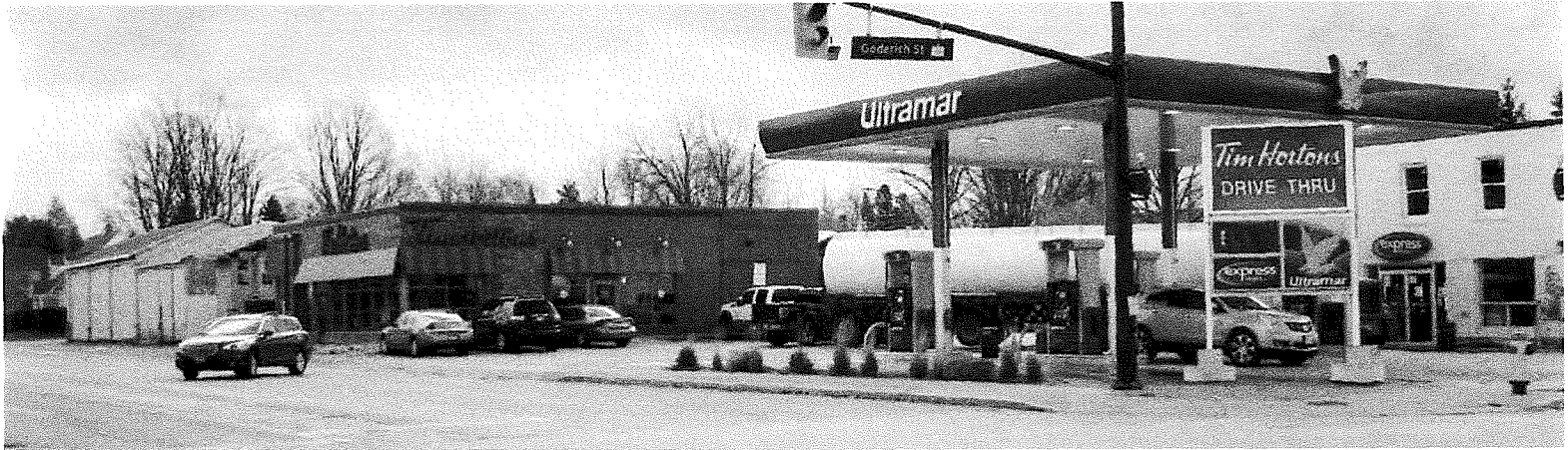


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**AVISON
YOUNG**

CAPITAL MARKETS GROUP

591-595 Goderich Street
Port Elgin, Ontario



Partnership. Performance.

- 4,014 sf convenience store, 3,030 sf Tim Hortons, and a gas station
- Situated on a 0.6 acre corner site zoned CC - Commercial Core
- 173 ft of frontage on Goderich Street in downtown Port Elgin
- Located on a major north-south thoroughfare, north of a large retail node

For more information please contact the listing agents:

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591-595 Goderich Street, Port Elgin

The Property is a self-serve gas station with a freestanding Tim Hortons and a two storey building with a convenience store at grade and an apartment unit on the second level. The site has frontages on two streets providing excellent exposure.



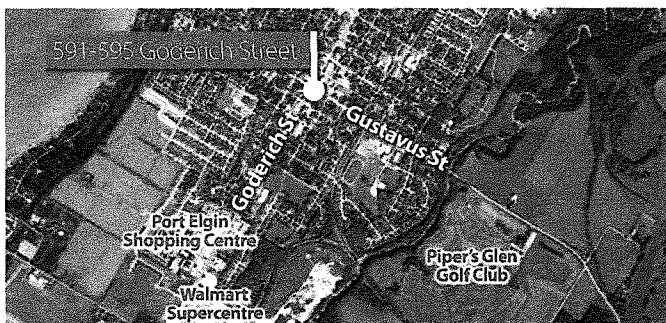
Property Details

Convenience Store Size	4,014 sf
Tim Hortons Size	3,030 sf
Site Area	0.6 acres
Frontage	173 ft
Depth	234 ft
Zoning	CC (Commercial Core)
Price	\$3,500,000



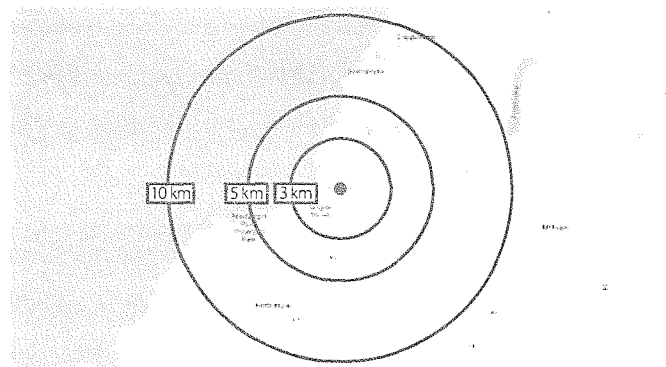
Location

The Property is located at the south corner of Goderich Street and Gustavus Street, the main intersection at the centre of Port Elgin. It is surrounded by amenities being located along the town's main commercial strip, just 1km north of a major retail node.



2016 Trade Area Demographics

	3 km	5 km	10 km
Total Population	9,701	10,056	14,670
Median Age (Years)	44.7	44.9	48.2
Number of Households	4,210	4,296	6,347
Avg. Household Size	2.3	2.3	2.2
No. of Children Per Family	0.8	0.9	0.8
Avg. Household Income	\$138,475	\$138,058	\$136,800



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274 Bayfield Road
Goderich, Ontario



Partnership. Performance.

- 2,050 sf gas station and car wash
- Situated on a 0.49 acre site zoned C3 (Highway Commercial)
- 152 ft of frontage on Bayfield Road, a major north-south thoroughfare through Goderich
- Located near various amenities such as retail and recreation centres

For more information please contact the listing agents:

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274 Bayfield Road, Goderich

The Property is a gas station and car wash on a 0.49 acre corner site. The convenience store component on the east side of the building is approximately 600 sf with the automatic tunnel wash bay running along the west side of the building.

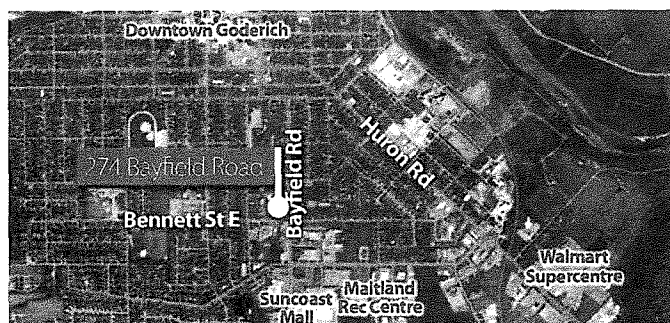
Property Details

Building Size	2,050 sf
Site Area	0.49 acres
Frontage	152 ft
Depth	140 ft
Zoning	C3 (Highway Commercial)
Price	\$2,900,000



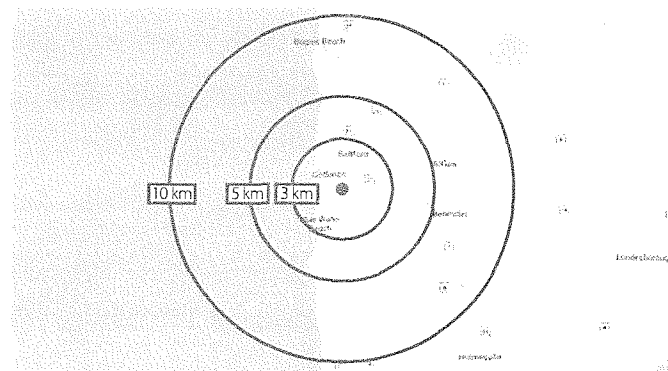
Location

The Property is located on the south side of Goderich on Bayfield Road, a regional road also known as Highway 21, which runs along Lake Huron from Owen Sound down to Chatham-Kent. Suncoast Mall and the Maitland Recreation Centre are two blocks south of the Property and the Goderich Walmart Supercentre is 1.5 km to the east.



2016 Trade Area Demographics

	3 km	5 km	10 km
Total Population	9,420	9,574	11,125
Median Age (Years)	52.4	52.5	51.6
Number of Households	4,336	4,362	4,949
Avg. Household Size	2.1	2.1	2.2
No. of Children Per Family	0.8	0.8	0.8
Avg. Household Income	\$88,567	\$88,541	\$89,186



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Platinum member


Prepared by: EMILY KACZYNSKA, Administrator
AVISON YOUNG COMMERCIAL REAL ESTATE (ONTARIO), BROKERAGE
 77 City Centre Dr Suite 301, Mississauga, ON L5B1M5 905-712-2100

Printed on 12/17/2018 2:53:57 PM

	5462 Dundas St W		List: \$3,000,000.00
	Toronto Ontario M9B1B4		For Sale
Toronto W08 Islington-City Centre West Toronto 113-6-Q		SPIS: N	For: Sale
Taxes: \$27,841.00 / 2018 / Annual		Last Status: New	
Legal: Pt Lt8, Con5 Colonel Smith's Tract, Part 3*		DOM: 0	
Commercial/Retail		Occup: Vacant	Lse Term Months: /
Retail		Freestanding: Y	SPIS: N
Automotive Related		Holdover: 90	
Possession: 30 Days/Tbc		Franchise:	
Com Cndo Fee:			
Dir/Cross St: Dundas St W & Shaver Ave S			
MLS#: W4323291		Sellers: Rsm Canada Limited, Solely In Its Capacity As Court-Appointed **	
PIN#:		ARN#:	
Total Area:	4,000 Sq Ft	Survey:	
Ofc/Apt Area:		Lot/Bldg/Unit/Dim:	90 x 235 Feet Lot
Indust Area:		Lot Irreg:	0.40 Acres
Retail Area:	100 %	Bay Size:	
Apx Age:		%Bldg:	
Volts:		Washrooms:	
Amps:		Water:	Municipal
Zoning:	CI-Commercial	Water Supply:	
Truck Level:		Sewers:	San+Storm
Grade Level:		A/C:	Part
Drive-In:		Utilities:	A
Double Man:		Garage Type:	Outside/Surface
Clear Height:		Park Spaces:	#Trl Spc:
Sprinklers:	N	Energy Cert:	
Heat:	Other	Cert Level:	
Phys Hdcp-Eqp:		GreenPIS:	
Soil Test:		Out Storage:	
Rail:		Crane:	
Basement:	N	Elevator:	
UFFI:		Assessment:	
Chattels:		LLBO:	
Days Open:		Hours Open:	
Employees:		Seats:	
Area Infl:	Major Highway	Public Transit:	
Bus/Bldg Name:		For Year:	
Actual/Estimated:		Financial Stmt:	
Taxes:	Heat:	Gross Inc/Sales:	EstValueInv At Cost:
Insur:	Hydro:	-Vacancy Allow:	Com Area Upcharge:
Mgmt:	Water:	-Operating Exp:	% Rent:
Maint:	Other:	=NetIncB4Debt:	
Client Remks: 4,000 Sf Car Wash And Propane Fill-Up Station For Sale. Situated On A 0.4 Acre Site Zoned CI-Commercial. 90 Ft Of Frontage On Dundas St West Located In The Etobicoke District Of Toronto, Walking Distance From Kipling Go/Subway Station. 1Km East Of Highway 427 & 2Km North Of The Gardiner Expressway. The Car Wash Consists Of A Customer Service Area, Small Office, Storage Room And Car Detailing Area. The Propane Filling Station Has A 7,000 Litre Tank.			
Extras: Op Designates Property As Mixed-Use (Potential Re-Development Opportunity). *Legal Description: Part 3, 64R7025; Etobicoke, Toronto (P.I.N.: 07548-0145 (Lt)). ** Seller Name: Receiver And Manager Of 1496765 Ontario Ltd.			
Brkage Remks: Receiver-Seller Form Of Agreement Of Purchase And Sale Must Be Used For All Offers, And Final Sale Is Subject To Court Approval. All Tours By Pre-Arranged Appointment Only. Side Agreement In Place.			
AVISON YOUNG COMMERCIAL REAL ESTATE (ONTARIO), BROKERAGE Ph: 905-712-2100 Fax: 905-712-2937			
77 City Centre Dr Suite 301 Mississauga L5B1M5			
BEN SYKES, Salesperson 905-283-2324			
KELLY JOHN AVISON, Broker 416-673-4030			
Contract Date:	12/17/2018	Condition:	Ad: Y
Expiry Date:	3/18/2019	Cond Expiry:	Escape:
Last Update:	12/17/2018	CB Comm:	2.25%
			Original: \$3,000,000.00


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	5223 Dundas St		List: \$2,500,000.00
	Burlington Ontario L7M0Y6		For Sale
Burlington Tansley Halton		SPIS: N For: Sale	
Taxes: \$31,025.00 / 2018 / Annual		Last Status: New	
Legal: Ptl3, Con 1 Nel Nds, Pt2 20R14068; Burlington. *		DOM: 0	
Commercial/Retail		Occup: Vacant	Lse Term Months: /
Retail		Freestanding: Y	SPIS: N Holdover: 90
Automotive Related		Franchise:	
Possession: 30 Days/Tbc		Com Cndo Fee:	
Dir/Cross St: Dundas Street And Appleby Line			
MLS#: W4323375		Sellers: Rsm Canada Limited, Solely In Its Capacity As Court-Appointed**	
PIN#:		ARN#:	
Total Area: 7,515 Sq Ft		Survey:	Soil Test:
Ofc/Apt Area:		Lot/Bldg/Unit/Dim: 186 x 231 Feet	Out Storage:
Indust Area:		Lot	Rail:
Retail Area: 100 %		Lot Irreg: 1.13 Acres	Crane:
Apx Age:		Bay Size:	Basement:
Volts:		%Bldg:	Elevator:
Amps:		Washrooms:	UFFI:
Zoning: Ge-1 (General Employment)		Water: Municipal	Assessment:
Truck Level:		Water Supply:	Chattels:
Grade Level:		Sewers: San+Storm	LLBO:
Drive-In:		A/C: N	Days Open:
Double Man:		Utilties: A	Hours Open:
Clear Height:		Garage Type: Outside/Surface	Employees:
Sprinklers: N		Park Spaces: #Trl Spc:	Seats:
Heat: Other		Energy Cert:	Area Infl:
Phys Hdcp-Eqp:		Cert Level:	
GreenPIS:			
Bus/Bldg Name:		For Year:	Financial Stmt:
Actual/Estimated:			
Taxes:	Heat:	Gross Inc/Sales:	EstValueInv At Cost:
Insur:	Hydro:	-Vacancy Allow:	Com Area Upcharge:
Mgmt:	Water:	-Operating Exp:	% Rent:
Maint:	Other:	=NetIncB4Debt:	
Client Remks: 5,400 Sf (Approx) Partially Constructed Car Wash Building For Sale. Situated On A 1.13 Acre Site Zoned Ge-1. Substantial Frontage Along Dundas Street West, Located Near Major Retail Node & New High Density Residential. Building Is Partially Constructed. Part Of A Five Property Portfolio - Properties Can Be Purchased Individually Or As A Package.			
Extras: All Offers To Be On Vendor's Form Of Aps & Subject To Final Court Approval. *Legal Description: S/T Rights Of Owners Of Adjoining Parcels, If Any, Under 687274 **Seller Name: Receiver And Manager Of 1651033 Ontario Ltd.			
Brkage Remks: Receiver-Seller Form Of Agreement Of Purchase And Sale Must Be Used For All Offers, And Final Sale Is Subject To Court Approval. All Tours By Pre-Arranged Appointment Only. Side Agreement In Place.			
AVISON YOUNG COMMERCIAL REAL ESTATE (ONTARIO), BROKERAGE Ph: 905-712-2100 Fax: 905-712-2937			
77 City Centre Dr Suite 301 Mississauga L5B1M5			
BEN SYKES, Salesperson 905-283-2324			
KELLY JOHN AVISON, Broker 416-673-4030			
Contract Date: 12/17/2018		Condition:	Ad: N
Expiry Date: 3/18/2019		Cond Expiry:	Escape:
Last Update: 12/17/2018		CB Comm: 2.25%	Original: \$2,500,000.00

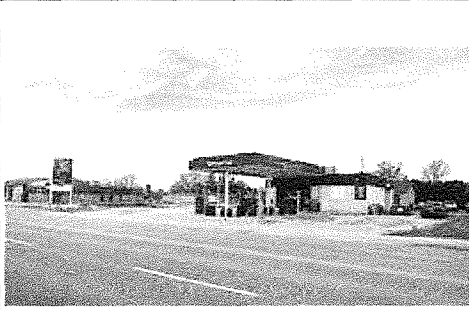
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	633 Main St W		List: \$1,000,000.00
	Port Colborne Ontario L3K 5V4		For Sale
Port Colborne Niagara		SPIS: N	For: Sale
Taxes: \$23,977.00 / 2018 / Annual		Last Status: New	
Legal: Pt Lt32, Conc 2, Humberstone, As In R0555223, *		DOM: 0	
Commercial/Retail	Occup: Vacant	Lse Term Months: /	
Service	Freestanding: Y	SPIS: N	Holdover: 90
Automotive Related	Possession: 30 Days/ Tbc		Franchise:
Dir/Cross St: Main Street West & Minor Road		Com Cndo Fee:	
MLS#: X4323406		Sellers: Rsm Canada Limited, Solely In Its Capacity As Court-Appointed **	
PIN#:		ARN#:	
Total Area: 11,734 Sq Ft	Survey:	Soil Test:	
Ofc/Apt Area:	Lot/Bldg/Unit/Dim: 278 x 0 Feet Lot	Out Storage:	
Indust Area:	Lot Irreg: 1.92 Acres	Rail:	
Retail Area: 100 %	Bay Size:	Crane:	
Apx Age:	%Bldg:	Basement:	
Volts:	Washrooms:	Elevator:	
Amps:	Water: Other	UFFI:	
Zoning: Hc - Highway Commercial	Water Supply:	Assessment:	
Truck Level:	Sewers: San Avail	Chattels:	
Grade Level:	A/C: N	LLBO:	
Drive-In:	Utilities: Y	Days Open:	
Double Man:	Garage Type: Outside/Surface	Hours Open:	
Clear Height:	Park Spaces: #Trl Spc:	Employees:	
Sprinklers: N	Energy Cert:	Seats:	
Heat: Other	Cert Level:	Area Infi:	
Phys Hdcp-Eqp:	GreenPIS:		
Bus/Bldg Name:	For Year:	Financial Stmt:	
Actual/Estimated:			
Taxes:	Heat:	Gross Inc/Sales:	EstValueInv At Cost:
Insur:	Hydro:	-Vacancy Allow:	Com Area Upcharge:
Mgmt:	Water:	-Operating Exp:	% Rent:
Maint:	Other:	=NetIncb4Debt:	
Client Remks: A Freestanding, Vacant Car Wash And Service Facility. Part Of A 5 Property Portfolio.			
Extras: All Offers To Be On Vendor's Forms Of Aps, And Subject To Final Court Approval. * Legal Description: Port Colborne. ** Seller Name: Receiver & Manager Of 1527020 Ontario Inc.			
Brkage Remks: Receiver-Seller Form Of Aps Must Be Used For All Offers, And Final Sale Is Subject To Court Approval. All Tours By Pre-Arranged Appointment Only. Part Of A 5 Property Portfolio-Properties May Be Purchased Individually Or As A Package. Side Agreement In Place.			
AVISON YOUNG COMMERCIAL REAL ESTATE (ONTARIO), BROKERAGE Ph: 905-712-2100 Fax: 905-712-2937			
77 City Centre Dr Suite 301 Mississauga L5B1M5			
BEN SYKES, Salesperson 905-283-2324			
KELLY JOHN AVISON, Broker 416-673-4030			
Contract Date: 12/17/2018	Condition:	Ad: N	
Expiry Date: 3/18/2019	Cond Expiry:	Escape:	
Last Update: 12/17/2018	CB Comm: 2.25%	Original: \$1,000,000.00	


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	274 Bayfield Rd Goderich Ontario N7A 3G6 Goderich Huron		List: \$2,900,000.00 For Sale
	SPIS: N For: Sale Taxes: \$8,183.53 / 2018 / Annual Last Status: New Legal: Pt Lt 8, Conc C, Goderich As In R238350, * DOM: 0		
Commercial/Retail Occup: Vacant Lse Term Months: / Service Freestanding: Y SPIS: N Holdover: 90 Automotive Related Franchise: Possession: 30 Days / Tbc Com Cndo Fee: Dir/Cross St: Bayfield Rd / Bennett St. East			
MLS#: X4323429		Sellers: Rsm Canada Limited, Solely In Its Capacity As Court-Appointed **	
PIN#:		ARN#:	
Total Area: 2,050 Sq Ft	Survey:	Soil Test:	
Ofc/Apt Area:	Lot/Bldg/Unit/Dim: 152 x 140 Feet	Out Storage:	
Indust Area:	Lot	Rail:	
Retail Area: 100 %	Lot Irreg: 0.49 Acres	Crane:	
Apx Age:	Bay Size:	Basement: N	
Volts:	%Bldg:	Elevator:	
Amps:	Washrooms:	UFFI:	
Zoning: C3-Highway Commerical	Water: Municipal	Assessment:	
Truck Level:	Water Supply:	Chattels:	
Grade Level:	Sewers: San+Storm	LLBO:	
Drive-In:	A/C: Part	Days Open:	
Double Man:	Utilities: Y	Hours Open:	
Clear Height:	Garage Type: Outside/Surface	Employees:	
Sprinklers: N	Park Spaces: #Trl Spc:	Seats:	
Heat: Other	Energy Cert:	Area Infi:	
Phys Hdcp-Eqp:	Cert Level:		
GreenPIS:			
Bus/Bldg Name:	For Year:	Financial Stmt:	
Actual/Estimated:			
Taxes:	Heat:	Gross Inc/Sales:	EstValueInv At Cost:
Insur:	Hydro:	-Vacancy Allow:	Com Area Upcharge:
Mgmt:	Water:	-Operating Exp:	% Rent:
Maint:	Other:	=NetIncB4Debt:	
Client Remks: A Freestanding, Vacant Gas Bar, Retail Kiosk And Automated Car Wash Facility. Ust's Are Relatively New. Part Of A 5 Property Portfolio.			
Extras: All Offers To Be On Vendor's Form Of Aps, And Subject To Final Court Approval. *Legal Description: Town Of Goderich. **Seller Name: Receiver And Manager Of 2496800 Ontario Inc. With No Personal Or Corporate Liability.			
Brkage Remks: Receiver-Seller Form Of Aps Must Be Used For All Offers, And Final Sale Is Subject To Court Approval. All Tours By Pre-Arranged Appointment Only. Part Of A 5 Property Portfolio-Properties May Be Purchased Individually Or As A Package. Side Agreement In Place.			
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77 City Centre Dr Suite 301 Mississauga L5B1M5			
BEN SYKES, Salesperson 905-283-2324			
KELLY JOHN AVISON, Broker 416-673-4030			
Contract Date: 12/17/2018	Condition:	Ad: N	
Expiry Date: 3/18/2019	Cond Expiry:	Escape:	
Last Update: 12/17/2018	CB Comm: 2.25%	Original: \$2,900,000.00	

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	591-595 Goderich St		List: \$3,500,000.00
	Saugeen Shores Ontario N0H 2C0		For Sale
Saugeen Shores Bruce		SPIS: N	For: Sale
Taxes: \$11,613.00 / 2018 / Annual		Last Status: New	
Legal: Lt 3, 1 Blk 9, Pl 11; Pt Lt 2, Blk 9, Pl 11, *		DOM: 0	
Commercial/Retail	Occup: Partial	Lse Term Months: /	
Multi-Use	Freestanding: Y	SPIS: N	Holdover: 90
Automotive Related	Possession: 30 Days / Tbc		Franchise:
Dir/Cross St: Goderich And Gustavus Street		Com Cndo Fee:	
MLS#: X4323566 Sellers: Rsm Canada Limited, Solely In Its Capacity As Court-Appointed** Contact After Exp: N			
PIN#: ARN#:			
Total Area: 7,040 Sq Ft	Survey:	Soil Test:	
Ofc/Apt Area: 2,000 Sq Ft	Lot/Bldg/Unit/Dim: 173 x 234 Feet	Out Storage:	
Indust Area: %	Lot	Rail:	
Retail Area: 5,000 Sq Ft	Lot Irreg: 0.60 Acres	Crane:	
Apx Age:	Bay Size:	Basement: Y	
Volts:	%Bldg:	Elevator:	
Amps:	Washrooms:	UFFI:	
Zoning: Cc - Commercial Core	Water: Municipal	Assessment:	
Truck Level:	Water Supply:	Chattels:	
Grade Level:	Sewers: San+Storm	LLBO:	
Drive-In:	A/C: Part	Days Open:	
Double Man:	Utilities: Y	Hours Open:	
Clear Height:	Garage Type: Outside/Surface	Employees:	
Sprinklers: N	Park Spaces: #Trl Spc:	Seats:	
Heat: Other	Energy Cert:	Area Infl:	
Phys Hdcp-Eqp:	Cert Level:		
GreenPIS:			
Bus/Bldg Name:	For Year:	Financial Stmt:	
Actual/Estimated:			
Taxes:	Heat:	Gross Inc/Sales:	EstValueInv At Cost:
Insur:	Hydro:	-Vacancy Allow:	Com Area Upcharge:
Mgmt:	Water:	-Operating Exp:	% Rent:
Maint:	Other:	=NetIncB4Debt:	
Client Remks: A Freestanding Single Storey Tim Horton's Pad (Land Lease), & A Two-Storey Mixed Use Building That Includes A Gas Bar, Convenience Store(S), A 2nd Floor 3-Bdrm Apartment & Basement Apartment & Storage Area. Gas Bar & Apartment Units Are Vacant. Gas Bar Equipment Relatively New. Tim Horton's & Small Retail Store Are The Only Tenants. Part Of A 5 Property Portfolio.			
Extras: All Offers To Be On Vendor's Form Of Aps & Subject To Final Court Approval. Ust's Are Relatively New. *Legal Description: Pts 1,2,3, 3R5963.			
**Seller Name: Receiver And Manager Of 2495087 Ontario Ltd. With No Personal Or Corporate Liability			
Brkage Remks: Receiver-Seller Form Of Aps Must Be Used For All Offers, And Final Sale Is Subject To Court Approval. All Tours By Pre-Arranged Appointment Only. Part Of A 5 Property Portfolio-Properties May Be Purchased Individually Or As A Package. Side Agreement In Place.			
AVISON YOUNG COMMERCIAL REAL ESTATE (ONTARIO), BROKERAGE Ph: 905-712-2100 Fax: 905-712-2937			
77 City Centre Dr Suite 301 Mississauga L5B1M5			
BEN SYKES, Salesperson 905-283-2324			
KELLY JOHN AVISON, Broker 416-673-4030			
Contract Date: 12/17/2018	Condition:	Ad: N	
Expiry Date: 3/18/2019	Cond Expiry:	Escape:	
Last Update: 12/17/2018	CB Comm: 2.25%	Original: \$3,500,000.00	



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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #66

07548-0145 (LT)

PAGE 1 OF 5
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:28:42

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

PROPERTY DESCRIPTION: PT LT 8, CON 5 COLONEL SMITH'S TRACT , PART 3 , 64R7025 ; ETOBICOKE , CITY OF TORONTO

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK 1741

PIN CREATION DATE:
1995/10/23

OWNERS' NAMES
1496765 ONTARIO LTD.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1995/10/23 ON THIS PIN						
WAS REPLACED WITH THE "PIN CREATION DATE" OF 1995/10/23						
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1995/10/20 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 1995/10/23 **						
EB187575	1957/08/19	CERTIFICATE				C
64R6287	1977/07/19	PLAN REFERENCE				C
EB481910	1977/08/12	AGREEMENT			BOROUGH OF ETOBICOKE	C
64R6807	1978/04/13	PLAN REFERENCE				C
64R7025	1978/07/20	PLAN REFERENCE				C
EB512494	1979/07/23	AGREEMENT			BOROUGH OF ETOBICOKE	C
TB321270	1986/05/20	TRANSFER		*** COMPLETELY DELETED ***		
					664338 ONTARIO LIMITED	
TB588483	1989/03/22	CHARGE		*** COMPLETELY DELETED ***		

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


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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
TB588484	1989/03/22	ASSIGNMENT GENERAL		*** COMPLETELY DELETED ***	HOUSEHOLD TRUST CO.	
TB619696	1989/07/17	CHARGE		*** COMPLETELY DELETED ***	KATZ, SARAH KERNERMAN, CELIA LEWIS, ALLEN LEOPOLD, LINDA FOGEL, MICHAEL BLOKHUIS, FLORENCE BENSON, DORA TEITEL, RUTH WASSERMAN, ETHEL 713860 ONTARIO LTD. BERACAS, EMILE TEITEL, MILTON CHERNEY, ERICA WISE, LAURIE CENTRAL GUARANTY TRUST CO., AS TRUSTEE FOR RRSP # 2406247 WISE, LARRY LEWIS, TOBIE LEWIS, SAUL HJD FINANCIAL SERVICES INC. MCLEOD, ALEX BANCROFT, BEVERLEY MAISTER, PHILIP BERGER, JEANNE GOLD, BARBARA	
TB619697	1989/07/17	ASSIGNMENT GENERAL		*** COMPLETELY DELETED ***		
TB713419	1990/09/11	TRANSFER OF CHARGE		*** COMPLETELY DELETED ***	VELLCO INVESTMENTS LTD.	
		REMARKS: TB619696				
TB717800	1990/10/04	TRANSFER OF CHARGE		*** COMPLETELY DELETED ***	VELLCO INVESTMENTS LTD	
		REMARKS: TB619697				
TB915068	1993/08/13	TRANSFER OF CHARGE		*** COMPLETELY DELETED ***		

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
					TD TRUST CO. TRUSTEE FOR RRSP 2937705	
		<i>REMARKS: TB619696</i>				
TB933231	1993/12/08	TRANSFER OF CHARGE		*** COMPLETELY DELETED ***	KAUR, KULBINDER	
C985832	1996/01/12	NOTICE		*** COMPLETELY DELETED *** 664338 ONTARIO LIMITED	HOUSEHOLD TRUST COMPANY	
		<i>REMARKS: TB588483</i>				
E65695	1997/03/05	TRANSFER OF CHARGE		*** COMPLETELY DELETED *** HOUSEHOLD TRUST COMPANY	ROMSPEN INVESTMENT CORPORATION AS TRUSTEE	
		<i>REMARKS: TB588483</i>				
E65696	1997/03/05	NOTICE		*** COMPLETELY DELETED *** HOUSEHOLD TRUST COMPANY	ROMSPEN INVESTMENT CORPORATION AS TRUSTEE	
		<i>REMARKS: ASSIGNMENT OF TB588484</i>				
E302255	1999/12/30	TRANS POWER SALE		*** COMPLETELY DELETED *** ROMSPEN INVESTMENT CORPORATION	1373381 ONTARIO CORP.	
E302256	1999/12/30	CHARGE		*** COMPLETELY DELETED *** 1373381 ONTARIO CORP.	ROMSPEN INVESTMENT CORPORATION	
E302257	1999/12/30	NOTICE		*** COMPLETELY DELETED *** 1373381 ONTARIO CORP.	ROMSPEN INVESTMENT CORPORATION	
		<i>REMARKS: RENTS E302256</i>				
E490411	2001/12/20	DISCH DF CHARGE		*** COMPLETELY DELETED *** ROMSPEN INVESTMENT CORPORATION		
		<i>REMARKS: RE: E302256</i>				
E490412	2001/12/20	TRANSFER	\$1,640,000	1373381 ONTARIO CORP.	1496765 ONTARIO LTD.	C
		<i>REMARKS: PLANNING ACTS STATEMENTS</i>				
E490413	2001/12/20	CHARGE		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	BUSINESS DEVELOPMENT BANK OF CANADA	
E490414	2001/12/20	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** BUSINESS DEVELOPMENT BANK OF CANADA	1496765 ONTARIO LTD.	
		<i>REMARKS: E490413 RENTS</i>				
AT1018149	2005/12/21	CHARGE		*** COMPLETELY DELETED ***		

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 ON 2018/06/20 AT 09:28:42

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
AT1018179	2005/12/21	NO ASSGN RENT GEN		1496765 ONTARIO LTD. *** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	ROYAL BANK OF CANADA ROYAL BANK OF CANADA	
		REMARKS: AT1018149				
AT2764386	2011/07/26	CHARGE		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
AT2764422	2011/07/26	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
		REMARKS: AT2764386				
AT2779840	2011/08/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** BUSINESS DEVELOPMENT BANK OF CANADA		
		REMARKS: E490413.				
AT2993059	2012/04/18	CHARGE		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
AT2993061	2012/04/18	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
		REMARKS: AT2993059.				
AT3551060	2014/04/02	CHARGE	\$1,000,000	1496765 ONTARIO LTD.	BANK OF MONTREAL	C
AT3633478	2014/07/15	CHARGE	\$2,450,000	1496765 ONTARIO LTD.	BANK OF MONTREAL	C
AT3633479	2014/07/15	NO ASSGN RENT GEN		1496765 ONTARIO LTD.	BANK OF MONTREAL	C
AT3633480	2014/07/15	POSTPONEMENT		BANK OF MONTREAL	BANK OF MONTREAL	C
AT3813811	2015/02/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** SMV FINANCIAL SERVICE INC.		
		REMARKS: AT2764386.				
AT3813814	2015/02/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** SMV FINANCIAL SERVICE INC.		
		REMARKS: AT2993059.				
AT3825609	2015/03/05	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
		REMARKS: AT1018149.				

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

 LAND
 REGISTRY
 OFFICE #66

07548-0145 (LT)

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 PREPARED FOR Shalan01
 ON 2018/06/20 AT 09:28:42

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
AT3828141	2015/03/09	CHARGE		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
AT3828181	2015/03/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1496765 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
		REMARKS: AT3828141.				
AT4222513	2016/05/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** SMV FINANCIAL SERVICE INC.		
		REMARKS: AT3828141.				
AT4886114	2018/06/14	CHARGE	5572,000	1496765 ONTARIO LTD.	.10831824 CANADA INC	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #20

07201-0178 (LT)

PAGE 1 OF 2
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:19:16

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

PROPERTY DESCRIPTION: PT LT 3, CON 1 NEL NDS, PTS 1 & 2, 20R18227 SAVE & EXCEPT PT 1 20R19559; SUBJECT TO AN EASEMENT IN GROSS OVER PART 1 PLAN 20R18227 AS IN HR756568; CITY OF BURLINGTON

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
DIVISION FROM 07201-0106

PIN CREATION DATE:
2014/06/02

OWNERS' NAMES
1651033 ONTARIO LTD.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2014/06/02 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 41(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 1997/10/27 **						
20R16477	2005/12/15	PLAN REFERENCE				C
20R18227	2009/04/17	PLAN REFERENCE				C
HR746940	2009/04/24	NOTICE		THE CORPORATION OF THE CITY OF BURLINGTON		C
HR756566	2009/06/03	NOTICE		THE REGIONAL MUNICIPALITY OF HALTON		C
HR756568	2009/06/03	TRANSFER EASEMENT		GLENORCHY PROPERTIES INC.	THE REGIONAL MUNICIPALITY OF HALTON	C
HR821104	2010/02/23	TRANSFER	\$1	1651033 ONTARIO LTD.	1651033 ONTARIO LTD.	C
HR1172775	2014/04/02	CHARGE	\$3,180,000	1651033 ONTARIO LTD.	BANK OF MONTREAL	C
HR1172776	2014/04/02	NO ASSGN RENT GEN		1651033 ONTARIO LTD.	BANK OF MONTREAL	C
REMARKS: RENTS - HR1172775						
HR1177413	2014/04/28	NOTICE		THE CORPORATION OF THE CITY OF BURLINGTON		C

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #20

07201-0178 (LT)

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
HR1196588	2014/07/15	CHARGE	\$1,000,000	1651033 ONTARIO LTD.	BANK OF MONTREAL	C
HR1198829	2014/07/23	LIEN		*** COMPLETELY DELETED *** HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE		
HR1251984	2015/03/09	CHARGE		*** COMPLETELY DELETED *** 1651033 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
HR1251986	2015/03/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1651033 ONTARIO LTD.	SMV FINANCIAL SERVICE INC.	
		REMARKS: RENTS HR1251984				
HR1267480	2015/05/22	DISCHARGE INTEREST		*** COMPLETELY DELETED *** HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE		
		REMARKS: HR1198829.				
HR1358205	2016/05/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** SMV FINANCIAL SERVICE INC.		
		REMARKS: HR1251984.				
20R21029	2018/02/08	PLAN REFERENCE				C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #59

64139-0013 (LT)

PAGE 1 OF 2
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:33:22

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

PROPERTY DESCRIPTION: PT LT 32 CON 2 HUMBERSTONE AS IN RO555223 ; PORT COLBORNE

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
1999/01/18

OWNERS' NAMES
1527020 ONTARIO INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1999/01/18 ON THIS PIN**</p> <p>**WAS REPLACED WITH THE "PIN CREATION DATE" OF 1999/01/18**</p> <p>** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1999/01/15 **</p> <p>**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:</p> <p>** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *</p> <p>** AND ESCHEATS OR FORFEITURE TO THE CROWN.</p> <p>** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF</p> <p>** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY</p> <p>** CONVENTION.</p> <p>** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.</p> <p>**DATE OF CONVERSION TO LAND TITLES: 1999/01/18 **</p>						
AA73912	1962/06/11	BYLAW				C
RO555223	1989/05/30	TRANSFER	\$6,342		YOUNG BROS. GARAGE LIMITED	C
LT218455	2002/07/31	CHARGE		*** COMPLETELY DELETED *** YOUNG BROS. GARAGE LIMITED	YOUNG, WILMER JOSEPH YOUNG, PEARL REBECCA	
SN32426	2004/05/06	NOTICE		YOUNG BROS. GARAGE LIMITED	THE CORPORATION OF THE CITY OF PORT COLBORNE	C
REMARKS: SITE PLAN AGREEMENT						
SN202559	2008/03/31	DISCH OF CHARGE		*** COMPLETELY DELETED *** YOUNG, WILMER JOSEPH YOUNG, PEARL REBECCA		
REMARKS: RE: LT218455						

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #59

64139-0013 (LT)

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
SN206710	2008/05/06	CHARGE		*** COMPLETELY DELETED *** YOUNG BROS. GARAGE LIMITED	ROYAL BANK OF CANADA	
SN249918	2009/07/03	APL CH NAME OWNER		YOUNG BROS. GARAGE LIMITED	1527020 ONTARIO INC.	C
SN343114	2012/04/18	CHARGE		*** COMPLETELY DELETED *** 1527020 ONTARIO INC.	SMV FINANCIAL SERVICE INC.	
SN343115	2012/04/18	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1527020 ONTARIO INC.	SMV FINANCIAL SERVICE INC.	
		REMARKS: SN343114 - RENTS				
SN428666	2015/03/05	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
		REMARKS: SN206710.				
SN486746	2016/10/18	CHARGE	\$1,550,000	1527020 ONTARIO INC.	BANK OF MONTREAL	C
SN486747	2016/10/18	NO ASSGN RENT GEN		1527020 ONTARIO INC.	BANK OF MONTREAL	C
		REMARKS: SN486746				
SN489034	2016/11/03	DISCH OF CHARGE		*** COMPLETELY DELETED *** SMV FINANCIAL SERVICE INC.		
		REMARKS: SN343114.				

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #3

33246-0422 (LT)

PAGE 1 DF 3
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:35:40

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

PROPERTY DESCRIPTION: PT LT 2 BLK 9 PL 11 PT 2, 3R5963; TOWN OF SAUGEEN SHORES

PROPERTY REMARKS: PLANNING ACT CONSENT AS IN R297750.

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
2006/08/21

OWNERS' NAMES
2495087 ONTARIO INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2006/08/18 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO: LAND TITLES: 2006/08/21 **						
R75489	1970/03/19	BYLAW				C
3R5963	1993/08/17	PLAN REFERENCE				C
R297853	1993/09/10	AGREEMENT			TOWN OF PORT ELGIN	C
R299540	1993/11/22	LEASE		*** DELETED AGAINST THIS PROPERTY ***	THE TDL GROUP LTD.	
R303986	1994/06/02	NOTICE		*** DELETED AGAINST THIS PROPERTY ***		
R303988	1994/06/02	TRANSFER		*** COMPLETELY DELETED ***	HALL, BRIAN EMORY	
BR6450	2007/08/31	TRANSFER		*** COMPLETELY DELETED *** HALL, BRIAN EMORY	POTOFSKY, PERRY AARON ROCHA, ANNA	
REMARKS: PLANNING ACT STATEMENTS						

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LAND
REGISTRY
OFFICE #3

PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

33246-0422 (LT)

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ON 2018/06/20 AT 09:35:40

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
BR6451	2007/08/31	CHARGE		*** COMPLETELY DELETED *** POTOFSKY, PERRY AARON ROCHA, ANNA	HALL, BRIAN EMORY	
BR18438	2008/08/25	TRANSFER		*** COMPLETELY DELETED *** ROCHA, ANNA	POTOFSKY, PERRY AARON	
BR74251	2013/03/08	NOTICE		*** COMPLETELY DELETED *** POTOFSKY, PERRY AARON POTOFSKY, PERRY AARON	HALL, BRIAN EMORY	
		REMARKS: BR6451				
3R9665	2015/01/22	PLAN REFERENCE				C
BR93875	2015/02/24	APL (GENERAL)		*** COMPLETELY DELETED *** POTOFSKY, PERRY AARON		
		REMARKS: DELETE R299540 & R303986				
BR94010	2015/02/27	DISCH OF CHARGE		*** COMPLETELY DELETED *** HALL, BRIAN EMORY		
		REMARKS: BR6451				
BR94011	2015/02/27	TRANSFER		*** COMPLETELY DELETED *** POTOFSKY, PERRY AARON POTOFSKY, PERRY AARON	2414660 ONTARIO LIMITED	
		REMARKS: PLANNING ACT STATEMENTS.				
BR99914	2015/09/09	CHARGE		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED	2472840 ONTARIO INC.	
BR103028	2015/12/09	TRANSFER		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED	2472840 ONTARIO INC.	
BR103029	2015/12/09	CHARGE		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.	BANK OF MONTREAL	
BR103030	2015/12/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.	BANK OF MONTREAL	
		REMARKS: BR103029.				
BR103375	2015/12/21	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.		

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

33246-0422 (LT)

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
REMARKS: BR99914.						
BR117856	2017/04/13	TRANSFER	\$1,250,000	2472840 ONTARIO INC.	2495087 ONTARIO INC.	C
REMARKS: PLANNING ACT STATEMENTS.						
BR117857	2017/04/13	CHARGE	\$2,360,000	2495087 ONTARIO INC.	BANK OF MONTREAL	C
BR117858	2017/04/13	NO ASSGN RENT GEN		2495087 ONTARIO INC.	BANK OF MONTREAL	C
REMARKS: BR117857						
BR120467	2017/06/22	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
REMARKS: BR103029.						

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #3

33246-0421 (LT)

PAGE 1 OF 3
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:37:23

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

PROPERTY DESCRIPTION: LT 3, 1 BLK 9 PL 11; PT LT 2 BLK 9 PL 11 PT 1 & 3, 3R5963; TOWN OF SAUGEEN SHORES

PROPERTY REMARKS: PLANNING ACT CONSENT AS IN R297751.

ESTATE/QUALIFIER: RECENTLY:
FEE SIMPLE FIRST CONVERSION FROM BOOK
LT CONVERSION QUALIFIED

FIN CREATION DATE:
2006/08/21

OWNERS' NAMES CAPACITY SHARE
2495087 ONTARIO INC.

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2006/08/18 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44 (1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70 (2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2006/08/21 **						
R75489	1970/03/19	BYLAW				C
R248038	1988/08/31	TRANSFER		*** COMPLETELY DELETED ***	C. E. MACTAVISH LIMITED	
R292071	1992/12/22	NOTICE		*** COMPLETELY DELETED ***		
3R5963	1993/08/17	PLAN REFERENCE				C
R297751	1993/09/03	TRANSFER		*** COMPLETELY DELETED ***	C. E. MACTAVISH LIMITED	
R297853	1993/09/10	AGREEMENT			TOWN OF PORT ELGIN	C
R299540	1993/11/22	LEASE			THE TDL GROUP LTD.	C
R303986	1994/06/02	NOTICE				C

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
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33246-0421 (LT)

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PREPARED FOR Shalan01
ON 2018/06/20 AT 09:37:23

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
R322135	1996/10/25	CHARGE		*** COMPLETELY DELETED ***	BANK OF MONTREAL	
R379283	2003/10/17	CHARGE		*** COMPLETELY DELETED ***	BANK OF MONTREAL	
R386787	2004/07/28	NOTICE		*** COMPLETELY DELETED ***	SHELL CANADA PRODUCTS LTD.	
LT61951	2006/10/12	CHARGE		*** COMPLETELY DELETED *** C. E. MACTAVISH LIMITED	BANK OF MONTREAL	
LT62515	2006/11/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
		REMARKS: RE: R322135				
LT62516	2006/11/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
		REMARKS: RE: R379283				
BR89646	2014/09/18	APL (GENERAL)		C.E. MACTAVISH LIMITED	THE TDL GROUP CO. THE TDL GROUP CORP. THE TDL GROUP	C
		REMARKS: LEASE EXTENSION & AMENDING AGREEMENT R299540				
3R9665	2015/01/22	PLAN REFERENCE				C
BR93921	2015/02/25	APL (GENERAL)		*** COMPLETELY DELETED *** C. E. MACTAVISH LIMITED		
		REMARKS: DELETE R386787				
BR93922	2015/02/25	APL (GENERAL)		*** COMPLETELY DELETED *** C. E. MACTAVISH LIMITED		
		REMARKS: DELETE R292071				
BR94012	2015/02/27	TRANSFER		*** COMPLETELY DELETED *** C. E. MACTAVISH LIMITED	2414660 ONTARIO LIMITED	
		REMARKS: PLANNING ACT STATEMENTS.				
BR95707	2015/05/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
		REMARKS: LT61951.				

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

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33246-0421 (LT)

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
BR98005	2015/07/14	NOTICE	\$1	THE CORPORATION OF THE TOWN OF SAUGEEN SHORES	2414660 ONTARIO LIMITED	C
BR99916	2015/09/09	CHARGE		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED	2472840 ONTARIO INC.	
BR103028	2015/12/09	TRANSFER		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED	2472840 ONTARIO INC.	
BR103029	2015/12/09	CHARGE		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.	BANK OF MONTREAL	
BR103030	2015/12/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.	BANK OF MONTREAL	
		REMARKS: BR103029.				
BR103031	2015/12/09	POSTPONEMENT		*** COMPLETELY DELETED *** THE TDL GROUP LTD.	BANK OF MONTREAL	
		REMARKS: R299540 TO BR103029				
BR103376	2015/12/21	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2472840 ONTARIO INC.		
		REMARKS: BR99916.				
BR103386	2015/12/21	NOTICE OF LEASE		2472840 ONTARIO INC.	CST CANADA CO.	C
BR117856	2017/04/13	TRANSFER	\$1,250,000	2472840 ONTARIO INC.	2495087 ONTARIO INC.	C
		REMARKS: PLANNING ACT STATEMENTS.				
BR117857	2017/04/13	CHARGE	\$2,360,000	2495087 ONTARIO INC.	BANK OF MONTREAL	C
BR117858	2017/04/13	NO ASSGN RENT GEN		2495087 ONTARIO INC.	BANK OF MONTREAL	C
		REMARKS: BR117857				
BR120467	2017/06/22	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
		REMARKS: BR103029.				
BR125522	2017/11/02	APL CH NAME INST		CST CANADA CO.	COUCHE-TARD INC.	C
		REMARKS: BR103386.				
BR125712	2017/11/08	NO ASSG LESSEE INT		COUCHE-TARD INC.	PARKLAND FUEL CORPORATION	C
		REMARKS: BR103386.				

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



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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

LAND
REGISTRY
OFFICE #22

41142-0029 (LT)

PAGE 1 OF 4
PREPARED FOR Shalan01
ON 2018/06/20 AT 09:14:03

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

PROPERTY DESCRIPTION: PT LT 8 CON C GODERICH AS IN R238350; TOWN OF GODERICH

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
2000/07/24

OWNERS' NAMES
2496800 ONTARIO INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 2000/07/24 ON THIS PIN**</p> <p>**WAS REPLACED WITH THE "PIN CREATION DATE" OF 2000/07/24**</p> <p>** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2000/07/21 **</p> <p>**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:</p> <p>** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES * AND ESCHEATS OR FORFEITURE TO THE CROWN.</p> <p>** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY CONVENTION.</p> <p>** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.</p> <p>**DATE OF CONVERSION TO LAND TITLES: 2000/07/24 **</p>						
R44303	1960/11/17	BYLAW				C
R51532	1962/03/23	LEASE		*** COMPLETELY DELETED ***	CANADIAN PETROFINA LIMITED	
R238350	1987/11/02	TRANSFER		*** COMPLETELY DELETED ***	INDY'S FUELS INC.	
R238351	1987/11/02	CHARGE		*** COMPLETELY DELETED ***	THE TORONTO-DOMINION BANK	
R240616	1988/03/04	AGREEMENT			TOWN OF GODERICH	C
R240963	1988/03/25	NOTICE DE LEASE		*** COMPLETELY DELETED ***	PETRO-CANADA INC.	

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

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PAGE 2 OF 4
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* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
R240964	1988/03/25	CHARGE		*** COMPLETELY DELETED ***	PETRO-CANADA INC.	
LT8231	2001/05/25	APL (GENERAL)		*** COMPLETELY DELETED *** INDY'S FUELS INC.		
		REMARKS: R51532				
LT8232	2001/05/25	APL (GENERAL)		*** COMPLETELY DELETED *** INDY'S FUELS INC.		
		REMARKS: R240963				
LT8233	2001/05/25	TRANSFER		*** COMPLETELY DELETED *** INDY'S FUELS INC.	BRADSHAW FUELS LTD.	
LT8234	2001/05/25	DISCH OF CHARGE		*** COMPLETELY DELETED *** PETRO-CANADA		
		REMARKS: RE: R240964				
LT8235	2001/05/25	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE TORONTO-DOMINION BANK		
		REMARKS: RE: R238351				
HC7134	2003/12/02	TRANSFER		*** COMPLETELY DELETED *** BRADSHAW FUELS LTD.	LEE, HEEKYUNG LEE, INKI	
		REMARKS: PLANNING ACT STATEMENTS				
HC7135	2003/12/02	CHARGE		*** COMPLETELY DELETED *** LEE, HEEKYUNG LEE, INKI	KOREA EXCHANGE BANK OF CANADA	
HC7136	2003/12/02	CHARGE		*** COMPLETELY DELETED *** LEE, HEEKYUNG LEE, INKI	BRADSHAW FUELS LTD.	
HC7140	2003/12/02	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** LEE, HEEKYUNG LEE, INKI	KOREA EXCHANGE BANK OF CANADA	
		REMARKS: HC7135				
HC112365	2015/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** BRADSHAW FUELS LTD.		
		REMARKS: HC7136				

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PAGE 3 OF 4
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* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
HC112481	2015/12/16	TRANSFER		*** COMPLETELY DELETED *** LEE, HEEKYUNG LEE, INKI	2251481 ONTARIO INC.	
HC112482	2015/12/16	CHARGE		*** COMPLETELY DELETED *** 2251481 ONTARIO INC.	MIJAR LIMITED	
HC112483	2015/12/16	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2251481 ONTARIO INC.	MIJAR LIMITED	
		REMARKS: HC112482				
HC112486	2015/12/16	CHARGE		*** COMPLETELY DELETED *** 2251481 ONTARIO INC.	2398804 ONTARIO INC.	
HC113733	2016/02/22	DISCH OF CHARGE		*** COMPLETELY DELETED *** KOREA EXCHANGE BANK OF CANADA		
		REMARKS: HC7135.				
HC114870	2016/04/18	TRANSFER		*** COMPLETELY DELETED *** 2251481 ONTARIO INC.	2414660 ONTARIO LIMITED	
		REMARKS: PLANNING ACT STATEMENTS.				
HC118977	2016/10/11	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2398804 ONTARIO INC.		
		REMARKS: HC112486.				
HC119120	2016/10/17	TRANSFER		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED	2066864 ONTARIO INC.	
		REMARKS: PLANNING ACT STATEMENTS.				
HC119122	2016/10/17	CHARGE		*** COMPLETELY DELETED *** 2066864 ONTARIO INC.	2414660 ONTARIO LIMITED	
HC119843	2016/11/16	NOTICE OF LEASE		CST CANADA CO.		C
HC120625	2016/12/19	TRANSFER	\$3,000,000	2066864 ONTARIO INC.	2496800 ONTARIO INC.	C
HC120626	2016/12/19	CHARGE	\$1,825,000	2496800 ONTARIO INC.	BANK OF MONTREAL	C
HC120627	2016/12/19	NO ASSGN RENT GEN		2496800 ONTARIO INC.	BANK OF MONTREAL	C
		REMARKS: HC120626				

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PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

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PAGE 4 OF 4
PREPARED FDR Shalan01
ON 2018/06/20 AT 09:14:03

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

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
HC120628	2016/12/19	CHARGE		*** COMPLETELY DELETED *** 2496800 ONTARIO INC.	2066864 ONTARIO INC.	
HC120629	2016/12/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** MIJAR LIMITED		
		REMARKS: HC112482.				
HC120630	2016/12/19	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2414660 ONTARIO LIMITED		
		REMARKS: HC119122.				
HC120631	2016/12/19	POSTPONEMENT		CST CANADA CO.	BANK DF MONTREAL	C
		REMARKS: HC119843 POST TO HC120626				
HC121775	2017/02/21	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2066864 ONTARIO INC.		
		REMARKS: HC120628.				
HC126905	2017/09/27	APL CH NAME INST		CST CANADA CO.	CST CANADA INC.	C
		REMARKS: HC119843.				
HC126906	2017/09/27	APL CH NAME INST		CST CANADA INC.	COUCHE-TARD INC.	C
		REMARKS: HC119843.				
HC126946	2017/09/28	NO ASSG LESSEE INT		COUCHE-TARD INC.	PARKLAND FUEL CORPDATION	C
		REMARKS: HC119843.				

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 5
Page(s): 5

SEARCH : Business Debtor : 1496765 ONTARIO LTD.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 5
Page(s): 5

SEARCH : Business Debtor : 1496765 ONTARIO LTD.

FAMILY : 1 OF 5 ENQUIRY PAGE : 1 OF 5
SEARCH : BD : 1496765 ONTARIO LTD.

00 FILE NUMBER : 694538082 EXPIRY DATE : 20MAR 2019 STATUS :
01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
REG NUM : 20140320 1003 1862 7719 REG TYP: P PPSA REG PERIOD: 5

02 IND DOB : IND NAME:
03 BUS NAME: 1496765 ONTARIO LTD.

OCN :

04 ADDRESS : 5462 DUNDAS STREET WEST
CITY : ETOBICOKE PROV: ON POSTAL CODE: M9B 1B4

05 IND DOB : IND NAME:
06 BUS NAME:

OCN :

07 ADDRESS :
CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10 YEAR MAKE X X MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS, DASILVA & SINTON, LLP(BD BANO792 AR)

17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 5
 SEARCH : BD : 1496765 ONTARIO LTD.

ENQUIRY PAGE : 2 OF 5

00 FILE NUMBER : 697612545 EXPIRY DATE : 02JUL 2019 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
 REG NUM : 20140702 1211 1862 5387 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1496765 ONTARIO LTD.

OCN :
 04 ADDRESS : 5462 DUNDAS STREET WEST
 CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

16 AGENT: SIMMONS, DASILVA & SINTON, LLP (BD BANO814)
 17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 3 OF 5
 SEARCH : BD : 1496765 ONTARIO LTD.

ENQUIRY PAGE : 3 OF 5

00 FILE NUMBER : 697687893 EXPIRY DATE : 04JUL 2019 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
 REG NUM : 20140704 1046 1862 5633 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1496765 ONTARIO LTD.

OCN :

04 ADDRESS : 5462 DUNDAS STREET WEST
 CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :

07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 X X
 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS, DASILVA & SINTON, LLP (BD BAN0814)

17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 4 OF 5
SEARCH : BD : 1496765 ONTARIO LTD.

ENQUIRY PAGE : 4 OF 5

00 FILE NUMBER : 721130337 EXPIRY DATE : 30SEP 2021 STATUS :
01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
REG NUM : 20160930 1336 1590 7911 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: 1496765 ONTARIO LTD.

OCN :

04 ADDRESS : 5462 DUNDAS STREET WEST, SUITE 1701
CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4
05 IND DOB : IND NAME:
06 BUS NAME: 1496765 ONTARIO LTD.

OCN :

07 ADDRESS : 274 BAYFIELD STREET
CITY : GODERICH PROV: ON POSTAL CODE: N7A 3G6

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1

10	GOODS	INVTY.	EQUIP	ACCTS	OTHER	INCL	AMOUNT	DATE OF MATURITY	OR NO	FIXED

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 5 OF 5
 SEARCH : BD : 1496765 ONTARIO LTD.

ENQUIRY PAGE : 5 OF 5

00 FILE NUMBER : 724822101 EXPIRY DATE : 13FEB 2022 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20170213 1448 1590 7051 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1496765 ONTARIO LTD.

OCN :

04 ADDRESS : 591 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C0
 05 IND DOB : IND NAME:
 06 BUS NAME: 1496765 ONTARIO LTD.

OCN :

07 ADDRESS : 595 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C1

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 X X X X X
 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 4
Page(s): 4

SEARCH : Business Debtor : 1651033 ONTARIO LTD.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 4
Page(s): 4

SEARCH : Business Debtor : 1651033 ONTARIO LTD.

FAMILY : 1 OF 4 ENQUIRY PAGE : 1 OF 4
SEARCH : BD : 1651033 ONTARIO LTD.

00 FILE NUMBER : 694538073 EXPIRY DATE : 20MAR 2019 STATUS :
01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
REG NUM : 20140320 1003 1862 7718 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: 1651033 ONTARIO LTD.

OCN :
04 ADDRESS : 5223 DUNDAS STREET
CITY : BURLINGTON PROV: ON POSTAL CODE: L7R 3X4

05 IND DOB : IND NAME:
06 BUS NAME:

OCN :
07 ADDRESS :
CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL
09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
10 X X X X X
YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS, DASILVA & SINTON, LLP (BD BANO792)

17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 4
 SEARCH : BD : 1651033 ONTARIO LTD.

ENQUIRY PAGE : 2 OF 4

00 FILE NUMBER : 694566261 EXPIRY DATE : 21MAR 2019 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
 REG NUM : 20140321 1019 1862 7812 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1651033 ONTARIO LTD.

OCN :

04 ADDRESS : 5223 DUNDAS STREET
 CITY : BURLINGTON PROV: ON POSTAL CODE: L7R 3X4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :

07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 YEAR MAKE X X MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

13

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15

16 AGENT: SIMMONS, DASILVA & SINTON, LLP (BD BANO792 AR)

17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 3 OF 4 ENQUIRY PAGE : 3 OF 4
 SEARCH : BD : 1651033 ONTARIO LTD.

00 FILE NUMBER : 721130319 EXPIRY DATE : 30SEP 2021 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20160930 1336 1590 7910 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1651033 ONTARIO LTD.

OCN :
 04 ADDRESS : 5462 DUNDAS STREET WEST, SUITE 1701
 CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4
 05 IND DOB : IND NAME:
 06 BUS NAME: 1651033 ONTARIO LTD.

OCN :
 07 ADDRESS : 274 BAYFIELD STREET
 CITY : GODERICH PROV: ON POSTAL CODE: N7A 3G6

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
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GENERAL COLLATERAL DESCRIPTION

13
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 15

16 AGENT: SIMMONS DA SILVA LLP
 17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 4 OF 4 ENQUIRY PAGE : 4 OF 4
 SEARCH : BD : 1651033 ONTARIO LTD.

00 FILE NUMBER : 724822092 EXPIRY DATE : 13FEB 2022 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20170213 1448 1590 7050 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1651033 ONTARIO LTD.

OCN :

04 ADDRESS : 591 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C0
 05 IND DOB : IND NAME:
 06 BUS NAME: 1651033 ONTARIO LTD.

OCN :

07 ADDRESS : 595 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C1

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
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 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 3
Page(s): 3

SEARCH : Business Debtor : 1527020 ONTARIO INC.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 3
Page(s): 3

SEARCH : Business Debtor : 1527020 ONTARIO INC.

FAMILY : 1 OF 3 ENQUIRY PAGE : 1 OF 3
SEARCH : BD : 1527020 ONTARIO INC.

00 FILE NUMBER : 721130346 EXPIRY DATE : 30SEP 2021 STATUS :
01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
REG NUM : 20160930 1337 1590 7912 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: 1527020 ONTARIO INC.

OCN :
04 ADDRESS : 633 MAIN STREET WEST
CITY : PORT COLBORNE PROV: ON POSTAL CODE: L3K 5V4
05 IND DOB : IND NAME:
06 BUS NAME:

OCN :
07 ADDRESS :
CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
BANK OF MONTREAL
09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
10 X X X X X
YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION
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16 AGENT: SIMMONS DA SILVA LLP
17 ADDRESS : 200-201 COUNTY COURT BLVD.
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 3 ENQUIRY PAGE : 2 OF 3
 SEARCH : BD : 1527020 ONTARIO INC.

00 FILE NUMBER : 721130364 EXPIRY DATE : 30SEP 2021 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20160930 1337 1590 7913 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 1527020 ONTARIO INC.

OCN :
 04 ADDRESS : 633 MAIN STREET WEST
 CITY : PORT COLBORNE PROV: ON POSTAL CODE: L3K 5V4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 YEAR MAKE X X MODEL V.I.N.

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 GENERAL COLLATERAL DESCRIPTION
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16 AGENT: SIMMONS DA SILVA LLP
 17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 3 OF 3
 SEARCH : BD : 1527020 ONTARIO INC.

ENQUIRY PAGE : 3 OF 3

00 FILE NUMBER : 724822119 EXPIRY DATE : 13FEB 2022 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20170213 1449 1590 7052 REG TYP: P PPSA REG PERIOD: 5

02 IND DOB : IND NAME:
 03 BUS NAME: 1527020 ONTARIO INC.

OCN :

04 ADDRESS : 591 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C0

05 IND DOB : IND NAME:
 06 BUS NAME: 1527020 ONTARIO INC.

OCN :

07 ADDRESS : 595 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C1

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1

CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

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 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 2
Page(s): 2

SEARCH : Business Debtor : 2495087 ONTARIO INC.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 2
Page(s): 2

SEARCH : Business Debtor : 2495087 ONTARIO INC.

FAMILY : 1 OF 2 ENQUIRY PAGE : 1 OF 2
SEARCH : BD : 2495087 ONTARIO INC.

00 FILE NUMBER : 724822065 EXPIRY DATE : 13FEB 2022 STATUS :
01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
REG NUM : 20170213 1447 1590 7048 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: 2495087 ONTARIO INC.

OCN :
04 ADDRESS : 591 GODERICH STREET
CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C0
05 IND DOB : IND NAME:
06 BUS NAME: 2495087 ONTARIO INC.

OCN :
07 ADDRESS : 595 GODERICH STREET
CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C1

08 SECURED PARTY/LIEN CLAIMANT :
BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
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YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION
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16 AGENT: SIMMONS DA SILVA LLP
17 ADDRESS : 200-201 COUNTY COURT BLVD.
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 2 ENQUIRY PAGE : 2 OF 2
 SEARCH : BD : 2495087 ONTARIO INC.

00 FILE NUMBER : 724822083 EXPIRY DATE : 13FEB 2022 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20170213 1447 1590 7049 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 2495087 ONTARIO INC.

OCN :
 04 ADDRESS : 591 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C0
 05 IND DOB : IND NAME:
 06 BUS NAME: 2495087 ONTARIO INC.

OCN :
 07 ADDRESS : 595 GODERICH STREET
 CITY : PORT ELGIN PROV: ON POSTAL CODE: N0H 2C1

08 SECURED PARTY/LIEN CLAIMANT :

BANK OF MONTREAL
 09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
 10 X X
 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 2
Page(s): 2

SEARCH : Business Debtor : 2496800 ONTARIO INC.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 2
Page(s): 2

SEARCH : Business Debtor : 2496800 ONTARIO INC.

FAMILY : 1 OF 2 ENQUIRY PAGE : 1 OF 2
SEARCH : BD : 2496800 ONTARIO INC.

00 FILE NUMBER : 721130283 EXPIRY DATE : 30SEP 2021 STATUS :
01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
REG NUM : 20160930 1335 1590 7908 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: 2496800 ONTARIO INC.

04 ADDRESS : 274 BAYFIELD STREET OCN :
CITY : GODERICH PROV: ON POSTAL CODE: N7A 3G6
05 IND DOB : IND NAME:
06 BUS NAME:

07 ADDRESS : OCN :
CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
10 X X X X X
YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION
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16 AGENT: SIMMONS DA SILVA LLP
17 ADDRESS : 200-201 COUNTY COURT BLVD.
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 2 ENQUIRY PAGE : 2 OF 2
 SEARCH : BD : 2496800 ONTARIO INC.

00 FILE NUMBER : 721130301 EXPIRY DATE : 30SEP 2021 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 1 MV SCHEDULE ATTACHED :
 REG NUM : 20160930 1335 1590 7909 REG TYP: P PPSA REG PERIOD: 5
 02 IND DOB : IND NAME:
 03 BUS NAME: 2496800 ONTARIO INC.

OCN :
 04 ADDRESS : 274 BAYFIELD STREET
 CITY : GODERICH PROV: ON POSTAL CODE: N7A 3G6
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
 BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
 CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10 YEAR MAKE X X MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS DA SILVA LLP

17 ADDRESS : 200-201 COUNTY COURT BLVD.
 CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 5
Page(s): 11

SEARCH : Business Debtor : SUNSHINE PROPANE INC.

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PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
SEARCH RESULTS

Date Search Conducted: 9/6/2018
File Currency Date: 09/05/2018
Family(ies): 5
Page(s): 11

SEARCH : Business Debtor : SUNSHINE PROPANE INC.

FAMILY : 1 OF 5 ENQUIRY PAGE : 1 OF 11
SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 697612302 EXPIRY DATE : 02JUL 2019 STATUS :
01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
REG NUM : 20140702 1207 1862 5385 REG TYP: P PPSA REG PERIOD: 5
02 IND DOB : IND NAME:
03 BUS NAME: SUNSHINE PROPANE INC.

OCN :

04 ADDRESS : 5462 DUNDAS STREET WEST
CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4
05 IND DOB : IND NAME:
06 BUS NAME:

OCN :

07 ADDRESS :
CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
BANK OF MONTREAL

09 ADDRESS : 100 KING STREET WEST, B-1 LEVEL
CITY : TORONTO PROV: ON POSTAL CODE: M5X 1A1
CONS. MV DATE OF OR NO FIXED
GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE
10 X X X X X
YEAR MAKE MODEL V.I.N.

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13 GENERAL COLLATERAL DESCRIPTION

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16 AGENT: SIMMONS, DASILVA & SINTON, LLP (BD BANO814)
17 ADDRESS : 200-201 COUNTY COURT BOULEVARD
CITY : BRAMPTON PROV: ON POSTAL CODE: L6W 4L2

FAMILY : 2 OF 5 ENQUIRY PAGE : 2 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 711124794 EXPIRY DATE : 23OCT 2021 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 3 MV SCHEDULE ATTACHED :
 REG NUM : 20151023 1320 1901 3308 REG TYP: P PPSA REG PERIOD: 06
 02 IND DOB : IND NAME:
 03 BUS NAME: SUNSHINE PROPANE INC.

OCN :
 04 ADDRESS : 5462 DUNDAS STREET W
 CITY : ETOBICOKE PROV: ON POSTAL CODE: M9B 1B4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
 ROYNAT INC.

09 ADDRESS : SUITE 1500, 4710 KINGSWAY ST.
 CITY : BURNABY PROV: BC POSTAL CODE: V5H 4M2
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10 YEAR MAKE X X MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

13 BLUE MARBLE NEOGLIDE EXIT BIG MAN WRAPS SYSTEM(S), SIGN(S), SEALER
 14 WAX(S), TRI POLISH(S), 4 FOOT PEDESTAL MOUNT(S), CAR WASH SYSTEM(S)
 15 TOGETHER WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS REPLACEMENTS
 16 AGENT: AVS SYSTEMS INC.

17 ADDRESS : 201 - 1325 POLSON DR.
 CITY : VERNON PROV: BC POSTAL CODE: V1T 8H2

FAMILY : 2 OF 5 ENQUIRY PAGE : 3 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 711124794 EXPIRY DATE : 23OCT 2021 STATUS :
 01 CAUTION FILING : PAGE : 002 OF 3 MV SCHEDULE ATTACHED :
 REG NUM : 20151023 1320 1901 3308 REG TYP: REG PERIOD:

02 IND DOB : IND NAME:
 03 BUS NAME:

OCN :

04 ADDRESS :
 CITY : PROV: POSTAL CODE:
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :

07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

09 ADDRESS :
 CITY : PROV: POSTAL CODE:
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10 YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

13 SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL PROCEEDS IN
 14 ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE AND OR DEALINGS
 15 WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE PAYMENT OR OTHER

16 AGENT:

17 ADDRESS :
 CITY : PROV: POSTAL CODE:

FAMILY : 2 OF 5 ENQUIRY PAGE : 4 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 711124794 EXPIRY DATE : 23OCT 2021 STATUS :
 01 CAUTION FILING : PAGE : 003 OF 3 MV SCHEDULE ATTACHED :
 REG NUM : 20151023 1320 1901 3308 REG TYP: REG PERIOD:

02 IND DOB : IND NAME:

03 BUS NAME:

OCN :

04 ADDRESS :

CITY :

PROV:

POSTAL CODE:

05 IND DOB :

IND NAME:

06 BUS NAME:

OCN :

07 ADDRESS :

CITY :

PROV:

POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

09 ADDRESS :

CITY :

PROV:

POSTAL CODE:

CONS.

MV

DATE OF OR NO FIXED

GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10

YEAR MAKE

MODEL

V.I.N.

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GENERAL COLLATERAL DESCRIPTION

13 PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR DAMAGE TO THE

14 COLLATERAL OR PROCEEDS OF THE COLLATERAL

15

16 AGENT:

17 ADDRESS :

CITY :

PROV:

POSTAL CODE:

FAMILY : 2 OF 5 ENQUIRY PAGE : 5 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

FILE NUMBER 711124794
 REGISTRATION NUM REG TYPE
 01 CAUTION : PAGE TOT MV SCHED: 20151030 1012 1902 6820
 21 REFERENCE FILE NUMBER : 711124794
 22 AMEND PAGE: NO PAGE: CHANGE: A AMNDMNT REN YEARS: CORR PER:
 23 REFERENCE DEBTOR/ IND NAME:
 24 TRANSFEROR: BUS NAME: SUNSHINE PROPANE INC.

25 OTHER CHANGE:
 26 REASON: GENERAL COLLATERAL AMENDED
 27 /DESCR:
 28 :
 02/05 IND/TRANSFEE:
 03/06 BUS NAME/TRFEE:

OCN:

04/07 ADDRESS:
 CITY: PROV: POSTAL CODE:
 29 ASSIGNOR:

08 SECURED PARTY/LIEN CLAIMANT/ASSIGNEE :

09 ADDRESS :
 CITY : PROV : POSTAL CODE :
 CONS. MV DATE OF NO FIXED
 GOODS INVTRY EQUIP ACCTS OTHER INCL AMOUNT MATURITY OR MAT DATE

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13 CAR WASH SYSTEM(S), BELANGER QUICK FIRE WRAP AROUND BRUSHES(S),
 14 BELANGER TOP BRUSH COMMISSIONING(S), CAR WASH EQUIPMENT TOGETHER
 15 WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS REPLACEMENTS
 16 NAME : AVS SYSTEMS INC.

17 ADDRESS : 201 - 1325 POLSON DR.
 CITY : VERNON PROV : BC POSTAL CODE : V1T 8H2

FAMILY : 2 OF 5 ENQUIRY PAGE : 6 OF 11
SEARCH : BD : SUNSHINE PROPANE INC. FILE NUMBER 711124794

01 CAUTION :	PAGE	TOT	REGISTRATION NUM	REG TYPE
21 REFERENCE FILE NUMBER :	002 OF 3	MV SCHED:	20151030 1012 1902 6820	
22 AMEND PAGE:	NO PAGE:	CHANGE:	REN YEARS:	CORR PER:
23 REFERENCE DEBTOR/	IND NAME:			
24 TRANSFEROR:	BUS NAME:			

25 OTHER CHANGE:
26 REASON:
27 /DESCR:
28 :
02/05 IND/TRANSFEE:
03/06 BUS NAME/TRFEE:

04/07 ADDRESS: OCN:
CITY: PROV: POSTAL CODE:
29 ASSIGNOR:

08 SECURED PARTY/LIEN CLAIMANT/ASSIGNEE :

09 ADDRESS :
CITY : PROV : POSTAL CODE :
CONS. MV DATE OF NO FIXED
GOODS INVTRY EQUIP ACCTS OTHER INCL AMOUNT MATURITY OR MAT DATE

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13 SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL PROCEEDS IN
14 ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE AND OR DEALINGS
15 WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE PAYMENT OR OTHER
16 NAME :
17 ADDRESS :
CITY : PROV : POSTAL CODE :

FAMILY : 2 OF 5 ENQUIRY PAGE : 7 OF 11
SEARCH : BD : SUNSHINE PROPANE INC. FILE NUMBER 711124794

	PAGE	TOT	REGISTRATION NUM	REG TYPE
01 CAUTION :	003	OF 3	20151030 1012 1902 6820	
21 REFERENCE FILE NUMBER :	711124794			
22 AMEND PAGE:	NO PAGE:	CHANGE:	REN YEARS:	CORR PER:
23 REFERENCE DEBTOR/	IND NAME:			
24 TRANSFEROR:	BUS NAME:			

25 OTHER CHANGE:
26 REASON:
27 /DESCR:
28 :
02/05 IND/TRANSFEE:
03/06 BUS NAME/TRFEE:

04/07 ADDRESS: OCN:
CITY: PROV: POSTAL CODE:
29 ASSIGNOR:

08 SECURED PARTY/LIEN CLAIMANT/ASSIGNEE :

09 ADDRESS :
CITY : PROV : POSTAL CODE :
CONS. MV DATE OF NO FIXED
GOODS INVTRY EQUIP ACCTS OTHER INCL AMOUNT MATURITY OR MAT DATE

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13 PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR DAMAGE TO THE
14 COLLATERAL OR PROCEEDS OF THE COLLATERAL
15
16 NAME :
17 ADDRESS :
CITY : PROV : POSTAL CODE :

FAMILY : 3 OF 5 ENQUIRY PAGE : 8 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 716836032 EXPIRY DATE : 19MAY 2019 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 2 MV SCHEDULE ATTACHED :
 REG NUM : 20160519 1739 6083 2697 REG TYP: P PPSA REG PERIOD: 3
 02 IND DOB : IND NAME:
 03 BUS NAME: SUNSHINE PROPANE INC.

OCN :
 04 ADDRESS : 5462 DUNDAS STREET W
 CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4

05 IND DOB : IND NAME:
 06 BUS NAME: SPARKLE KLEEN CAR WASH

OCN :
 07 ADDRESS : 5462 DUNDAS STREET W
 CITY : TORONTO PROV: ON POSTAL CODE: M9B 1B4

08 SECURED PARTY/LIEN CLAIMANT :
 MERCHANT ADVANCE CAPITAL

09 ADDRESS : 20TH FLOOR - 1500 WEST GEORGIA ST.
 CITY : VANCOUVER PROV: BC POSTAL CODE: V6G 2Z6

CONS.	GOODS	INVTRY.	EQUIP	ACCTS	OTHER	INCL	AMOUNT	MATURITY	DATE OF	OR	NO	FIXED
10	X	X	X	X	X							X
	YEAR	MAKE			MODEL				V.I.N.			

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GENERAL COLLATERAL DESCRIPTION

13 ALL PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY OF THE DEBTORS,
 14 INCLUDING, BUT NOT LIMITED TO, THE FUTURE DEBIT/CREDIT CARD
 15 RECEIVABLES OF THE DEBTORS

16 AGENT: MERCHANT ADVANCE CAPITAL

17 ADDRESS : 2207 - 1367 ALBERNI STREET
 CITY : VANCOUVER PROV: BC POSTAL CODE: V6E 4R9

FAMILY : 3 OF 5 ENQUIRY PAGE : 9 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 716836032 EXPIRY DATE : 19MAY 2019 STATUS :
 01 CAUTION FILING : PAGE : 002 OF 2 MV SCHEDULE ATTACHED :
 REG NUM : 20160519 1739 6083 2697 REG TYP: REG PERIOD:
 02 IND DOB : 08SEP1946 IND NAME: HASHMI BEGUM
 03 BUS NAME:

OCN :
 04 ADDRESS : 701-1615 BLOOR STREET
 CITY : MISSISSAUGA PROV: ON POSTAL CODE: L4X 1S2
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :

09 ADDRESS :
 CITY : PROV: POSTAL CODE:
 CONS. MV DATE OF OR NO FIXED
 GOODS INVTRY. EQUIP ACCTS OTHER INCL AMOUNT MATURITY MAT DATE

10 YEAR MAKE MODEL V.I.N.

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 GENERAL COLLATERAL DESCRIPTION

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 16 AGENT:
 17 ADDRESS :
 CITY : PROV: POSTAL CODE:

FAMILY : 4 OF 5 ENQUIRY PAGE : 10 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 718269984 EXPIRY DATE : 04JUL 2019 STATUS :
 01 CAUTION FILING : PAGE : 01 OF 001 MV SCHEDULE ATTACHED :
 REG NUM : 20160704 1707 1462 9552 REG TYP: P PPSA REG PERIOD: 3
 02 IND DOB : IND NAME:
 03 BUS NAME: SUNSHINE PROPANE INC

OCN :
 04 ADDRESS : 5462 DUNDAS STREET WEST
 CITY : ETOBICOKE PROV: ON POSTAL CODE: M9B1B4

05 IND DOB : IND NAME:
 06 BUS NAME: SPARKLE KLEEN CAR WASH

OCN :
 07 ADDRESS : 5462 DUNDAS STREET WEST
 CITY : ETOBICOKE PROV: ON POSTAL CODE: M9B1B4

08 SECURED PARTY/LIEN CLAIMANT :
 THINKING CAPITAL

09 ADDRESS : 4200 BOUL DORCHESTER, SUITE #3
 CITY : MONTREAL PROV: QC POSTAL CODE: H3Z1V4
 CONS. MV DATE OF OR NO FIXED

GOODS	INVTRY.	EQUIP	ACCTS	OTHER	INCL	AMOUNT	MATURITY	MAT DATE
10	X	X	X	X				X

YEAR MAKE MODEL V.I.N.

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GENERAL COLLATERAL DESCRIPTION

13 UNIVERSALITY OVER ALL ITS PRESENT AND FUTURE MOVABLE/PERSONAL
 14 PROPERTY, BOOKS, ASSETS AND UNDERTAKINGS, BOTH CORPOREAL AND
 15 INCORPOREAL, NOW OWNED OR HEREINAFTER ACQUIRED BY THE MERCHANT.
 16 AGENT: THINKING CAPITAL

17 ADDRESS : 4200 BOUL DORCHESTER, SUITE #3
 CITY : MONTREAL PROV: QC POSTAL CODE: H3Z1V4

FAMILY : 5 OF 5 ENQUIRY PAGE : 11 OF 11
 SEARCH : BD : SUNSHINE PROPANE INC.

00 FILE NUMBER : 731861658 EXPIRY DATE : 13SEP 2022 STATUS :
 01 CAUTION FILING : PAGE : 001 OF 001 MV SCHEDULE ATTACHED :
 REG NUM : 20170913 1441 1031 5806 REG TYP: P PPSA REG PERIOD: 05
 02 IND DOB : IND NAME:
 03 BUS NAME: SUNSHINE PROPANE INC.

OCN :
 04 ADDRESS : 5462 DUNDAS ST W
 CITY : ETOBICOKE PROV: ON POSTAL CODE: M9B 1B4
 05 IND DOB : IND NAME:
 06 BUS NAME:

OCN :
 07 ADDRESS :
 CITY : PROV: POSTAL CODE:

08 SECURED PARTY/LIEN CLAIMANT :
 HER MAJESTY IN RIGHT OF ONTARIO REPRESENTED BY THE MINISTER OF FINANCE
 09 ADDRESS : 3-1400 BLAIR PLACE
 CITY : OTTAWA PROV: ON POSTAL CODE: K1J 9B8

GOODS	INVTRY.	EQUIP	ACCTS	OTHER	INCL	AMOUNT	DATE OF	OR	NO	FIXED
							MATURITY			MAT DATE
10	X	X	X	X		136562				
	YEAR MAKE			MODEL						V.I.N.

11
 12
 GENERAL COLLATERAL DESCRIPTION

13
 14
 15
 16 AGENT: MINISTRY OF FINANCE, AM & COLLECTIONS BRANCH (GAS) BN#828067066
 17 ADDRESS : 3-1400 BLAIR PLACE (224/187)
 CITY : OTTAWA PROV: ON POSTAL CODE: K1J 9B8



**PALIARE
ROLAND**

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File 95326

February 12, 2019

VIA EMAIL

Daniel Weisz
 Senior Vice-President
 RSM Canada Limited
 11 King St. W., Suite 700, Box 27,
 Toronto, Ontario, Canada, M5H 4C7

Dear Mr. Weisz:

Re: 1496765 Ontario Ltd. (the "Debtor")

You have asked us in your capacity as court-appointed receiver and manager of the Debtor, to review certain loan, security and related documentation relating to the Debtor's indebtedness to the Bank of Montreal ("**BMO**") and, in particular, BMO's security over the property located at 5462 Dundas St. W., Etobicoke, Ontario, having the legal description set out in Schedule "E" (the "**Property**").

SCOPE OF REVIEW

The scope of our review is limited to a) those security and related documents listed in Schedule "A" hereto and b) the Search Results (defined below) (collectively, the "**Documents**"). The only searches and inquiries conducted by us are those referred to in this letter, the results of which are summarized in Schedule "D" attached hereto (the "**Search Results**").

We reviewed the Documents generally to identify any aspect of the Documents or any registrations which did not appear complete and regular on their face, or which appeared to raise material issues. We have also listed in Schedule "A" attached hereto documents that were not reviewed even though they are referenced in the Documents.

This report is limited to the laws of the Province of Ontario and the federal laws of Canada applicable therein. We express no opinion with respect to the validity of Documents to the extent such validity is governed by the laws of any other Jurisdiction.

ASSUMPTIONS AND QUALIFICATIONS

Our opinion as to the validity of the Documents is subject to the assumptions and qualifications set out in Schedules "B" and "C", respectively, attached hereto.

PALIARE ROLAND ROSENBERG ROTHSTEIN LLP
 155 WELLINGTON STREET WEST 35TH FLOOR TORONTO ONTARIO M5V 3H1 T 416.646.4300

SEARCH RESULTS

Corporate History

Our corporate search conducted on January 30, 2019 reveals that the Debtor was incorporated on October 16, 2001 pursuant to the laws of the Province of Ontario.

Personal Property Searches

We conducted searches against the Debtor as noted in Schedule "D" under the following statutes:

1. *Bankruptcy and Insolvency Act (Canada)*;
2. Section 427 of the *Bank Act (Canada)*;
3. *Executions Act (Ontario)*; and
4. *Personal Property Security Act (Ontario)* (the "PPSA").

The results of our searches are summarized in Schedule "D". The Province of Ontario does not have a system for registering title to personal property and, accordingly, we cannot confirm whether the Debtor holds title to any of the personal property referred to herein.

Real Property Searches

On January 30, 2019, we conducted a search of title to the Property. The following is a summary of the results of the search and is not a full investigation of title to the Property. Given the limited nature of a search we do not express any opinion as to title to the Property.

The parcel register for the Property which we obtained as part of our search shows the following registrations:

PIN No. 07548-0145 (LT)

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,000,000.00, registered on April 2, 2014 as instrument No. AT3551060 (the "**149 Guarantee Mortgage**");
2. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$2,450,000.00, registered on July 15, 2014 as instrument No. AT3633478 the "**BMO Mortgage**";
3. Notice of Assignment of Rents General in favour of BMO registered on July 15, 2014 at instrument No. AT3633479;

4. Postponement of the 149 Guarantee Mortgage to the BMO Mortgage granted by BMO in favour of BMO, registered on July 15, 2014 as instrument No. AT3633480;
5. Charge/Mortgage granted by the Debtor in favour of 10831824 Canada Inc., in the original principal amount of \$572,000, registered on June 14, 2018 at instrument No. AT4886114.

An execution search was conducted against the Debtor in Ontario on January 30, 2019, which search revealed that there are no writs of execution registered against the Debtor.

CERTIFICATE OF STATUS

We obtained a certificate of status dated January 31, 2019 in respect of the Debtor issued by the Ministry of Government Services confirming the corporate existence of the Debtor as at that date.

SECURITY REVIEW

Subject to the assumptions and qualifications set out in this letter, we have the following comments on and opinions with respect to the Documents.

BMO Loan

On July 15, 2014, BMO loaned the Debtor the principal amount of \$2,450,000.00. As security for the loan, the Debtor granted to BMO the BMO Mortgage and gave BMO a general assignment of rents and a general security agreement.

On the same date that the BMO Mortgage was registered, a Postponement of the existing 149 Guarantee Mortgage in favour of the BMO Mortgage was registered on title to the Property.

We understand that all of the indebtedness, liabilities and obligations of the Debtor to BMO were guaranteed by 1651033 Ontario Ltd. and Sunshine Propane Inc. (the "**Guarantors**") in favour of BMO (the "**Guarantees**"), however we have not reviewed the Guarantees or any associated documents in connection with this opinion.

In respect of the BMO loan to the Debtor:

1. *BMO Mortgage*. The BMO Mortgage grants, by its terms, a fixed charge on the Property in favour of BMO.
2. *Assignment of Rents*. The Assignment of Rents was registered against title to the Property on July 15, 2014. The Assignment of Rents provides

that the Debtor assigned to BMO all rents derived from the tenants of the Property.

3. *PPSA Registrations.* BMO is registered as a secured party against, among other things, the Debtor's inventory, equipment, and accounts.

OPINIONS WITH RESPECT TO VALIDITY AND PRIORITY OF SECURITY

In our opinion, based on the assumptions and subject to the qualifications set out herein, the BMO Mortgage is a valid first charge on the Property.

This review is provided to you in your capacity as court-appointed receiver of the Debtor pursuant to the order of the Honourable Mr. Justice Hailey dated August 29, 2018. This letter may not be relied on by any other person without our prior written consent.

Please do not hesitate to contact us if you wish to discuss any of the foregoing.

Yours very truly,

PALIARE ROLAND ROSENBERG ROTHSTEIN LLP



Jeffrey Larry
JL:ss
Encl.

SCHEDULE "A"**DOCUMENTS REVIEWED**

Documents not defined below shall have the meaning ascribed to them in the body of the security review letter.

BMO Loan and Security Documents:

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,000,000.00, registered on April 2, 2014 as instrument No. AT3551060;
2. Postponement of the 149 Guarantee Mortgage to the BMO Mortgage granted by BMO in favour of BMO, registered on July 15, 2014 as instrument No. AT3633480;
3. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$2,450,000.00, registered on July 15, 2014 as instrument No. AT3633478;
4. Notice of Assignment of Rents General in favour of BMO registered on July 15, 2014 at instrument No. AT3633479;
5. General Security Agreement given by the Debtor, dated July 8, 2014 to BMO, perfected by financing statement registered as no. 20140702 1211 1862 5387, file reference no. 697612545;
6. General Security Agreement dated March 8, 2017 to BMO, perfected by financing statement registered as no. 20170213 1448 1590 7051, file reference no. 724822101;
7. General Security Agreement dated November 26, 2016 to BMO, perfected by financing statement registered as no. 20170213 1448 1590 7051, file reference no. 724822101.

DOCUMENTS NOT REVIEWED

The following documents have not been reviewed as part of giving this opinion:

1. All loan and security documentation in respect of the Guarantees.
2. Documents in connection with the charge made by the Debtor in favour of 10831824 Canada Inc. registered June 14, 2018.

SCHEDULE "B"**ASSUMPTIONS**

For the purposes of conducting this review, we have assumed the following:

1. that the signatures on the Documents are genuine and that the Documents submitted to us as photocopies or facsimile copies conform to authentic original Documents, and that all Documents were fully completed prior to execution and delivery;
2. that the Debtor had at all relevant times the necessary corporate status, power and capacity, as applicable, to grant to BMO the Documents to which it is party and to perform its obligations under each of those Documents;
3. that the Documents were duly authorized, executed and delivered to and in favour of BMO;
4. that the Documents were provided, as the case may be, to BMO by the Debtor on the basis of informed consent and advice and for value;
5. that BMO holds proper evidence of the amount of indebtedness owed to it by the Debtor and the dates on which such indebtedness was incurred;
6. that none of the Documents has been assigned, amended, superseded, released, discharged or otherwise impaired, either in whole or in part;
7. that the Debtor holds legal and beneficial title to the Property and that the Property was, at the time of the granting of the relevant security interest, and is presently, in Ontario;
8. the accuracy and completeness of the descriptions of all property of the Debtor referred to in any Document;
9. that there are no agreements to which the Debtor is a party or was a party at the time of the execution of the Documents which might impair its ability to execute and deliver or grant any of the Documents to which it is a party or to perform any of its obligations thereunder;
10. that none of the Documents, originals or copies of which we examined, has been amended (except as set out in this letter), and there are no other agreements or understandings between the parties that would amend, supplement or qualify any provisions of the Documents;
11. to the extent that a security interest in investment property (as defined in the PPSA) has been granted by the Debtor to BMO, BMO has control of such investment property;

12. that no execution creditor or other person has seized or caused seizure of any asset of the Debtor; and
13. that the public records examined by us in connection with this report were complete and accurate when examined.

SCHEDULE "C"**QUALIFICATIONS**

1. We express no opinion with respect to title to any of the personal property or the Property charged by the Documents.
2. We express no opinion as to the priority of any security interest created by the Documents as against any statutory liens, charges, deemed trusts or other priorities.
3. We express no opinion as to any security interest created by the Documents with respect to any property of the Debtor that is transformed in such a way that it is not identifiable or traceable or any proceeds of property of the Debtor that are not identifiable or traceable.
4. We express no opinion as to the creation or validity of any charge of, assignment or transfer of or security interest in any of the following property or any interest of the Debtor or the Guarantor therein: (i) any policy of insurance or contract of annuity; (ii) any permits, quotas, licenses and other property which is not personal property; and (iii) any property consisting of a receivable, license, approval, privilege, franchise, permit, lease or agreement (collectively, the "Special Property") to the extent that the terms of the Special Property or any applicable law prohibits its assignment or requires as a condition of its assignability, a consent, approval, notice or other authorization or registration which has not been made or given.
5. No opinion is expressed under the terms of this opinion with respect to the laws of any jurisdiction (other than Ontario) to the extent that such laws may govern the validity, perfection, effect of perfection or non-perfection of the security interests created by the Documents as a result of the application of Ontario conflict of law rules.
6. We did not investigate whether, any steps were taken in connection with the registration of the Documents or of any of the interests created thereunder: (i) under the Patent Act (Canada), the Trade-marks Act (Canada), the Industrial Designs Act (Canada), the Integrated Circuit Topography Act (Canada), the Copyright Act (Canada) or the Plant Breeders' Rights Act (Canada); (ii) in respect of any vessel which is registered or recorded under the Canada Shipping Act (Canada); (iii) in respect of any rolling stock to which the provisions of the Canada Transportation Act (Canada) or the Shortline Railways Act (Ontario) may apply; or (iv) under the Financial Administration Act (Canada).
7. Provisions of the Document which purport to exculpate any secured party from liability for its acts or which purport to confirm the continuance of

obligations notwithstanding any act or omission or other matter are subject to the discretion of an Ontario Court.

8. An Ontario Court may decline to enforce the rights of indemnity and contribution potentially available under the Documents to the extent that they are found to be contrary to equitable principles or public policy.
9. An Ontario Court may decline to enforce those provisions of the Documents which purport to allow a determination, calculation or certificate of a party thereto as to any manner provided for therein to be final, conclusive and binding upon any other party thereto if such determination is found to be inaccurate on its face or to have reached or made on an arbitrary or fraudulent basis.
10. Wherever any matter or thing is to be determined or done in the discretion of any secured party, such discretion may be required to be exercised in a commercially reasonable manner and in good faith.
11. With respect to the charge of, or transfer or pledge or assignment of, or the granting of a security interest in, any account or like personal property pursuant to the Documents, notice may have to be given to the obligor thereunder and the secured creditors may be subject to the equities between the obligor and the grantor of the security interest in the event that it wishes to enforce any such account or like personal property as against the obligor under such account or like personal property.
12. Powers of attorney contained in any of the Documents, although expressed to be irrevocable, may in some circumstances be revoked, including without limitation, pursuant to the Substitute Decisions Act (Ontario).
13. Pursuant to section 8 of the Interest Act (Canada), no fine, penalty or rate of interest may be exacted on any arrears of principal or interest secured by a mortgage on real property that has the effect of increasing the charge on the arrears beyond the rate of interest payable on principal money not in arrears.

SCHEDULE "D"**SUMMARY OF SECURITY SEARCHES AGAINST 1496765 ONTARIO LTD.
(the "DEBTOR")****Corporate History**

The Debtor was incorporated on March 3, 2011 pursuant to the laws of the Province of Ontario.

Personal Property Security Act (Ontario)

(File Currency: January 29, 2019)

1. Secured Party: Bank of Montreal

Debtor: 1496765 Ontario Ltd.

Collateral Classification: Accounts, Other

General Collateral Description: None

Registration No.: 20140320 1003 1862 7719

File No. 694538082

Registration Date: March 20, 2014

Registration Period: 5 Years

Expiry Date: March 20, 2020

2. Secured Party: Bank of Montreal

Debtor: 1496765 Ontario Ltd.

Collateral Classification: Inventory, Equipment, Accounts, Other

General Collateral Description: None

Registration No.: 20140702 1211 1862 5387

File No. 697612545

Registration Date: July 2, 2014

Registration Period: 5 Years

Expiry Date: July 2, 2019

3. Secured Party: Bank of Montreal

Debtor: 1496765 Ontario Ltd.

Collateral Classification: Accounts, Other

General Collateral Description: None

Registration No.: 20140704 1046 1862 5633

File No. 697687893

Registration Date: July 4, 2014

Registration Period: 5 Years

Expiry Date: July 4, 2019

4. Secured Party: Bank of Montreal

Debtor: 1496765 Ontario Ltd.

Collateral Classification: Inventory, Equipment, Accounts, Other

General Collateral Description: None

Registration No.: 20160930 1336 1590 7911

File No. 721130337

Registration Date: September 30, 2016

Registration Period: 5 Years

Expiry Date: September 30, 2021

5. Secured Party: Bank of Montreal

Debtor: 1496765 Ontario Ltd.

Collateral Classification: Inventory, Equipment, Accounts, Other

General Collateral Description: None

Registration No.: 20170213 1448 1590 7051

File No. 724822101

Registration Date: February 13, 2017

Registration Period: 5 Years

Expiry Date: February 13, 2022

Bank Act (Ontario)

Date of Search: January 30, 2019

CLEAR

Official Receiver (Bankruptcy)

BIA Estate No: 31-458540

BIA Estate Name: 1496765 Ontario Ltd.

Estate Type: Receivership

Date of Proceeding: August 29, 2018

Total Liabilities: \$0

Executions: Ontario (all 49 Ontario enforcement offices)

Date of Search: January 30, 2019

CLEAR

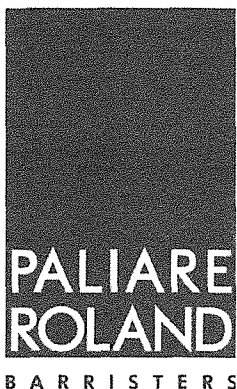
SCHEDULE "E"

LEGAL DESCRIPTION OF REAL PROPERTY

Municipal Address: 5462 Dundas St. W., Etobicoke, Ontario

PIN No. 07548-0145 (LT): PT LT 8, CON 5 COLONEL SMITH'S TRACT, PART 3, 64R7025; Etobicoke, City of Toronto

Doc 2783101 v2



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File 95326

February 12, 2019

VIA EMAIL

Daniel Weisz
 Senior Vice-President
 RSM Canada Limited
 11 King St. W., Suite 700, Box 27,
 Toronto, Ontario, Canada, M5H 4C7

Dear Mr. Weisz:

Re: 1651033 Ontario Ltd. (the "Debtor")

You have asked us in your capacity as court-appointed receiver and manager of the Debtor, to review certain loan, security and related documentation relating to the Debtor's indebtedness to the Bank of Montreal ("**BMO**") and, in particular, BMO's security over the property located at 5223 Dundas Street, Burlington, Ontario, having the legal description set out in Schedule "E" (the "**Property**").

SCOPE OF REVIEW

The scope of our review is limited to a) those security and related documents listed in Schedule "A" hereto and b) the Search Results (defined below) (collectively, the "**Documents**"). The only searches and inquiries conducted by us are those referred to in this letter, the results of which are summarized in Schedule "D" attached hereto (the "**Search Results**").

We reviewed the Documents generally to identify any aspect of the Documents or any registrations which did not appear complete and regular on their face, or which appeared to raise material issues. We have also listed in Schedule "A" attached hereto documents that were not reviewed even though they are referenced in the Documents.

This report is limited to the laws of the Province of Ontario and the federal laws of Canada applicable therein. We express no opinion with respect to the validity of Documents to the extent such validity is governed by the laws of any other Jurisdiction.

ASSUMPTIONS AND QUALIFICATIONS

Our opinion as to the validity of the Documents is subject to the assumptions and qualifications set out in Schedules "B" and "C", respectively, attached hereto.

SEARCH RESULTS

Corporate History

Our corporate search conducted on January 30, 2019 reveals that the Debtor was incorporated on February 23, 2005 pursuant to the laws of the Province of Ontario.

Personal Property Searches

We conducted searches against the Debtor as noted in Schedule "D" under the following statutes:

1. *Bankruptcy and Insolvency Act* (Canada);
2. Section 427 of the *Bank Act* (Canada);
3. *Executions Act* (Ontario); and
4. *Personal Property Security Act* (Ontario) (the "PPSA").

The results of our searches are summarized in Schedule "D". The Province of Ontario does not have a system for registering title to personal property and, accordingly, we cannot confirm whether the Debtor holds title to any of the personal property referred to herein.

Real Property Searches

On January 30, 2019, we conducted a search of title to the Property. The following is a summary of the results of the search and is not a full investigation of title to the Property. Given the limited nature of a search we do not express any opinion as to title to the Property.

The parcel register for the Property which we obtained as part of our search shows the following registrations:

PIN No. 07201-0178 (LT)

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$3,180,000.00, registered on April 2, 2014 as instrument No. HR1172775 (the "**BMO Mortgage**");
2. Notice of Assignment of Rents General in favour of BMO registered on April 2, 2014 at instrument No. HR1172776;
3. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,000,000.00, registered on July 15, 2014 as instrument No. HR1196588 (the "**165 Guarantee Mortgage**");

4. Construction Lien registered by SDM Construction Inc. against 1651033 in the amount of \$2,549,484, registered on August 31, 2018 as instrument No. HR1568135 (the "**Construction Lien**").

An execution search was conducted against the Debtor in Ontario on January 30, 2019, which search revealed that there were no writs of execution registered against the Debtor.

CERTIFICATE OF STATUS

We obtained a certificate of status dated January 31, 2019 in respect of the Debtor issued by the Ministry of Government Services confirming the corporate existence of the Debtor as at that date.

SECURITY REVIEW

Subject to the assumptions and qualifications set out in this letter, we have the following comments on and opinions with respect to the Documents.

BMO Loan

On March 24, 2014, BMO loaned the Debtor the principal amount of \$3,180,000.00. As security for the loan, the Debtor granted to BMO the BMO Mortgage and gave BMO a general assignment of rents and a general security agreement.

The Debtor guaranteed the indebtedness of 1496765 Ontario Ltd. in a principal amount of \$2,450,000. As security for the guarantee, the Debtor granted to BMO the 165 Guarantee Mortgage, a second priority charge on the Property is the amount of \$1,000,000.

We understand that all of the indebtedness, liabilities and obligations of the Debtor to BMO was guaranteed by 1496765 Ontario Ltd. and Sunshine Propane Inc. (the "**Guarantors**") in favour of BMO (the "**Guarantees**"), however we have not reviewed the Guarantees or any associated documents in connection with this opinion. In respect of the BMO loan to the Debtor:

1. *BMO Mortgage.* The BMO Mortgage grants, by its terms, a fixed charge on the Property in favour of BMO.
2. *Assignment of Rents.* The Assignment of Rents was registered against title to the Property on April 2, 2014. The Assignment of Rents provides that the Debtor assigned to BMO all rents derived from the tenants of the Property.
3. *PPSA Registrations.* BMO is registered as a secured party against, among other things, the Debtor's inventory, equipment, and accounts.

OPINIONS WITH RESPECT TO VALIDITY AND PRIORITY OF SECURITY

In our opinion, based on the assumptions and subject to the qualifications set out herein, the BMO Mortgage is a valid first charge on the Property.

This review is provided to you in your capacity as court-appointed receiver of the Debtor pursuant to the order of the Honourable Mr. Justice Hailey dated August 29, 2018. This letter may not be relied on by any other person without our prior written consent.

Please do not hesitate to contact us if you wish to discuss any of the foregoing.

Yours very truly,

PALIARE ROLAND ROSENBERG ROTHSTEIN LLP



Jeffrey Larry

JL:ss

Encl.

SCHEDULE "A"**DOCUMENTS REVIEWED**

Documents not defined below shall have the meaning ascribed to them in the body of the security review letter.

BMO Loan and Security Documents:

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$3,180,000.00, registered on April 2, 2014 as instrument No. HR1172775.
2. Notice of Assignment of Rents General in favour of BMO registered on April 2, 2014 at instrument No. HR1172776;
3. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,000,000.00, registered on July 15, 2014 as instrument No. HR1196588;
4. General Security Agreement given by the Debtor, dated March 24, 2014, for all present and future indebtedness of the Debtor to BMO, perfected by financing statement registered as no. 20140320 1003 1862 7718, file reference no. 694538073.

DOCUMENTS NOT REVIEWED

The following documents have not been reviewed as part of giving this opinion:

1. All loan and security documentation in respect of the Guarantees.
2. Documents in connection with the construction lien registered by SDM Construction Inc.

SCHEDULE "B"**ASSUMPTIONS**

For the purposes of conducting this review, we have assumed the following:

1. that the signatures on the Documents are genuine and that the Documents submitted to us as photocopies or facsimile copies conform to authentic original Documents, and that all Documents were fully completed prior to execution and delivery;
2. that the Debtor had at all relevant times the necessary corporate status, power and capacity, as applicable, to grant to BMO the Documents to which it is party and to perform its obligations under each of those Documents;
3. that the Documents were duly authorized, executed and delivered to and in favour of BMO;
4. that the Documents were provided, as the case may be, to BMO by the Debtor on the basis of informed consent and advice and for value;
5. that BMO holds proper evidence of the amount of indebtedness owed to it by the Debtor and the dates on which such indebtedness was incurred;
6. that none of the Documents has been assigned, amended, superseded, released, discharged or otherwise impaired, either in whole or in part;
7. that the Debtor holds legal and beneficial title to the Property and that the Property was, at the time of the granting of the relevant security interest, and is presently, in Ontario;
8. the accuracy and completeness of the descriptions of all property of the Debtor referred to in any Document;
9. that there are no agreements to which the Debtor is a party or was a party at the time of the execution of the Documents which might impair its ability to execute and deliver or grant any of the Documents to which it is a party or to perform any of its obligations thereunder;
10. that none of the Documents, originals or copies of which we examined, has been amended (except as set out in this letter), and there are no other agreements or understandings between the parties that would amend, supplement or qualify any provisions of the Documents;
11. to the extent that a security interest in investment property (as defined in the PPSA) has been granted by the Debtor to BMO, BMO has control of such investment property;

12. that no execution creditor or other person has seized or caused seizure of any asset of the Debtor; and
13. that the public records examined by us in connection with this report were complete and accurate when examined.

SCHEDULE "C"
QUALIFICATIONS

1. We express no opinion with respect to title to any of the personal property or the Property charged by the Documents.
2. We express no opinion as to the priority of any security interest created by the Documents as against any statutory liens, charges, deemed trusts or other priorities.
3. We are assuming that the BMO Mortgage will not be found to be a "building mortgage" under the *Construction Act*, R.S.O. 1990, c. C.30.
4. We express no opinion as to any security interest created by the Documents with respect to any property of the Debtor that is transformed in such a way that it is not identifiable or traceable or any proceeds of property of the Debtor that are not identifiable or traceable.
5. We express no opinion as to the creation or validity of any charge of, assignment or transfer of or security interest in any of the following property or any interest of the Debtor or the Guarantor therein: (i) any policy of insurance or contract of annuity; (ii) any permits, quotas, licenses and other property which is not personal property; and (iii) any property consisting of a receivable, license, approval, privilege, franchise, permit, lease or agreement (collectively, the "Special Property") to the extent that the terms of the Special Property or any applicable law prohibits its assignment or requires as a condition of its assignability, a consent, approval, notice or other authorization or registration which has not been made or given.
6. No opinion is expressed under the terms of this opinion with respect to the laws of any jurisdiction (other than Ontario) to the extent that such laws may govern the validity, perfection, effect of perfection or non-perfection of the security interests created by the Documents as a result of the application of Ontario conflict of law rules.
7. We did not investigate whether, any steps were taken in connection with the registration of the Documents or of any of the interests created thereunder: (i) under the Patent Act (Canada), the Trade-marks Act (Canada), the Industrial Designs Act (Canada), the Integrated Circuit Topography Act (Canada), the Copyright Act (Canada) or the Plant Breeders' Rights Act (Canada); (ii) in respect of any vessel which is registered or recorded under the Canada Shipping Act (Canada); (iii) in respect of any rolling stock to which the provisions of the Canada Transportation Act (Canada) or the Shortline Railways Act (Ontario) may apply; or (iv) under the Financial Administration Act (Canada).

8. Provisions of the Document which purport to exculpate any secured party from liability for its acts or which purport to confirm the continuance of obligations notwithstanding any act or omission or other matter are subject to the discretion of an Ontario Court.
9. An Ontario Court may decline to enforce the rights of indemnity and contribution potentially available under the Documents to the extent that they are found to be contrary to equitable principles or public policy.
10. An Ontario Court may decline to enforce those provisions of the Documents which purport to allow a determination, calculation or certificate of a party thereto as to any manner provided for therein to be final, conclusive and binding upon any other party thereto if such determination is found to be inaccurate on its face or to have reached or made on an arbitrary or fraudulent basis.
11. Wherever any matter or thing is to be determined or done in the discretion of any secured party, such discretion may be required to be exercised in a commercially reasonable manner and in good faith.
12. With respect to the charge of, or transfer or pledge or assignment of, or the granting of a security interest in, any account or like personal property pursuant to the Documents, notice may have to be given to the obligor thereunder and the secured creditors may be subject to the equities between the obligor and the grantor of the security interest in the event that it wishes to enforce any such account or like personal property as against the obligor under such account or like personal property.
13. Powers of attorney contained in any of the Documents, although expressed to be irrevocable, may in some circumstances be revoked, including without limitation, pursuant to the Substitute Decisions Act (Ontario).
14. Pursuant to section 8 of the Interest Act (Canada), no fine, penalty or rate of interest may be exacted on any arrears of principal or interest secured by a mortgage on real property that has the effect of increasing the charge on the arrears beyond the rate of interest payable on principal money not in arrears.

SCHEDULE "D"**SUMMARY OF SECURITY SEARCHES AGAINST 1651033 ONTARIO INC.
(the "DEBTOR")****Corporate History**

The Debtor was incorporated on February 23, 2005 pursuant to the laws of the Province of Ontario.

Personal Property Security Act (Ontario)

(File Currency: January 29, 2019)

1. Secured Party: Bank of Montreal

Debtor: 1651033 Ontario Ltd.

Collateral Classification: Inventory, Equipment, Accounts, Other

General Collateral Description: None

Registration No.: 20140320 1003 1862 7718

File No. 694538073

Registration Date: March 20, 2014

Registration Period: 5 Years

Expiry Date: March 20, 2020

2. Secured Party: Bank of Montreal

Debtor: 1651033 Ontario Ltd.

Collateral Classification: Accounts, Other

General Collateral Description: None

Registration No.: 20140321 1019 1862 7812

File No. 694566261
Registration Date: March 21, 2014
Registration Period: 5 Years
Expiry Date: March 21, 2020

3. Secured Party: Bank of Montreal

Debtor: 1651033 Ontario Ltd.
Collateral Classification: Inventory, Equipment, Accounts, Other
General Collateral Description: None
Registration No.: 20160930 1336 1590 7910
File No. 721130319
Registration Date: September 30, 2016
Registration Period: 5 Years
Expiry Date: September 30, 2021

4. Secured Party: Bank of Montreal

Debtor: 1651033 Ontario Ltd.
Collateral Classification: Inventory, Equipment, Accounts, Other
General Collateral Description: None
Registration No.: 20170213 1448 1590 7050
File No. 724822092
Registration Date: February 13, 2017
Registration Period: 5 Years
Expiry Date: February 13, 2022

Bank Act (Ontario)**Date of Search:** January 30, 2019

CLEAR

Official Receiver (Bankruptcy)**BIA Estate No:** 31-458540**BIA Estate Name:** 1651033 Ontario Ltd.**Estate Type:** Receivership**Date of Proceeding:** August 29, 2018**Total Liabilities:** \$0**Executions: Ontario (all 49 Ontario enforcement offices)****Date of Search:** January 30, 2019

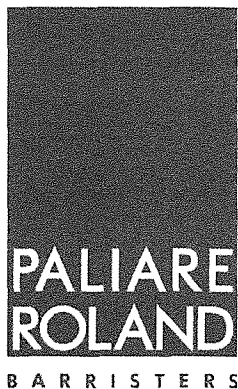
CLEAR

SCHEDULE "E"**LEGAL DESCRIPTION OF REAL PROPERTY**

Municipal Address: 5223 Dundas Street, Burlington, Ontario

**PIN No. 07201-0178 (LT): PT LT 3, CON 1 NEL NDS, PTS 1 & 2, 20R18227
save and except PT 1 20R19559; subject to an easement in gross over
PART 1 PLAN 20R18227 as in HR756568; CITY OF BURLINGTON**

Doc 2781768 v1



Chris G. Paliare
 Ian J. Roland
 Ken Rosenberg
 Linda R. Rothstein
 Richard P. Stephenson
 Nick Coleman
 Donald K. Eady
 Gordon D. Capern
 Lily I. Harmer
 Andrew Lokan
 John Monger
 Odette Soriano
 Andrew C. Lewis
 Megan E. Shortreed
 Massimo Starnino
 Karen Jones
 Robert A. Centa
 Nini Jones
 Jeffrey Larry
 Kristian Borg-Olivier
 Emily Lawrence
 Tina H. Lie
 Jean-Claude Killey
 Jodi Martin
 Michael Fenrick
 Ren Bucholz
 Jessica Latimer
 Lindsay Scott
 Alysha Shore
 Denise Cooney
 Paul J. Davis
 Lauren Pearce
 Elizabeth Rathbone
 Daniel Rosenbluth
 Glynnis Hawe
 Emily Home
 Hailey Bruckner
 Charlotté Calon

COUNSEL
 Stephen Goudge, Q.C.

COUNSEL
 Ian G. Scott, Q.C., O.C.
 (1934 - 2006)

Jeffrey Larry

T 416.646.4330 Asst 416.646.7404
 F 416.646.4301
 E jeff.larry@paliareroland.com
 www.paliareroland.com

File 95326

February 12, 2019

VIA EMAIL

Daniel Weisz
 Senior Vice-President
 RSM Canada Limited
 11 King St. W., Suite 700, Box 27,
 Toronto, Ontario, Canada, M5H 4C7

Dear Mr. Weisz:

Re: 1527020 Ontario Inc. (the "Debtor")

You have asked us in your capacity as court-appointed receiver and manager of the Debtor, to review certain loan, security and related documentation relating to the Debtor's indebtedness to the Bank of Montreal ("**BMO**") and, in particular, BMO's security over the property located at 633 Main Street West, Port Colborne, Ontario, having the legal description set out in Schedule "E" (the "**Property**").

SCOPE OF REVIEW

The scope of our review is limited to a) those security and related documents listed in Schedule "A" hereto and b) the Search Results (defined below) (collectively, the "**Documents**"). The only searches and inquiries conducted by us are those referred to in this letter, the results of which are summarized in Schedule "D" attached hereto (the "**Search Results**").

We reviewed the Documents generally to identify any aspect of the Documents or any registrations which did not appear complete and regular on their face, or which appeared to raise material issues. We have also listed in Schedule "A" attached hereto documents that were not reviewed even though they are referenced in the Documents.

This report is limited to the laws of the Province of Ontario and the federal laws of Canada applicable therein. We express no opinion with respect to the validity of Documents to the extent such validity is governed by the laws of any other Jurisdiction.

ASSUMPTIONS AND QUALIFICATIONS

Our opinion as to the validity of the Documents is subject to the assumptions and qualifications set out in Schedules "B" and "C", respectively, attached hereto.

SEARCH RESULTS

Corporate History

Our corporate search conducted on January 30, 2019 reveals that the Debtor was amalgamated on August 1, 2002 pursuant to the laws of the Province of Ontario.

Personal Property Searches

We conducted searches against the Debtor as noted in Schedule "D" under the following statutes:

1. *Bankruptcy and Insolvency Act* (Canada);
2. Section 427 of the *Bank Act* (Canada);
3. *Executions Act* (Ontario); and
4. *Personal Property Security Act* (Ontario) (the "PPSA").

The results of our searches are summarized in Schedule "D". The Province of Ontario does not have a system for registering title to personal property and, accordingly, we cannot confirm whether the Debtor holds title to any of the personal property referred to herein.

Real Property Searches

On January 30, 2019, we conducted a search of title to the Property. The following is a summary of the results of the search and is not a full investigation of title to the Property. Given the limited nature of a search we do not express any opinion as to title to the Property.

The parcel register for the Property which we obtained as part of our search shows the following registrations:

PIN No. 07548-0145 (LT)

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,550,000.00, registered on October 18, 2016 as instrument No. SN486746 (the "**BMO Mortgage**");

2. Notice of Assignment of Rents General in favour of BMO registered on October 18, 2016 at instrument No. SN486747.

An execution search was conducted against the Debtor in Ontario on January 30, 2019, which search revealed that there are no writs of execution registered against the Debtor.

CERTIFICATE OF STATUS

We obtained a certificate of status dated January 31, 2019 in respect of the Debtor issued by the Ministry of Government Services confirming the corporate existence of the Debtor as at that date.

SECURITY REVIEW

Subject to the assumptions and qualifications set out in this letter, we have the following comments on and opinions with respect to the Documents.

BMO Loan

BMO loaned the Debtor the principal amount of \$1,550,000.00. As security for the loan, the Debtor granted to BMO the BMO Mortgage and gave BMO a general assignment of rents and a general security agreement.

We understand that the \$1,550,000.00 indebtedness of the Debtor to BMO was guaranteed by various parties (the "**Guarantors**") in favour of BMO (the "**Guarantees**"), however we have not reviewed the Guarantees or any associated documents in connection with this opinion.

In respect of the BMO loan to the Debtor:

1. *BMO Mortgage.* The BMO Mortgage grants, by its terms, a fixed charge on the Property in favour of BMO.
2. *Assignment of Rents.* The Assignment of Rents was registered against title to the Property on October 18, 2016. The Assignment of Rents provides that the Debtor assigned to BMO all rents derived from the tenants of the Property.
3. *PPSA Registrations.* BMO is registered as a secured party against, among other things, the Debtor's inventory, equipment, and accounts.

OPINIONS WITH RESPECT TO VALIDITY AND PRIORITY OF SECURITY

In our opinion, based on the assumptions and subject to the qualifications set out herein, the BMO Mortgage is a valid first charge on the Property.

This review is provided to you in your capacity as court-appointed receiver of the Debtor pursuant to the order of the Honourable Mr. Justice Hainey dated August 29, 2018. This letter may not be relied on by any other person without our prior written consent.

Please do not hesitate to contact us if you wish to discuss any of the foregoing.

Yours very truly,

PALIARE ROLAND ROSENBERG ROTHSTEIN LLP

A handwritten signature in black ink, appearing to read 'JL:SS', written in a cursive style.

Jeffrey Larry
JL:ss
Encl.

SCHEDULE "A"**DOCUMENTS REVIEWED**

Documents not defined below shall have the meaning ascribed to them in the body of the security review letter.

BMO Loan and Security Documents:

1. Charge/Mortgage granted by the Debtor in favour of BMO, in the original principal sum of \$1,550,000.00, registered on October 18, 2016 as instrument No. SN486746;
2. Notice of Assignment of Rents General in favour of BMO registered on October 18, 2016 at instrument No. SN486747;
3. General Security Agreement given by the Debtor, dated October 14, 2016 to BMO, financing statement registered as no. 20160930 1337 1590 7912, file reference no. 721130346;
4. General Security Agreement dated March 8, 2017 to BMO, perfected by financing statement registered as no. 20170213 1449 1590 7052, file reference no. 724822119.

DOCUMENTS NOT REVIEWED

The following documents have not been reviewed as part of giving this opinion:

1. All loan and security documentation in respect of the Guarantees.

SCHEDULE "B"**ASSUMPTIONS**

For the purposes of conducting this review, we have assumed the following:

1. that the signatures on the Documents are genuine and that the Documents submitted to us as photocopies or facsimile copies conform to authentic original Documents, and that all Documents were fully completed prior to execution and delivery;
2. that the Debtor had at all relevant times the necessary corporate status, power and capacity, as applicable, to grant to BMO the Documents to which it is party and to perform its obligations under each of those Documents;
3. that the Documents were duly authorized, executed and delivered to and in favour of BMO;
4. that the Documents were provided, as the case may be, to BMO by the Debtor on the basis of informed consent and advice and for value;
5. that BMO holds proper evidence of the amount of indebtedness owed to it by the Debtor and the dates on which such indebtedness was incurred;
6. that none of the Documents has been assigned, amended, superseded, released, discharged or otherwise impaired, either in whole or in part;
7. that the Debtor holds legal and beneficial title to the Property and that the Property was, at the time of the granting of the relevant security interest, and is presently, in Ontario;
8. the accuracy and completeness of the descriptions of all property of the Debtor referred to in any Document;
9. that there are no agreements to which the Debtor is a party or was a party at the time of the execution of the Documents which might impair its ability to execute and deliver or grant any of the Documents to which it is a party or to perform any of its obligations thereunder;
10. that none of the Documents, originals or copies of which we examined, has been amended (except as set out in this letter), and there are no other agreements or understandings between the parties that would amend, supplement or qualify any provisions of the Documents;
11. to the extent that a security interest in investment property (as defined in the PPSA) has been granted by the Debtor to BMO, BMO has control of such investment property;

12. that no execution creditor or other person has seized or caused seizure of any asset of the Debtor; and
13. that the public records examined by us in connection with this report were complete and accurate when examined.

SCHEDULE "C"**QUALIFICATIONS**

1. We express no opinion with respect to title to any of the personal property or the Property charged by the Documents.
2. We express no opinion as to the priority of any security interest created by the Documents as against any statutory liens, charges, deemed trusts or other priorities.
3. We express no opinion as to any security interest created by the Documents with respect to any property of the Debtor that is transformed in such a way that it is not identifiable or traceable or any proceeds of property of the Debtor that are not identifiable or traceable.
4. We express no opinion as to the creation or validity of any charge of, assignment or transfer of or security interest in any of the following property or any interest of the Debtor or the Guarantor therein: (i) any policy of insurance or contract of annuity; (ii) any permits, quotas, licenses and other property which is not personal property; and (iii) any property consisting of a receivable, license, approval, privilege, franchise, permit, lease or agreement (collectively, the "Special Property") to the extent that the terms of the Special Property or any applicable law prohibits its assignment or requires as a condition of its assignability, a consent, approval, notice or other authorization or registration which has not been made or given.
5. No opinion is expressed under the terms of this opinion with respect to the laws of any jurisdiction (other than Ontario) to the extent that such laws may govern the validity, perfection, effect of perfection or non-perfection of the security interests created by the Documents as a result of the application of Ontario conflict of law rules.
6. We did not investigate whether, any steps were taken in connection with the registration of the Documents or of any of the interests created thereunder: (i) under the Patent Act (Canada), the Trade-marks Act (Canada), the Industrial Designs Act (Canada), the Integrated Circuit Topography Act (Canada), the Copyright Act (Canada) or the Plant Breeders' Rights Act (Canada); (ii) in respect of any vessel which is registered or recorded under the Canada Shipping Act (Canada); (iii) in respect of any rolling stock to which the provisions of the Canada Transportation Act (Canada) or the Shortline Railways Act (Ontario) may apply; or (iv) under the Financial Administration Act (Canada).
7. Provisions of the Document which purport to exculpate any secured party from liability for its acts or which purport to confirm the continuance of

obligations notwithstanding any act or omission or other matter are subject to the discretion of an Ontario Court.

8. An Ontario Court may decline to enforce the rights of indemnity and contribution potentially available under the Documents to the extent that they are found to be contrary to equitable principles or public policy.
9. An Ontario Court may decline to enforce those provisions of the Documents which purport to allow a determination, calculation or certificate of a party thereto as to any manner provided for therein to be final, conclusive and binding upon any other party thereto if such determination is found to be inaccurate on its face or to have reached or made on an arbitrary or fraudulent basis.
10. Wherever any matter or thing is to be determined or done in the discretion of any secured party, such discretion may be required to be exercised in a commercially reasonable manner and in good faith.
11. With respect to the charge of, or transfer or pledge or assignment of, or the granting of a security interest in, any account or like personal property pursuant to the Documents, notice may have to be given to the obligor thereunder and the secured creditors may be subject to the equities between the obligor and the grantor of the security interest in the event that it wishes to enforce any such account or like personal property as against the obligor under such account or like personal property.
12. Powers of attorney contained in any of the Documents, although expressed to be irrevocable, may in some circumstances be revoked, including without limitation, pursuant to the Substitute Decisions Act (Ontario).
13. Pursuant to section 8 of the Interest Act (Canada), no fine, penalty or rate of interest may be exacted on any arrears of principal or interest secured by a mortgage on real property that has the effect of increasing the charge on the arrears beyond the rate of interest payable on principal money not in arrears.

SCHEDULE "D"**SUMMARY OF SECURITY SEARCHES AGAINST 1527020 ONTARIO INC.
(the "DEBTOR")****Corporate History**

The Debtor was incorporated on March 3, 2011 pursuant to the laws of the Province of Ontario.

Personal Property Security Act (Ontario)

(File Currency: January 29, 2019)

1. Secured Party: Bank of Montreal

Debtor: 1527020 Ontario Inc.

Collateral Classification: Inventory, Equipment, Accounts, Other

General Collateral Description: None

Registration No.: 20160930 1337 1590 7912

File No. 721130346

Registration Date: September 30, 2016

Registration Period: 5 Years

Expiry Date: September 30, 2021

2. Secured Party: Bank of Montreal

Debtor: 1527020 Ontario Inc.

Collateral Classification: Accounts, Other

General Collateral Description: None

Registration No.: 20160930 1337 1590 7913

File No. 721130364
Registration Date: September 30, 2016
Registration Period: 5 Years
Expiry Date: September 30, 2021

3. Secured Party: Bank of Montreal

Debtor: 1527020 Ontario Inc.
Collateral Classification: Inventory, Equipment, Accounts, Other
General Collateral Description: None
Registration No.: 20170213 1449 1590 7052
File No. 724822119
Registration Date: February 13, 2017
Registration Period: 5 Years
Expiry Date: February 13, 2022

Bank Act (Ontario)

Date of Search: February 12, 2016
CLEAR

Official Receiver (Bankruptcy)

BIA Estate No: 31-458540
BIA Estate Name: 1527020 Ontario Inc.
Estate Type: Receivership
Date of Proceeding: August 29, 2018
Total Liabilities: \$0

Executions: Ontario (all 49 Ontario enforcement offices)

Date of Search: January 30, 2019

CLEAR

SCHEDULE "E"

LEGAL DESCRIPTION OF REAL PROPERTY

Municipal Address: 633 Main Street West, Port Colborne, Ontario

PIN No. 64139-0013 (LT): PT LT 32 CON 2 HUMBERSTONE AS IN RO555223; Port Colborne.

Doc 2783101 v1

ACCT. MANAGER: Jason Locke

BORROWER: 1496765 ONTARIO LTD

INTEREST UP TO AND INCLUDING: February 4, 2019

CDN Prime	US Base
3.95%	5.75%

TRANSIT: 3858						
CDN \$ LOAN NO:	PRIME +	RATE	PRINCIPAL	TOTAL INT	TOTAL	PER DIEM
3858-6996-960	FIXED	3.6000%	\$2,039,332.62	\$38,114.84	\$2,077,447.46	\$204.82
RSM CANADA LIMITED - RECEIVER LOANS						
0002-6931-997	2.5000%	6.4500%	\$99,000.00	\$101.92	\$99,101.92	\$17.77
BMO LEGAL FEES			\$50,635.46	\$0.00	\$50,635.46	
TOTAL CDN			\$2,188,968.08	\$38,216.76	\$2,227,184.84	\$222.58

INTEREST CALCULATION

UAI	?73 LN	?73 UAI
\$37,295.57	\$804.56	\$14.71
\$1,535.20	\$69.98	\$1.09
\$38,830.77	\$874.54	\$15.80

ACCT. MANAGER: Jason Locke

BORROWER: 1651033 ONTARIO LTD.

INTEREST UP TO AND INCLUDING: February 4, 2019

CDN Prime	US Base
3.95%	5.75%

TRANSIT: 3858						
CDN \$ LOAN NO:	PRIME +	RATE	PRINCIPAL	TOTAL INT	TOTAL	PER DIEM
3858-6997-541	FIXED	3.8900%	\$2,466,352.22	\$66,448.34	\$2,532,800.56	\$269.82
RSM CANADA LIMITED - RECEIVER LOANS						
0002-6932-017	2.5000%	6.4500%	\$87,000.00	\$1,189.00	\$88,189.00	\$15.57
BMO LEGAL FEES			\$7,849.61	\$0.00	\$7,849.61	
TOTAL CDN			\$2,561,201.83	\$67,637.34	\$2,628,839.17	\$285.39

INTEREST CALCULATION

UAI	?73 LN	?73 UAI
\$65,369.06	\$1,051.41	\$27.87
\$1,126.70	\$61.50	\$0.80
\$66,495.76	\$1,112.91	\$28.67

ACCT. MANAGER: Jason Locke

BORROWER: 1527020 ONTARIO INC.

INTEREST UP TO AND INCLUDING: February 4, 2019

CDN Prime	US Base
3.95%	5.75%

CDN \$ LOAN NO:	PRIME +	RATE	PRINCIPAL	TOTAL INT	TOTAL	PER DIEM
2335-6999-654	3.2500%	7.2000%	\$1,370,547.20	\$66,996.30	\$1,437,543.50	\$283.35
2335-6999-611	2.5000%	6.4500%	\$1,822.70	\$425.47	\$2,248.17	\$0.40
RSM CANADA LIMITED - RECEIVER LOANS						
0002-6931-970	2.5000%	6.4500%	\$99,000.00	\$1,363.57	\$100,363.57	\$17.72
BMO LEGAL FEES			\$4,006.25	\$0.00	\$4,006.25	
TOTAL CDN			\$1,475,376.15	\$68,785.34	\$1,544,161.49	\$301.47

INTEREST CALCULATION

UAI ?3	LN ?73	UAI ?73
\$65,862.91	\$1,081.42	\$51.97
\$423.88	\$1.29	\$0.30
\$1,292.68	\$69.98	\$0.91
\$67,579.47	\$1,152.69	\$53.18

ACCT. MANAGER: Jason Locke

BORROWER: 2495087 ONTARIO INC.

INTEREST UP TO AND INCLUDING: February 4, 2019

CDN Prime	US Base
3.95%	5.75%

CDN \$ LOAN NO:	PRIME +	RATE	PRINCIPAL	TOTAL INT	TOTAL	PER DIEM
TRANSIT: 3858						
Letter of Credit 3858-6993-479	Fixed	0.0000%	\$50,000.00	\$0.00	\$50,000.00	\$0.00
3858-6993-575	3.0000%	6.9500%	\$2,141,179.30	\$112,706.20	\$2,253,885.50	\$428.84
3858-6989-664	2.5000%	6.4500%	\$55,468.13	\$3,602.95	\$59,071.08	\$10.43
RSM CANADA LIMITED - RECEIVER LOANS						
0002-6931-911	2.5000%	6.4500%	\$99,000.00	\$84.93	\$99,084.93	\$17.74
BMO LEGAL FEES			\$16,290.50	\$0.00	\$16,290.50	
TOTAL CDN			\$2,361,937.93	\$116,394.00	\$2,478,332.02	\$457.00

INTEREST CALCULATION

UAI	?73 LN	?73 UAI
\$0.00	\$0.00	\$0.00
\$110,990.84	\$1,630.82	\$84.54
\$3,561.22	\$39.21	\$2.52
\$1,386.49	\$69.98	\$0.98
\$115,938.55	\$1,740.01	\$88.04

ACCT. MANAGER: Jason Locke

BORROWER: 2496800 ONTARIO INC.

INTEREST UP TO AND INCLUDING: February 4, 2019

CDN Prime	US Base
3.95%	5.75%

INTEREST CALCULATION

TRANSIT: 3858 / 0348	CDN \$ LOAN NO:	PRIME +	RATE	PRINCIPAL	TOTAL INT	TOTAL	PER DIEM	UAI	?73 LN	?73 UAI
	Letter of Credit 3858-6993-161	FIXED	0.0000%	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	3858-6994-340	1.7500%	5.7000%	\$1,267,778.14	\$54,320.72	\$1,322,098.86	\$206.34	\$53,495.37	\$791.93	\$33.42
	0348-6989-528	1.7500%	5.7000%	\$274,556.03	\$11,794.22	\$286,350.25	\$44.69	\$11,615.46	\$171.50	\$7.26
	3858-6989-605	2.5000%	6.4500%	\$47,596.39	\$2,946.59	\$50,542.98	\$8.93	\$2,910.89	\$33.64	\$2.06
	RSM CANADA LIMITED - RECEIVER LOANS									
	0002-6931-946	2.5000%	6.450%	\$99,000.00	\$84.93	\$99,084.93	\$17.74	\$1,386.49	\$69.98	\$0.98
	BMO LEGAL FEES			\$7,745.18	\$0.00	\$7,745.18				
	TOTAL CDN			\$1,736,675.74	\$69,146.46	\$1,805,822.20	\$277.69	\$69,408.21	\$1,067.05	\$43.72

Canada Revenue Agency
Agence du Revenu du Canada

Fax Cover Sheet/Feuille de transmission per fax

Date: September 14, 2018

To/À: RSM Canada Limited
Attention: Brenda WongPhone Number/No de téléphone: (647) 727-3621
Fax Number/No de fax: (416) 480-2646

DANIELA PESIKAN
Insolvency Collections
Toronto Centre Tax Services OfficePhone Number/No de telephone: **(416) 954-8243**Fax Number/No de fax: **(416)-954-6411**

Number of pages transmitted including cover sheet/
Nombre de pages transmises y compris la page couverture (3)

Remarks/Remarques:

Canada Revenue
AgencyAgence du Revenu
du CanadaRSM Canada Limited
11 King St. West, Suite 700 Box 27
Toronto, ON., M5H 4C7

September 14, 2018

Attention: Brenda Wong

Re: 2495087 Ontario Inc., 2496800 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd.
and Sunshine Propane Inc.

In response to your letter dated September 10, 2018 below is the Companies' business account numbers, current filing status and liabilities.

Name of Corporation	Account Number	Outstanding Liabilities	Overdue Returns	Reporting Period
2495087 Ontario Inc.	793283292			
	RC	Nil	No T2s filed	
	RT	Nil	Periods ending: Mar 31, 2017-Jun 30, 2018	Quarterly
	RP	No RP account		
2496800 ONTARIO INC.	792178527			
	RC	Nil	No T2s filed	
	RT	Nil	Periods ending: Dec 31, 2016-June 30, 2018	Quarterly
	RP	No RP account		
1651033 ONTARIO LTD.	862936093			
	RC	Nil	Last year filed Dec 31, 2014	
	RT	Nil	Period ending Dec 31, 2009	Annual filer, account closed Dec 31, 2012
	RP	No RP account		
1496765 ONTARIO LTD	874521917			
	RC	Nil	Last year filed Dec 31, 2014	
	RT	\$44,050.97 (notional assessments)	Period ending: Dec 31, 2014-Dec 31, 2017	Annual
	RP	\$2,601.00		

Canada

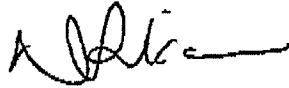
TORONTO-CENTRE TAX SERVICES OFFICE
1 Front St. W., 2nd Flr. Toronto, ON M5J 2X6

SUNSHINE PROPANE INC.	828067066			
	RC	\$438,041.66	Last year filed Dec 31, 2016	
	RT	\$2,194.69	Period Ending Dec 31, 2014 , Sept 30, 2016 and Jun 30, 2017-June 30, 2018	Quarterly
	RP	\$966.22		

Please confirm the location of the books and records and the contact person so that a Trust Exam and GST/HST audit can be scheduled.

If you have any concerns or questions please contact the undersigned.

Yours truly,



Daniela Pesikan
Toronto Centre Tax Services Office
Revenue Collections
Tel.: 416-954-8243
Fax: 416-954-6411

Canada Revenue Agency
Agence du Revenu du Canada

Fax Cover Sheet/Feuille de transmission per fax

Date: September 19, 2018

To/À: RSM Canada Limited
Attention: Brenda Wong

Phone Number/No de téléphone: (416) 480-0160
Fax Number/No de fax: (416) 480-2646

DANIELA PESIKAN
Insolvency Collections
Toronto Centre Tax Services Office

Phone Number/No de telephone: **(416) 954-8243**

Fax Number/No de fax: **(416)-954-6411**

Number of pages transmitted including cover sheet/
Nombre de pages transmises y compris la page couverture (1)

Remarks/Remarques:

Re: 1527020 Ontario Inc

The BN number for the above corporation is 105774780 RT 0001. There is currently a credit of \$7,917.74 (an arrears payment was made in the amount of \$6,300.96, effective date Feb 24, 2011 and a garnishee payment of \$1,616.78, effective date June 14, 2010). Per our records the company ceased operating on Jan 31, 2010. There are no overdue returns.

Re: HST# 101745552

As this company is not listed in the Order for confidentiality reasons I cannot release any information. Do you have any documentation confirming the corporation is related to the corporations listed in the Order?



Summerside PE C1N 6A2

2496800 ONTARIO INC.
 C/O RSM CANADA LIMITED
 700 - 11 KING ST W
 TORONTO ON M5H 4C7

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007979

**NOTICE OF (RE)ASSESSMENT
 GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

RESULTS

You have not responded to our requests to file goods and services tax/harmonized sales tax return(s) as required under the "Excise Tax Act." As a result, under subsection 299(1), we have estimated the tax you owe.

Result of this (Re)Assessment	\$	26,197.73
Prior Balance	\$	0.00
		=====
Total Balance	\$	26,197.73

Please note that interest will accrue daily on the total balance owing. This assessment is not a substitute for the unfiled return(s) and does not relieve you of your obligation to file the return(s) and pay all amounts owing. Please file the overdue return(s) and pay any taxes owing immediately. Failure to do so may result in legal action being taken without further notice.

Please keep this Notice of (Re)Assessment for your records.

For more information, phone or write to:

Kitchener/Waterloo TSO
 166 Frederick Street
 Kitchener ON N2H 0A9
 Toll free number 1-800-959-5525 (Canada and United States)

Bob Hamilton
 Commissioner of Revenue





2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2016/11/01 To: 2016/12/31

Reference Number: 19007000362370498

Net Tax	\$	2,166.66
Interest and Penalty		
Arrears Interest	\$	249.28
Failure to File Penalty	\$	86.65

Result of (Re)Assessment	\$	2,502.59

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007980

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2017/01/01 To: 2017/03/31

Reference Number: 19007000362370499

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	328.43
Failure to File Penalty	\$	130.00
		=====
Result of (Re)Assessment	\$	3,708.43

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Page 4 of 12

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)

SUMMARY OF (RE) ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2017/04/01 To: 2017/06/30

Reference Number: 19007000362370500

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	281.98
Failure to File Penalty	\$	130.00
		=====
Result of (Re)Assessment	\$	3,661.98

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007981

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2017/07/01 To: 2017/09/30

Reference Number: 19007000362370501

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	236.13
Failure to File Penalty	\$	130.00
		=====
Result of (Re)Assessment	\$	3,616.13

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2017/10/01 To: 2017/12/31

Reference Number: 19007000362370502

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	190.39
Failure to File Penalty	\$	121.87
		=====
Result of (Re)Assessment	\$	3,562.26

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007982

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2018/01/01 To: 2018/03/31

Reference Number: 19007000362370503

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	143.28
Failure to File Penalty	\$	97.50
		=====
Result of (Re)Assessment	\$	3,490.78

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Page 8 of 12

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2018/04/01 To: 2018/06/30

Reference Number: 19007000362370504

Net Tax	\$	3,250.00
Interest and Penalty		
Arrears Interest	\$	90.24
Failure to File Penalty	\$	73.12
		=====
Result of (Re)Assessment	\$	3,413.36

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007983

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

SUMMARY OF (RE)ASSESSMENT

RE: Unfiled GST/HST Return(s)

Reporting Period From: 2018/07/01 To: 2018/08/29

Reference Number: 19007000362370505

Net Tax	\$	2,166.66
Interest and Penalty		
Arrears Interest	\$	37.64
Failure to File Penalty	\$	37.90
		=====
Result of (Re)Assessment	\$	2,242.20

EXPLANATION

This assessment is not a substitute for the unfiled return. You still have to file the return and pay all amounts owing.

We have calculated a penalty for failing to file your return on time.

We have charged you arrears interest because you did not pay the amount owing by the due date.

GENERAL INFORMATION

For more information on Notices of (Re)Assessment, and your objection and appeal rights, see Guide RC4022, General Information for GST/HST Registrants, or visit canada.ca/revenue-agency. To prevent unnecessary delays when you correspond with us, please provide your Business Number.





2496800 ONTARIO INC.

Page 10 of 12

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

FILING YOUR TAX RETURNS

1. Complete the returns previously sent to you for any overdue periods. If you did not receive these returns or they were misplaced, contact your tax services office for additional copies.
2. You are required to file a return for each reporting period. If there were no taxable sales, input tax credits, or rebates applicable to a reporting period, complete and submit a "NIL" return for that period by entering zeros on the appropriate lines.
3. Mail your return(s) to the address below:

CANADA REVENUE AGENCY
TAX CENTRE
375 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2



2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

0007984

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

HOW DO YOU PAY?

You can pay:

- online or by phone using a Canadian financial institution's services
- online at canada.ca/cra-my-payment
- online by setting up a pre-authorized debit agreement at canada.ca/my-cra-business-account
- in person with your remittance voucher at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

For more information on how to make a payment, go to canada.ca/payments.

Note: There is a QR code printed on your remittance voucher that contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

**Please use the attached voucher to pay the indicated amount owing.
See the reverse for further instructions.**

Amount paid



**Goods and Services Tax/Harmonized Sales Tax
Amount Owing Remittance Voucher**
Pay online or at your financial institution

Business Name
2496800 ONTARIO INC.

Business Number
79217 8527 RT 0001

20

7



Privacy Act,
Personal Information Bank number CRA PPU 047

Amount owing (\$)
26,197.73

Amount paid

RC159 E (18)X

2020020020000700792178527RT000100000000000026197732020025





2496800 ONTARIO INC.

Date	January 10, 2019
Business Number	79217 8527 RT0001
Period Covered	2016-11-01 to 2018-08-29

**NOTICE OF (RE)ASSESSMENT
GOODS AND SERVICES TAX/HARMONIZED SALES TAX (GST/HST)**

Teller's Stamp

We will charge a fee for any dishonoured payment.
DO NOT staple, paper clip, tape or fold this voucher
and do not use photocopied remittance vouchers.
DO NOT mail cash.
If an envelope accompanied this voucher, please ensure the
address below appears in the window of the envelope provided.

Teller's Stamp

CANADA REVENUE AGENCY
TAX CENTRE
275 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2



Ministry of Finance
Collections Branch
Insolvency Unit
33 King St W
PO Box 627
Oshawa ON L1H 8H5

RSM CANADA LIMITED
11 KING ST W
SUITE 700
TORONTO ON M5H 4C7

-BL061

Issue Date 13-Sep-2018

Business No. 828067066

Reference No L1957099712

RECEIVED

SEP 18 2018

Deemed Trust Claim

Subsections 18(1) & (2) of the *Gasoline Tax Act*

Gasoline Tax: 828067066TG0001

Re: SUNSHINE PROPANE INC.
Deemed Trust Liability \$118,810.38

It is our understanding that you or your client has seized the assets of the above debtor. Subsections 18(1) & (2) of the *Gasoline Tax Act* (hereinafter referred to as "the Act") is applicable to your actions.

Under Subsections 18(1) & (2) of the Act, the property of the above debtor is deemed to be beneficially owned by Her Majesty the Queen in right of Ontario, despite any security interest. The proceeds of the sale of such property, less the costs of taking possession, are to be paid to the Minister of Finance in priority to all other interests. These interests include, but are not limited to, all mortgages, lease arrears, debentures, real property liens, chattel mortgages, general security agreements, and conditional sales contracts.

Since we were unable to obtain the gasoline tax figures for the period(s):

Statute ID	Filing Period	Return Status	Estimated Amount
828067066TG0001	31-Jul-2016	Estimated	\$1,800.00
828067066TG0001	31-Aug-2016	Estimated	\$1,900.00

we have included an estimate of \$3,700.00. We hold Subsection 11(1) of the *Gasoline Tax Act* as our authority to take this action.

Therefore, we submit a Deemed Trust Claim of \$118,810.38, which must be paid in priority to all other interests.

Upon completion of the liquidation of the debtor's assets, please forward a cheque in the amount of \$118,810.38 to cover the period 01-Apr-2011 to 30-Jun-2018, made payable to the Minister of Finance. We will issue the Clearance Certificate upon receipt of the funds.



Business No. 828067066
Reference No L1957099712

Under the Act, you are required to obtain a Minister's Certificate prior to disposing of the assets or disbursing the proceeds of sale of the debtor's assets. Failure to obtain this certificate will result in you or your client being held personally liable for the taxes, penalties and interest owing.

If you or your client becomes aware of a bankruptcy for the debtor, kindly advise our office.

If further information is required, please contact collections at the toll free number below, extension 18672.



RSM Canada Limited

Chartered Accountants

11 King St W
Suite 700, Box 27
Toronto, ON M5H 4C7

T +1 416 480 0160

F +1 416 480 2646

www.rsmcanada.com

**NOTICE AND STATEMENT OF RECEIVER
(SECTION 245(1) AND 246(1) OF THE ACT)**

In the matter of the receivership of 1496765 Ontario Ltd., 1527020 Ontario Inc., 1651033 Ontario Ltd., 2495087 Ontario Inc., 2496800 Ontario Inc., and Sunshine Propane Inc. (the "Companies")

The receiver gives notice and declares that:

1. On the 29th day of August, 2018, the undersigned RSM Canada Limited was appointed as receiver and manager (the "**Receiver**") in respect of all of the assets, undertakings and properties of the Companies, insolvent persons that are described below:

	<u>Cash</u>	<u>Land/Building</u>	<u>Other</u>
1496765 Ontario Ltd.	\$35.71	\$unknown	\$unknown
1527020 Ontario Inc.		\$unknown	\$unknown
1651033 Ontario Ltd.		\$unknown	\$unknown
2495087 Ontario Inc.	\$156.70	\$unknown	\$unknown
2496800 Ontario Inc.	\$908.75	\$unknown	\$unknown
Sunshine Propane Inc.			\$unknown

2. The undersigned became a receiver in respect of the Companies by virtue of being appointed by order of the Ontario Superior Court of Justice - Commercial List ("Order").
3. The undersigned commenced the exercise of its powers in respect of that appointment on the 29th day of August, 2018.
4. The following information relates to the receivership:

a) Registered Office Address of the Companies:

1496765 Ontario Ltd.	5462 Dundas Street West, Etobicoke, ON M9B 1B4
1527020 Ontario Inc.	Suite 915, 1750 Bloor Street, Mississauga, ON L4X 1S9
1651033 Ontario Ltd.	Suite 1701, 5462 Dundas Street West, Etobicoke, ON M9B 1B4
2495087 Ontario Inc.	1 Grove Park Street, Richmond Hill, ON L4E 2R5
2496800 Ontario Inc.	1625 Bloor Street East, Suite 613, Mississauga, ON L4X 1S3
Sunshine Propane Inc.	5462 Dundas Street West, Etobicoke, ON M9B 1B4

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

b) Principal line of businesses:

1496765 Ontario Ltd.	Owner of a full-service car wash and auto detailing business located at 5462 Dundas Street West, Etobicoke, Ontario
1527020 Ontario Inc.	Owner of a self-service car wash located at 633 Main Street West, Port Colborne, Ontario
1651033 Ontario Ltd.	Owner of a car wash currently under construction located at 5223 Dundas Street, Burlington, Ontario
2495087 Ontario Inc.	Owner of a gas station, convenience store and commercial building located at 591 and 595 Goderich Street, Port Elgin, Ontario
2496800 Ontario Inc.	Owner of a gas station, convenience store and automatic car wash located at 274 Bayfield Road, Goderich, Ontario
Sunshine Propane Inc.	Unknown

- c) The amounts owed by the Companies to the creditors who appear to hold a security interest are set out on the attached schedules. The accuracy or completeness of the attached lists of secured creditors has yet to be confirmed.
- d) The lists of creditors of the Companies and the amount owed to each creditor by the Companies are attached. These lists have been compiled based on searches of the Ontario Personal Property Security Registration System and Land Registry, information contained in the Application Record or provided by the Applicant and a limited review of information located at the Companies' premises. The lists have not been audited or verified by the Receiver. The fact that persons are receiving this notice or are included on the creditors list does not mean that it has been determined that they are a creditor or that if they are a creditor, that their claim is admitted in the amount set out on that list.
- e) The current intended plan of the Receiver, to the extent that such a plan has been determined, is to realize on the assets of the Companies, comprised primarily of the Property as defined in the Order.
- f) Contact person for the Receiver:

Brenda Wong
RSM Canada Limited
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario M5H 4C7
Telephone: (647) 727-3621
Facsimile: (416) 480-2646
E-mail: brenda.wong@rsmcanada.com

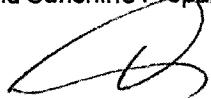
- g) Additional information: A copy of the receivership order is posted on the Receiver's website at rsmcanada.com/2495087-ontario-et-al. Other pertinent public information will be posted to this website as that information becomes available.

September 7, 2018
Page 3

Dated at Toronto this 7th day of September, 2018.

RSM CANADA LIMITED

In its capacity as Court Appointed Receiver and Manager
of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020
Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd.
and Sunshine Propane Inc., and not in its personal capacity



Per: Daniel Weisz, CPA, CA, CFF, CIRP, LIT
Senior Vice-President

RSM CANADA LIMITED
In the Matter of the Receivership of
1496765 Ontario Ltd.

LIST OF CREDITORS

Creditors who appear to hold a security interest

Bank of Montreal	\$ 2,037,870
10831824 Canada Inc.	572,000

Total	<u>\$ 2,609,870</u>
-------	---------------------

Other Creditors

Bell Canada	Unknown
Canada Revenue Agency	Unknown
City of Toronto - Property Taxes	Unknown
City of Toronto - Water bill	Unknown
Toronto Hydro	Unknown

Total	<u>\$ -</u>
-------	-------------

RSM CANADA LIMITED
In the Matter of the Receivership of
1527020 Ontario Inc.

LIST OF CREDITORS

Creditors who appear to hold a security interest	
Bank of Montreal	\$ 1,388,218
Total	<u>\$ 1,388,218</u>
Other Creditors	
Bell Canada	Unknown
Canada Revenue Agency	Unknown
Canadian Niagara Power Inc.	Unknown
City of Port Colborne - property taxes	Unknown
City of Port Colborne - water bill	Unknown
Total	<u>\$ -</u>

RSM CANADA LIMITED
In the Matter of the Receivership of
1651033 Ontario Ltd.

LIST OF CREDITORS

Creditors who appear to hold a security interest

Bank of Montreal	\$ 2,480,902
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Total	<u><u>\$ 2,480,902</u></u>
-------	----------------------------

Other Creditors

Burlington Hydro Electric Inc.	Unknown
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Canada Revenue Agency	Unknown
-----------------------	---------

City of Burlington - Property Taxes	Unknown
-------------------------------------	---------

City of Burlington - Water bill	Unknown
---------------------------------	---------

SDM Construction Inc.	Unknown
-----------------------	---------

Total	<u><u>\$ -</u></u>
-------	--------------------

RSM CANADA LIMITED
In the Matter of the Receivership of
2495087 Ontario Inc.

LIST OF CREDITORS

Creditors who appear to hold a security interest	
Bank of Montreal	\$ 2,282,956
Total	<u>\$ 2,282,956</u>
Other Creditors	
Bell Canada	Unknown
Canada Revenue Agency	Unknown
Hydro One	Unknown
Parkland Fuel Corporation	Unknown
Town of Saugeen Shores - Property Taxes	Unknown
Town of Saugeen Shores - Water bill	Unknown
Total	<u>\$ -</u>

RSM CANADA LIMITED
In the Matter of the Receivership of
2496800 Ontario Inc.

LIST OF CREDITORS

Creditors who appear to hold a security interest	
Bank of Montreal	\$ 1,651,547
Total	<u><u>\$ 1,651,547</u></u>
Other Creditors	
Bell Canada	Unknown
Canada Revenue Agency	Unknown
Goderich Hydro	Unknown
Parkland Fuel Corporation	Unknown
Town of Goderich - Property Taxes	Unknown
Town of Goderich - Water bill	Unknown
Total	<u><u>\$ -</u></u>

RSM CANADA LIMITED
In the Matter of the Receivership of
Sunshine Propane Inc.

LIST OF CREDITORS

Creditors who appear to hold a security interest

Bank of Montreal	Unknown
Her Majesty in right of Ontario, Minister of Finance	\$ 136,562
Merchant Advance Capital	Unknown
Roynat	Unknown
Thinking Capital	Unknown

Total	<u>\$ 136,562</u>
-------	-------------------

Other Creditors

Canada Revenue Agency	Unknown
-----------------------	---------

Total	<u>\$ -</u>
-------	-------------

RSM CANADA LIMITED
In the Matter of the Receivership of
2495087 Ontario Inc. et al

Supplementary Mailing List

2495087 Ontario Inc.
2496800 Ontario Inc.
Aisha Ashad
Canada Revenue Agency
Department of Justice, Canada Revenue Agency
Her Majesty the Queen in right of Ontario as represented by
Ministry of Finance
Mehak Arshad & Rauf Khan
Minister of Finance
Mohammad Azeem
Office of the Superintendent of Bankruptcy
Olubunmi Ogunniyi
Paliare Roland Rosenberg Rothstein LLP
Torkin Manes LLP
Workplace Safety and Insurance Board

RSM Canada Limited
Court Appointed Receiver and Manager of
2495087 Ontario Inc. et al
Interim Statement of Receipts and Disbursements
For the period August 29, 2018 to January 31, 2019

	1496765 Ontario Ltd. (Etobicoke)	1651033 Ontario Ltd. (Burlington)	1527020 Ontario Inc. (Port Colb.)	2495087 Ontario Inc. (Port Elgin)	2496800 Ontario Inc. (Goderich)	Sunshine Propane Inc.	Total
Receipts							
Advances from secured lender (1)	\$ 99,000	87,000	99,000	99,000	99,000	-	483,000
Cash on hand	36	-	-	172	909	-	1,117
Rent	-	-	-	13,817	-	-	13,817
HST collected	-	-	-	1,796	-	-	1,796
Miscellaneous (2)	-	-	-	678	3,019	3,293	6,990
Total receipts	\$ 99,036	87,000	99,000	115,462	102,928	3,293	506,719
Disbursements							
Appraisals	\$ 3,800	4,200	3,800	3,800	3,800	-	19,400
Phase I ESA updates	2,185	2,385	2,585	1,000	1,000	-	9,155
Insurance	6,096	4,540	2,595	2,850	5,244	-	21,325
Legal fees (3)	2,847	2,847	2,847	2,847	2,847	-	14,233
Miscellaneous	646	471	470	589	489	345	3,010
Property management fees	4,780	3,572	4,056	7,416	4,892	-	24,716
Receiver's fees (4)	21,077	14,665	17,606	22,340	17,159	1,308	94,155
Repairs and maintenance	3,707	1,529	3,350	725	2,242	-	11,553
Security patrols	9,800	9,840	11,145	11,625	13,285	-	55,695
Snow removal / landscaping	2,760	-	1,185	-	6,000	-	9,945
Taking possession	4,926	615	1,685	4,308	4,134	-	15,668
Travel	206	85	612	1,448	503	-	2,854
Utilities - hydro	1,929	246	2,942	5,861	3,046	-	14,024
Utilities - gas	1,287	-	1,414	234	110	-	3,045
Utilities - water	343	689	610	1,521	-	-	3,162
Waste removal / disposal	-	-	-	222	220	-	442
HST/PST paid	8,083	5,596	6,789	7,322	7,451	206	35,447
Total disbursements	\$ 74,471	51,279	63,691	74,107	72,421	1,858	337,828
Excess of Receipts over Disbursements	\$ 24,565	35,721	35,309	41,355	30,507	1,435	168,891

Notes

- (1) The amount of \$483,000 represents funds advanced by Bank of Montreal under Receiver Certificates # 1 to 13.
- (2) These receipts represent the refund of security deposits by utility companies on account of deposits held in respect of the debtors' accounts.
- (3) Legal fees billed have been allocated equally among the five properties. This amount includes legal fees to October 31, 2018.
- (4) This amount represents the Receiver's fees incurred to September 30, 2018. The Receiver's fees are billed to each Debtor for work specific to that Debtor. In addition, where the work performed is on account of two or more Debtors, the fees are tracked on a combined basis and then allocated equally to each of the five properties.

*This Appendix forms part of the First Report of the Receiver dated February 13, 2019
and should only be read in conjunction therewith.*

Summary of Receiver Certificates Issued

	<i>1496765</i> <i>Ontario Ltd.</i> <i>(Etobicoke)</i>	<i>1651033</i> <i>Ontario Ltd.</i> <i>(Burlington)</i>	<i>1527020</i> <i>Ontario Inc.</i> <i>(Port Colborne)</i>	<i>2495087</i> <i>Ontario Inc.</i> <i>(Port Elgin)</i>	<i>2496800</i> <i>Ontario Inc.</i> <i>(Goderich)</i>	Total
<u>Certificates dated Sept. 5, 2018</u>						
Certificate No.	2	1	3	4	5	
Certificate Amount	\$ 30,000	\$ 10,000	\$ 15,000	\$ 25,000	\$ 25,000	\$ 105,000
<u>Certificates dated Oct. 30, 2018</u>						
Certificate No.	6	8	7			
Certificate Amount	\$ 10,000	\$ 15,000	\$ 10,000			\$ 35,000
<u>Certificates dated Nov. 19, 2018</u>						
Certificate No.	9	11	10	12	13	
Certificate Amount	\$ 59,000	\$ 62,000	\$ 74,000	\$ 74,000	\$ 74,000	\$ 343,000
Total	\$ 99,000	\$ 87,000	\$ 99,000	\$ 99,000	\$ 99,000	\$ 483,000

Court File No. CV-18-00602537-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**2495087 ONTARIO INC., 2496800 ONTARIO INC., 1527020 ONTARIO INC.,
1651033 ONTARIO LTD., 1496765 ONTARIO LTD. and
SUNSHINE PROPANE INC.**

Respondents

AFFIDAVIT OF DANIEL WEISZ
(Sworn February 11, 2019)

I, **DANIEL WEISZ**, of the City of Vaughan, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Senior Vice-President of RSM Canada Limited ("**RSM**") and as such I have personal knowledge of the matters to which I hereinafter depose, save and except those matters based upon information and belief, in which case I have stated the source of such facts, all of which I verily believe to be true.

2. Pursuant to an order of the Court dated August 29, 2018, RSM Canada Limited was appointed receiver and manager (the “Receiver”), without security, of all of the assets, undertakings and properties of 1496765 Ontario Ltd., 1651033 Ontario Ltd., 1527020 Ontario Inc., 2495087 Ontario Inc., 2496800 Ontario Inc. and Sunshine Propane Inc. acquired for, or used in relation to, the businesses carried on by the Debtors, including all proceeds thereof.

3. Attached hereto and marked as Exhibit “A” to this my affidavit are copies of invoices issued by RSM for fees incurred by the Receiver in respect of the receivership proceedings for the period July 28, 2018 to January 31, 2019 (the “Period”). The total fees charged for the Period are \$233,515.50, plus HST of \$30,357.02 for a total of \$263,872.52. The average hourly rate charged during the Period was \$368.44.

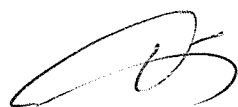
4. The invoices are a fair and accurate description of the services provided and the amounts charged by RSM for the Period.

5. Attached hereto and marked as **Exhibit “B”** is a schedule summarizing the invoices in Exhibit “A”, the total billable hours charged, the total fees charged and the average hourly rate charged. The Receiver’s accounts have been prepared on the basis that time incurred that specifically relates to an individual debtor has been billed to that debtor. Time incurred that relates to more than one debtor has been included in the “Combined” invoices referred to in Exhibit “B”.

6. I make this affidavit in support of a motion for an Order approving the Receiver’s fees and disbursements and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this 11th day of February, 2019)
)
)
)
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)
)
)
)

A Commissioner, etc.
 Bryan Allan Tannenbaum, a Commissioner, etc.
 Province of Ontario, for RSM Canada LLP
 and RSM Canada Limited.
 Expires January 5, 2021.



DANIEL WEISZ

**THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF DANIEL WEISZ SWORN BEFORE ME
THIS 11th DAY OF FEBRUARY, 2019**



A Commissioner, etc.
Bryan Allan Tannenbaum, a Commissioner, etc.,
Province of Ontario, for RSM Canada LLP
and RSM Canada Limited.
Expires January 5, 2021.



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1496765 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10003

Invoice 1

No. 5497206

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., **1496765 Ontario Ltd.** and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
08/23/2018	Asiyya Pisani	Prepare for taking possession including draft notice of receivership and review background information.
08/29/2018	Brenda Wong	Calls to locksmith to confirm attendance at Etobicoke; attend at Etobicoke location for taking possession, meeting with debtor, review books and records on site.
08/29/2018	Asiyya Pisani	Taking possession at Etobicoke location, meeting with locksmith, taking photos, taking possession of cash on site, etc.
08/30/2018	Brenda Wong	Email to A. Ashad proof of claim (property) form and request for computer passwords.
08/31/2018	Brenda Wong	Resending email to A. Ashad re passwords for computers and proof of claim (property); email to Peregrine Protection re weekly reports.
09/03/2018	Asiyya Pisani	Attending to various matters at the Etobicoke location, including reviewing the books and records in the office.
09/04/2018	Asiyya Pisani	Contact banks to freeze accounts.
09/04/2018	Daniel Weisz	Prepare Receiver Certificate; email to Bank of Montreal re same.
09/04/2018	Brenda Wong	Email to W. Behno re propane tank and barrels of chemicals located on site.
09/05/2018	Brenda Wong	Review email from O. Ogunniyi, counsel for debtors; review and respond to email from A. Ashad.
09/07/2018	Cindy Baeta	Post receipts to Ascend; prepare disbursement cheques.
09/07/2018	Donna Nishimura	Deposit cash at the bank.
09/07/2018	Daniel Weisz	Review and sign cheques.
09/07/2018	Brenda Wong	Review documents for Sam Propane; email to J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") re propane license; review and

Date	Professional	Description
		finalize letter to City of Toronto notifying of receivership and requesting change in mailing address.
09/09/2018	Brenda Wong	Review Peregrine security patrol reports.
09/10/2018	Brenda Wong	Letter to Canada Revenue Agency to notify of receivership; review weekly security patrol reports and email to Peregrine re question on September 8 report.
09/11/2018	Brenda Wong	Review Peregrine invoices and process for payment; discussion with W. Behno re dealing with propane; emails to A. Pisani re checking on barbecue tanks and garbage collection at 5462 Dundas.
09/12/2018	Asiyya Pisani	On site visit to Etobicoke property to obtain books and records and other information.
09/13/2018	Daniel Weisz	Discussion with B. Wong re funding under Receiver certificates.
09/13/2018	Brenda Wong	Review update memo on Etobicoke site and A. Pisani re same.
09/14/2018	Cindy Baeta	Prepare disbursement cheque.
09/14/2018	Daniel Weisz	Discussion with B. Wong on status of the premises.
09/14/2018	Brenda Wong	Calls with Peregrine Protection re break-in; calls/emails with A. Pisani re status on site; prepare summary of break-in.
09/14/2018	Asiyya Pisani	On site visit to Etobicoke location to deal with possible security issues and other items.
09/17/2018	Brenda Wong	Call from Toronto Hydro re setting up account for Receiver; call and email to Primemax Energy re bulk propane sales to 5462 Dundas St.
09/18/2018	Brenda Wong	Review draft letter to Enbridge.
09/19/2018	Asiyya Pisani	Call from prospective purchaser and forward information to Avison Young; correspondence with Peregrine Security regarding security breaches and protocol going forward, internal discussions on same.
09/19/2018	Brenda Wong	Discussion with A. Pisani re Peregrine and review email instructions to them; discussion and email to Primemax re propane sales and Sam Propane.
09/20/2018	Brenda Wong	Email to J. Larry re draining of propane tank; call from Peregrine re issues with the door in the front at the Etobicoke property.
09/21/2018	Daniel Weisz	Discussion with B. Wong and A. Pisani re repairing door and discussion with J. Berger re his discussion with Pronto General Contractors re same; discussion with A. Pisani re the results of her attendance at the premises.
09/21/2018	Brenda Wong	Emails re attending on site to address problems with door.
09/23/2018	Brenda Wong	Review Peregrine patrol reports and A. Pisani on same; follow up with A. Pisani re propane tanks and books and records.
09/24/2018	Asiyya Pisani	On site visit to 5462 Dundas St. West; review door damage, contact locksmith to replace lock; report matter to D. Weisz/B. Wong and security.
09/24/2018	Brenda Wong	Send follow up emails to Primemax and Mighty Flame re status of propane; discussion re operations with W. Behno.
09/25/2018	Brenda Wong	Review email re attempted break-in at Etobicoke; discussions with D. Weisz and A. Pisani re scheduling time for debtors to come and remove personal property; email/text to A. Ashad re scheduling a time for debtors to attend, email to O. Ogunniyila re same; review security patrol reports for last week.

October 24, 2018
Invoice 1
Page 3

Date	Professional	Description
09/26/2018	Brenda Wong	Call from and email to Toronto Hydro re setting up account for Receiver.
09/27/2018	Brenda Wong	Letter to Sam Propane re draining of tank.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 4

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.0	\$525	\$ 525.00
Brenda Wong, CIRP, LIT	Senior Manager	7.0	\$395	2,765.00
Asiyya Pisani, CPA, CA	Senior Associate	29.5	\$250	7,375.00
Cindy Baeta/Donna Nishimura	Estate Administrator	1.2	\$110	132.00
Total hours and professional fees		38.7		\$10,797.00
HST @ 13%				1,403.61
Total payable				\$12,200.61

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

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 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1496765 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10003
Invoice 2
No. 5528469

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., **1496765 Ontario Ltd.** and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
09/18/2018*	Asiyya Pisani	Discussion on BMO update; discussion on propane cage and tanks; follow up with Peregrine Protection on security patrol reports to investigate potential break in; make changes to and fax Enbridge letters and Union Gas letters.
09/20/2018*	Asiyya Pisani	Arrange for door repairs by Pronto General Contractors; on site visit to inspect open window; supervise repairs and secure premises.
09/25/2018*	Asiyya Pisani	Inquiry with W. Behno and his team on switches for propane tank; review if security issues as a result of potential break in.
09/27/2018*	Asiyya Pisani	Make arrangements to have barrels of unknown substance identified; follow up with security company on security concerns; site visit to Etobicoke to meet with GFL; organize books and records.
10/01/2018	Asiyya Pisani	Follow up with GFL on its testing of the unidentified chemicals; arrange site visit; review BMO update; follow up with City on confirmation of mailing address changes.
10/02/2018	Asiyya Pisani	Contact Mighty Flame for retrieval of its property; reschedule time with GFL to meet at Etobicoke; review letter for Sam Propane; review security patrol reports.
10/03/2018	Brenda Wong	Email to Primemax re draining of propane tank and review response; email to Primemax to inquire re total fuel sales; emails with A. Ashad re draining of propane tank; call and email to TSSA to inquire re ownership of propane tank and action required for wind down of propane operations; respond to email from E. Moreau re alarm system.
10/03/2018	Asiyya Pisani	Coordinate site visits for Mighty Flame, Avison Young, and Primemax.
10/04/2018	Asiyya Pisani	On site visit with Etobicoke for meeting with GFL and S. Ichelson from Avison Young; email from City of Toronto re processing of receivership notification.
10/05/2018	Asiyya Pisani	Discussion with B. Wong on winterization, waste bin removal arrangements.

November 27, 2018

Invoice 2

Page 2

Date	Professional	Description
10/05/2018	Brenda Wong	Discussion with A. Pisani re site visit with Avison Young.
10/09/2018	Brenda Wong	Call to Canso re propane fuel supply/draining.
10/09/2018	Asiyya Pisani	Inspect propane tank; arrangements with debtor for transfer of keys to Port Colborne property; on site visit to collect keys from debtor; prepare update email on visit from Avison Young and discussion with Avison Young re winterization, snow plow removal, propane tank etc.; follow up emails on same.
10/10/2018	Brenda Wong	Meet with A. Pisani to review status and call to Primemax to discuss draining of the propane tank; review TSSA application for information form.
10/10/2018	Asiyya Pisani	Coordination of key hand over from Avison Young; propane tank arrangements; call with Primemax to discuss electrical switch to drain propane; follow up on questions with HUB insurance; fill out request form for information regarding TSSA license number 265020.
10/11/2018	Asiyya Pisani	Arrangements for Monday's visit - to do lists, key information, book timing with Avison Young, rent car, make arrangements with Mighty Flame and with Primemax; submit cheque requisitions, call from prospective purchaser; scheduling visit with Primemax and discussion on fees charged.
10/11/2018	Brenda Wong	Review email from A. Ashad re removal of personal property and emails with D. Weisz and A. Pisani re same, send response.
10/12/2018	Daniel Weisz	Review and sign cheques.
10/12/2018	Cindy Baeta	Prepare disbursement cheques.
10/12/2018	Brenda Wong	Discussions with A. Pisani re status update including Mighty Flame and Waste Management; email to S. Ichelson re snow plough and keys; email from A. Ashad re retrieval of personal papers.
10/12/2018	Asiyya Pisani	Attendance at Etobicoke to meet Mighty Flame for cage and BBQ tank removal; take photos of propane tank gauge and contact Primemax; take photos of snow plough and follow up with property manager re same; correspondence with debtor to schedule removal of debtor's personal books and records; prepare cheque requisitions; contact Moneris re POS terminals.
10/15/2018	Brenda Wong	Emails/calls re setting up time for A. Ashad and Avison Young to attend on Thursday; review Peregrine Protection security patrol reports and invoice.
10/15/2018	Asiyya Pisani	Onsite walk through with property manager, Avison Young.
10/17/2018	Brenda Wong	Follow up with A. Pisani re status of Etobicoke site visit by Avison Young, Primemax and debtor's retrieval of books and records.
10/17/2018	Daniel Weisz	A. Pisani email re attendance at premises and meet with B. Wong on same.
10/17/2018	Asiyya Pisani	Email correspondence with Primemax to schedule draining of tank - quote and payment information obtained; get a second set of keys cut for the office.
10/18/2018	Asiyya Pisani	On site visit for removal of debtors personal documents; meeting with broker B. Sykes of Avison Young for property walkthrough.
10/19/2018	Asiyya Pisani	Follow up with GFL; preparations for key handover.
10/19/2018	Asiyya Pisani	Update email to B. Wong on site visit with debtors and broker; follow up with GFL on samples of unknown chemicals and discussion with B. Wong on results.
10/19/2018	Asiyya Pisani	Confirm appointment with Primemax for next Tuesday.

November 27, 2018
 Invoice 2
 Page 3

Date	Professional	Description
10/22/2018	Brenda Wong	Review summary of activities.
10/22/2018	Asiyya Pisani	Attend at Etobicoke to supervise Primemax's draining of the propane tank, note volume removed and arrange payment.
10/23/2018	Brenda Wong	Call to Enbridge re status of account; review update email re draining of propane.
10/23/2018	Daniel Weisz	Review summary of activities.
10/24/2018	Brenda Wong	Review emails from Primemax and A. Pisani re cost for draining of propane; review Peregrine Protection invoice and site patrol reports for the week.
10/31/2018	Asiyya Pisani	Discussion with B. Wong on waste bin removal.
10/31/2018	Brenda Wong	Review letter from and calls and email to Waste Management.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 4

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.4	\$525	\$ 210.00
Brenda Wong, CIRP, LIT	Senior Manager	3.6	\$395	1,422.00
Asiyya Pisani, CPA, CA	Senior Associate	37.9	\$250	9,475.00
Cindy Baeta/Donna Nishimura	Estate Administrator	0.5	\$110	55.00
Total hours and professional fees		42.4		\$ 11,162.00
HST @ 13%				1,451.06
Total payable				\$ 12,613.06

* Not billed on previous invoice.

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1496765 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10003

Invoice 3

No. 5555177

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., **1496765 Ontario Ltd.** and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/06/2018	Daniel Weisz	Review draft agreement of purchase and sale prepared by Torkin Manes; email to S. Eiley of Torkin Manes re agreement of purchase and sale.
11/07/2018	Brenda Wong	Review Peregrine Protection weekly patrol reports and invoices for payment.
11/07/2018	Daniel Weisz	Effect e-payment of hydro invoice.
11/08/2018	Daniel Weisz	Review revised agreement of purchase and sale received from Torkin Manes.
11/09/2018	Daniel Weisz	Review and sign cheques.
11/13/2018	Brenda Wong	Review Peregrine Protection invoice and security patrol reports.
11/15/2018	Daniel Weisz	Review and sign Receiver Certificates.
11/19/2018	Brenda Wong	Call to Das Property Services Inc. ("Das") re snow contract, make changes to contract, discuss with D. Weisz re additional revisions, and send revised contract to Das; review Enbridge invoice.
11/19/2018	Daniel Weisz	Review and update contract for snow removal and discussion with B. Wong on same; effect e-payment of Enbridge invoice.
11/20/2018	Brenda Wong	Review revised snow contract and calls with Das re required changes; review revised contract.
11/23/2018	Daniel Weisz	Review notice of prehearing of Environment and Land Tribunals Authority and forward copy to Avison Young, Torkin Manes and Paliare Roland.
11/26/2018	Daniel Weisz	Review and update summary of activities.
11/27/2018	Usama Emad	Research re obtaining copies of building drawings and blueprints from the City of Toronto to include as part of the marketing material for the sale of the property and follow up re same.
11/27/2018	Brenda Wong	Discussion/emails with E. Moreau re roof leaks at 5462 Dundas.
11/30/2018	Brenda Wong	Call from prospective purchaser.

January 7, 2019
Invoice 3
Page 2

Date	Professional	Description
11/30/2018	Anne Baptiste	Prepare disbursement cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.9	\$525	\$ 1,522.50
Brenda Wong, CIRP, LIT	Senior Manager	1.5	\$395	592.50
Usama Emad, CPA	Senior Associate	0.5	\$195	97.50
Anne Baptiste	Estate Administrator	0.6	\$110	66.00
Total hours and professional fees		5.5		\$ 2,278.50
HST @ 13%				296.21
Total payable				\$ 2,574.71

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch
 No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
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 Toronto, ON M5H 4C7

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1496765 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10003

Invoice 4

No. 5567272

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., **1496765 Ontario Ltd.** and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/03/2018	Usama Emad	Reviewed the security patrol reports for this location for November 19 to 25.
12/03/2018	Brenda Wong	Discussion with E. Moreau of Moreau On Site Property Services ("Moreau") re leaking roof.
12/05/2018	Daniel Welsz	Review offer submitted; exchange emails with J. Larry of Paliare Roland Rosenberg Rothstein LLP re same; discussion with K. Avison of Avison Young re offer received.
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/05/2018	Usama Emad	Reviewed the security patrol reports for this location for November 26 to December 2.
12/06/2018	Brenda Wong	Discussion with E. Moreau re inspection of Etobicoke roof, sign and send back quote for roof inspection.
12/10/2018	Anne Baptiste	Post receipts to Ascend.
12/12/2018	Brenda Wong	Email to Primax to follow up on its bill for the draining of the propane tank.
12/18/2018	Brenda Wong	Review Peregrine Security invoice and patrol reports; review HUB International Insurance Brokers invoice and process for payment; review correspondence received.
12/19/2018	Daniel Weisz	Review bank statements received from CIBC and email to J. Larry re same.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
12/21/2018	Brenda Wong	Call with and email to Moneris re merchant accounts for Etobicoke car wash.
12/24/2018	Brenda Wong	Review security patrol reports.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.8	\$525	\$ 420.00
Brenda Wong, CIRP, LIT	Senior Manager	1.1	\$395	434.50
Usama Emad, CPA	Senior Associate	0.7	\$195	136.50
Anne Baptiste	Estate Administrator	0.5	\$110	55.00
Total hours and professional fees		3.1		\$ 1,046.00
HST @ 13%				135.98
Total payable				\$ 1,181.98

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1496765 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10003
Invoice 5
No. 5576917

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., **1496765 Ontario Ltd.** and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Brenda Wong	Review emails from Peregrine Protection ("Peregrine") re mobile patrol reports and invoice; discussion with and email from Moreau On Site Property Services ("Moreau") re ladder potentially missing from the property.
01/03/2019	Brenda Wong	Follow up with Moneris re copies of merchant account statements.
01/04/2019	Anne Baptiste	Prepare disbursement cheques; post receipts to Ascend.
01/04/2019	Brenda Wong	Review mobile patrol reports for December 23 to 30 and Peregrine invoice; email to Peregrine re question on billing.
01/04/2019	Daniel Weisz	Review and update summary of activities.
01/07/2019	Brenda Wong	Review DAS Property Services invoice and email to request invoice for 2nd instalment; review and respond to emails from Peregrine re application of payments and outstanding accounts; review invoices for payment; review mobile patrol reports.
01/08/2019	Usama Emad	Complete Form RC342 to request a waiver of the requirement to file outstanding corporate tax returns.
01/09/2019	Brenda Wong	Review email from Moreau re quote for cost to move items left outdoors to inside the building and discussions with Moreau and Avison Young re same.
01/09/2019	Daniel Weisz	Discussion with B. Wong re items outside the premises.
01/11/2019	Daniel Weisz	Discussion with B. Wong re premises matters.
01/11/2019	Brenda Wong	Emails and calls with Moreau re barrels found on site and clean-up of site; emails with W. Behno re barrels found on site; letter to Sam Propane to request proof of ownership of propane tank; call to Moneris re return of credit card terminals and obtaining merchant account statements.
01/14/2019	Anne Baptiste	Prepare November bank reconciliation; prepare disbursement cheques.
01/15/2019	Brenda Wong	Call and email to RapidAdvance re PPSA registration against Sparkle Kleen.

February 6, 2019
 Invoice 5
 Page 2

Date	Professional	Description
01/16/2019	Brenda Wong	Review Enbridge account and payments to date; review email from and discussion with Dedicated CRI re 1944563 Ontario; review documents received from Dedicated CRI; review invoice and mobile patrol reports from Peregrine.
01/18/2019	Anne Baptiste	Prepare disbursement cheques.
01/21/2019	Brenda Wong	Call from Diabetes Canada re rental arrangement in place to place its donation bins on the property.
01/24/2019	Anne Baptiste	Filing; prepare disbursement cheque; prepare December bank reconciliation.
01/24/2019	Brenda Wong	Review Peregrine mobile patrol reports, review weekly invoice.
01/28/2019	Brenda Wong	Call to CRA Business Window to inquire re changing HST filing frequency; review, sign and fax GST20 form to CRA.
01/28/2019	Daniel Weisz	Review Avison Young email re offer summary and preliminary review of highest offers; review agreement of purchase and sale submitted.
01/28/2019	Usama Emad	Prepare GST20 form to change the frequency of filing HST returns.
01/30/2019	Daniel Weisz	Prepare for and attend meeting at Torkin Manes to discuss offers received for the property; draft email to B. Sykes of Avison Young re same; finalize and sign agreement and forward to Avison Young; discussion with B. Sykes re same.
01/31/2019	Daniel Weisz	Exchange emails re status of agreement of purchase and sale for the property.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	3.5	\$525	\$ 1,837.50
Brenda Wong, CIRP, LIT	Senior Manager	3.6	\$395	1,422.00
Usama Emad, CPA	Senior Associate	0.7	\$195	136.50
Anne Baptiste	Estate Administrator	2.6	\$110	286.00
Total hours and professional fees		<u>10.4</u>		\$ 3,682.00
HST @ 13%				478.66
Total payable				\$ 4,160.66

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1651033 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10002

Invoice 1

No. 5497125

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., **1651033 Ontario Ltd.**, 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
08/23/2018	Asiyya Pisani	Prepare for taking possession including arranging for locksmith, draft notice of receivership.
08/27/2018	Colleen Delaney	Meeting with B. Wong to discuss background; review background information, discuss logistics with A. Pisani; revise notice.
08/28/2018	Colleen Delaney	Emails with A. Pisani and B. Wong re site visit/taking possession; review information and prepare for taking possession visit.
08/29/2018	Colleen Delaney	Take possession of 5223 Dundas Street, Burlington: post Receivership notice, take photos, inspect site, coordinate changing of locks, note details re third party property.
08/29/2018	Daniel Weisz	Letter to CIBC re freezing of bank accounts.
08/30/2018	Colleen Delaney	Prepare taking possession memo; organize keys, invoices and pictures of site; emails re third party property on site and next steps; discussions/emails with B. Wong.
08/30/2018	Brenda Wong	Call and email to SDM Construction to notify of receivership and re property on site; review email from SDM Construction and follow up emails and call with C. Delaney re same; call to Battlefield and Modu-Loc re fencing rental and review email from Modu-Loc.
08/31/2018	Brenda Wong	Respond to email from SDM Construction; calls to Modu-Loc re rental of fence.
09/04/2018	Daniel Weisz	Review email from SDM Construction and draft response; discussion with B. Wong on same; prepare Receiver Certificate; email to Bank of Montreal re same.
09/04/2018	Brenda Wong	Complete Modu-Loc transfer form and email to SDM Construction for signing; review SDM Construction response and call to Modu-Loc, draft response; review invoice and prepare cheque requisition.

October 24, 2018
 Invoice 1
 Page 2

Date	Professional	Description
09/07/2018	Cindy Baeta	Prepare disbursement cheques.
09/07/2018	Daniel Weisz	Review and sign cheques.
09/07/2018	Brenda Wong	Review and finalize letter to City of Burlington notifying of receivership and requesting change in mailing address.
09/08/2018	Brenda Wong	Letter to TD Canada Trust to notify of receivership and request freezing of account.
09/09/2018	Brenda Wong	Review Peregrine security patrol reports.
09/10/2018	Brenda Wong	Review weekly security patrol reports.
09/11/2018	Brenda Wong	Review Peregrine invoice and process for payment.
09/14/2018	Cindy Baeta	Prepare disbursement cheque.
09/14/2018	Brenda Wong	Review and respond to email from City of Burlington.
09/17/2018	Brenda Wong	Email to SDM Construction to request supporting documentation for removal of its property.
09/24/2018	Brenda Wong	Review Pro-Oil lease and send to J. Larry of Paliare Roland Rosenberg Rothstein LLP to review.
09/27/2018	Colleen Delaney	Review schedule of work to be done on property per lease and confirm whether work was completed.
09/27/2018	Brenda Wong	Review of lease and discussion with J. Larry re same.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.8	\$525	\$ 420.00
Brenda Wong, CIRP, LIT	Senior Manager	3.5	\$395	1,382.50
Colleen Delaney, CPA, CA, CIRP, LIT	Senior Manager	5.9	\$395	2,330.50
Asiyya Pisani, CPA, CA	Senior Associate	0.7	\$250	175.00
Cindy Baeta	Estate Administrator	0.7	\$110	77.00
Total hours and professional fees		11.6		\$ 4,385.00
HST @ 13%				570.05
Total payable				\$ 4,955.05

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1651033 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10002
 Invoice 2
 No. 5528531

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., **1651033 Ontario Ltd.**, 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
10/01/2018	Asiyya Pisani	Call received re tenant lease.
10/03/2018	Asiyya Pisani	Discussions with B. Wong; email to S. Ichelson from Avison Young to schedule site visit for key handover, discussion of winterization and other issues.
10/09/2018	Asiyya Pisani	Make/cancel arrangements for site visit with Avison Young for October 10; review books and records for site plans or other drawings, draft letter to architect requesting drawings.
10/09/2018	Brenda Wong	Call from M. Aiken re status of lease.
10/10/2018	Asiyya Pisani	Review books and records retrieved from Etobicoke office for site plans or other drawings.
10/10/2018	Brenda Wong	Prepare memo re discussion with M. Aiken re Burlington lease; email to B. Sykes re their comments on the lease; call with SDM Construction ("SDM") re status of construction, tenant and winterization; email to SDM to inquire re cost to complete.
10/10/2018	Daniel Weisz	Discussion with B. Wong on her discussion with SDM; read lease for premises.
10/11/2018	Asiyya Pisani	Make arrangements for Monday's site visit - to do lists, key information, book timing with property manager.
10/12/2018	Cindy Baeta	Prepare disbursement cheques; prepare bank reconciliation.
10/12/2018	Brenda Wong	Call with M. Aiken re status of lease; send plans for Pro-Oil franchise to Avison Young
10/12/2018	Daniel Weisz	Review and sign cheques; discussion with J. Larry of Paliare Roland Rosenberg Rothstein LLP re lien claim.
10/15/2018	Asiyya Pisani	Site visit with property manager.
10/17/2018	Daniel Weisz	Review A. Pisani email re attendance at premises and meet with B. Wong on same; preliminary review of offer received.

November 27, 2018
 Invoice 2
 Page 2

Date	Professional	Description
10/17/2018	Asiyya Pisani	Review lease for landlords work for substantial completion.
10/18/2018	Brenda Wong	Review and make edits to draft email to HUB International Insurance Brokers ("HUB") re potential safety issues for construction site; review response from HUB.
10/19/2018	Brenda Wong	Email to Avison Young re safety precautions to be taken on site.
10/19/2018	Asiyya Pisani	Preparations for key handover to property manager.
10/22/2018	Brenda Wong	Call from prospective purchaser; review summary of activities.
10/23/2018	Brenda Wong	Review email from Moreau re shut-off of water to property; review and respond to email from Pro-Oil re status.
10/23/2018	Daniel Weisz	Review summary of activities.
10/24/2018	Brenda Wong	Telephone discussion with R. D'Amico re providing quote for cost to complete and winterization; emails with Moreau re winterization required; review weekly site patrol reports.
10/29/2018	Brenda Wong	Discussion with and email to W. Behno re winterization of car wash.
10/31/2018	Brenda Wong	Discussion with E. Moreau re snow clearing and wood/materials on site; emails with HUB re requirements for snow clearing and email to E. Moreau re HUB's response.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.5	\$525	\$ 787.50
Brenda Wong, CIRP, LIT	Senior Manager	2.9	\$395	1,145.50
Asiyya Pisani, CPA, CA	Senior Associate	5.3	\$250	1,325.00
Cindy Baeta	Estate Administrator	0.3	\$110	33.00
Total hours and professional fees		10.0		\$ 3,291.00
HST @ 13%				427.83
Total payable				\$ 3,718.83

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1651033 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10002

Invoice 3

No. 5555155

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., **1651033 Ontario Ltd.**, 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/01/2018	Brenda Wong	Discussion with W. Behno re winterization of car wash and outstanding issue re draining of two cylinders.
11/02/2018	Brenda Wong	Emails to W. Behno re quote for draining of cylinders; email to J. Larry of Paliare Roland Rosenberg Rothstein LLP re visitors to the site.
11/05/2018	Brenda Wong	Discussion with E. Moreau re snow plowing to be done, moving metal and wood from the parking lot to the grass or bin; follow up with R. D'Amico of SDM Construction re information requested.
11/06/2018	Brenda Wong	Letter to SDM Construction re information requested.
11/07/2018	Brenda Wong	Review Peregrine Security weekly patrol reports and invoice.
11/09/2018	Daniel Weisz	Review and sign cheques.
11/15/2018	Daniel Weisz	Review and sign Receiver Certificates.
11/16/2018	Daniel Weisz	Exchange emails with B. Sykes of Avison Young re retaining a consultant to provide an analysis of the cost to complete the building renovations.
11/16/2018	Brenda Wong	Respond to email from party interested in the property and forward to Avison Young.
11/19/2018	Brenda Wong	Prepare letter to tenant named in leasing agreement, review D. Weisz changes and send to J. Larry for review; call from tenant requesting status update.
11/19/2018	Daniel Weisz	Review and update draft letter to party named in leasing agreement.
11/20/2018	Brenda Wong	Respond to email from City of Burlington re its proposed tax collection action.
11/20/2018	Daniel Weisz	Email to B. Sykes re name of consultant to be provided; discussion with B. Sykes re consultant re the property and subsequent conference call with B. Sykes and B. Kingdon of Avison Young regarding same.

January 7, 2019
 Invoice 3
 Page 2

Date	Professional	Description
11/21/2018	Brenda Wong	Send letter to tenant re status of lease; review message from Pro-Oil and forward to D. Weisz and J. Larry.
11/21/2018	Daniel Weisz	Review and sign letter to tenant named in leasing agreement.
11/22/2018	Daniel Weisz	Review email from B. Sykes re marketing of the Burlington property and respond to same.
11/26/2018	Daniel Weisz	Review email from B. Sykes re Avison Young attendance at Burlington location and email to B. Sykes re same; review summary of activities; discussion with party interested in Burlington car wash and email to Avison Young re same.
11/27/2018	Usama Emad	Research into obtaining building drawings and blueprints from the City of Burlington to include as part of the marketing material for the sale of the property; follow up re same.
11/30/2018	Anne Baptiste	Posting disbursements.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.7	\$525	\$ 892.50
Brenda Wong, CIRP, LIT	Senior Manager	2.2	\$395	869.00
Usama Emad, CPA	Senior Associate	0.5	\$195	97.50
Anne Baptiste	Estate Administrator	0.2	\$110	22.00
Total hours and professional fees		4.6		\$ 1,881.00
HST @ 13%				244.53
Total payable				\$ 2,125.53

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1651033 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10002
Invoice 4
No. 5567338

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., **1651033 Ontario Ltd.**, 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/03/2018	Usama Emad	Reviewed November 19-25 security patrol reports.
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/05/2018	Usama Emad	Reviewed November 26-December 2 security patrol reports.
12/10/2018	Daniel Weisz	Discussion with S. Thom re his enquiry re the property.
12/10/2018	Anne Baptiste	Prepare disbursement cheques.
12/17/2018	Brenda Wong	Review Burlington Hydro water and hydro bills; calls to E. Moreau of Moreau On Site Property Services and Burlington Hydro re same.
12/18/2018	Brenda Wong	Review HUB International Insurance Brokers invoice and process for payment.
12/20/2018	Daniel Weisz	Review email from Avison Young re data room, review files; email to J. Larry of Paliare Roland Rosenberg Rothstein LLP re same.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.3	\$525	\$ 157.50
Brenda Wong, CIRP, LIT	Senior Manager	0.3	\$395	118.50
Usama Emad, CPA	Senior Associate	0.8	\$195	156.00
Anne Baptiste	Estate Administrator	1.2	\$110	132.00
Total hours and professional fees		2.6		\$ 564.00
HST @ 13%				73.32
Total payable				\$ 637.32

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1651033 Ontario Ltd.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10002

Invoice 5

No. 5577219

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., **1651033 Ontario Ltd.**, 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Brenda Wong	Discussion with U. Emad re Peregrine Protection ("Peregrine") patrol report for December 21; follow up with Moreau Property Services ("Moreau") and Avison Young re site visits on December 21; send photos of Burlington property to Moreau; review and respond to emails from Peregrine and Avison Young.
01/02/2019	Usama Emad	Review the mobile patrol reports from the end of December 2018; call Peregrine to obtain additional information.
01/03/2019	Brenda Wong	Draft letter to SDM Construction ("SDM") re removal of its property and send draft to J. Larry of Paliare Roland Rosenberg Rothstein LLP to review; emails with Peregrine and Avison Young re issues re site security.
01/04/2019	Anne Baptiste	Prepare disbursement cheques.
01/04/2019	Brenda Wong	Fax and email letter to SDM re removal of its property; discussion with B. Sykes of Avison Young re fencing at Burlington property and email to Moreau re same; review mobile patrol reports for December 23 to 30 and Peregrine invoice; email to Peregrine re question on billing.
01/04/2019	Daniel Weisz	Discussion with B. Wong re access to property.
01/07/2019	Brenda Wong	Emails with Peregrine re corrected invoice, review mobile patrol reports.
01/08/2019	Usama Emad	Prepare Form RC342 to request a waiver of the requirement to file outstanding corporate tax returns.
01/09/2019	Brenda Wong	Review and respond to emails from SDM re removal of the rental equipment and paperwork required, discussions with C. Delaney and J. Larry re same; email and discussion with Moreau re scheduling time for removal of equipment next week.
01/09/2019	Daniel Weisz	Discussion with B. Wong re SDM and request to remove trailer.

February 6, 2019
 Invoice 5
 Page 2

Date	Professional	Description
01/09/2019	Colleen Delaney	Review notes re initial possession and discuss dates for site visit with B. Wong.
01/10/2019	Brenda Wong	Emails with Moreau and SDM re scheduling pick-up of trailer and storage bin.
01/11/2019	Anne Baptiste	Prepare bank reconciliation.
01/11/2019	Brenda Wong	Emails re scheduling of removal of SDM rental equipment; email to Modu-Loc re transfer of rental for fencing at 5223 Dundas from SDM to the Receiver; review invoice sent and reply email re question on amount billed.
01/11/2019	Colleen Delaney	Emails with B. Wong regarding meeting dates and requirements on site.
01/14/2019	Anne Baptiste	Prepare disbursement cheque.
01/14/2019	Brenda Wong	Emails to SDM, Moreau and C. Delaney re scheduling time for removal of rental equipment; discussion with Modu-Loc re payment; email to SDM to confirm amount of fencing on site; review email from SDM re ownership/rental of office trailer.
01/18/2019	Anne Baptiste	Prepare disbursement cheques.
01/18/2019	Brenda Wong	Follow up with SDM re attendance on January 22 to remove equipment; emails to C. Delaney and Moreau re arrangements for January 22 and sign-off forms.
01/21/2019	Brenda Wong	Review email from SDM and follow up with C. Delaney and Moreau re alternate day for pick-up.
01/21/2019	Colleen Delaney	Emails regarding cancellation of site meeting and rescheduling thereof.
01/23/2019	Brenda Wong	Call Moreau and email to SDM to confirm alternative date for equipment pick-up.
01/24/2019	Anne Baptiste	Filing re banking matters.
01/24/2019	Brenda Wong	Review Peregrine patrol reports; email to Moreau re donation bin and portable toilet; email to SDM re toilet on site.
01/25/2019	Brenda Wong	Review 2019 Interim Property Tax bill; call to SDM and emails to C. Delaney and Moreau to confirm for January 29 pickup.
01/25/2019	Colleen Delaney	Email re site visit logistics; print authorization form for release of portable toilet.
01/28/2019	Brenda Wong	Discussion with Moreau re cancelling Tuesday pick-up and email to C. Delaney and SDM re same and review responses re alternative date.
01/28/2019	Daniel Weisz	Review Avison Young email re offer summary and preliminary review of highest offers; review agreement of purchase and sale.
01/30/2019	Daniel Weisz	Prepare for and attend at Torkin Manes to discuss offers received for the property; draft email to B. Sykes re same; email to J. Larry re service list and SDM; finalize and sign agreement and forward to Avison Young; discussion with B. Sykes re same.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	3.2	\$525	\$ 1,680.00
Brenda Wong, CIRP, LIT	Senior Manager	4.5	\$395	1,777.50
Colleen Delaney, CPA, CA, CIRP, LIT	Senior Manager	0.5	\$395	197.50
Usama Emad, CPA	Senior Associate	1.0	\$195	195.00
Anne Baptiste	Estate Administrator	1.1	\$110	121.00
Total hours and professional fees		10.3		\$ 3,971.00
HST @ 13%				516.23
Total payable				\$ 4,487.23

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
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 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1527020 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10001

Invoice 1

No. 5497131

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., **1527020 Ontario Inc.**, 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
08/23/2018	Asiyya Pisani	Prepare for receivership including draft notice of receivership; research re security company and locksmith.
08/27/2018	Colleen Delaney	Meeting with B. Wong re background; review background documents; discuss logistics with A. Pisani; revise notice.
08/28/2018	Colleen Delaney	Emails with A. Pisani and B. Wong re site visit/taking possession; review documents and prepare for taking possession visit.
08/29/2018	Colleen Delaney	Take possession of 633 Main St. West, Port Colborne: post notices, take pictures, tour site, discussions with locksmith; note condition of site; dealing with man who claimed to be a tenant at the property, numerous discussions with D. Weisz, J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") and R. Hazell (security firm) to work out an arrangement for the tenant to vacate the premises; tour property with R. Hazell (security); discussion with S. Ciolfi of B&C Truck Centre ("B&C").
08/29/2018	Daniel Weisz	Various discussions with C. Delaney and J. Larry re "tenant" of Port Colborne property and attempting to get him to vacate.
08/30/2018	Colleen Delaney	Prepare taking possession memo; organize keys, invoices and pictures; receive status report from security and forward to D. Weisz/ B. Wong; summary email to D. Weisz/B. Wong regarding the status of operations and follow-up emails related thereto; prepare email to D. Weisz/B. Wong summarizing prospective purchaser's interest; email to security re next visit.
08/30/2018	Brenda Wong	Review emails from C. Delaney re taking possession; calls with C. Delaney re shutting down operations; review and respond to email from B&C re its interest in the property; draft email to B&C re parking on the property.
08/31/2018	Brenda Wong	Discussion with an interested party re sales process; finalize email to B&C re parking on the property; email to A. Ashad requesting keys for coin machines.

October 24, 2018
 Invoice 1
 Page 2

Date	Professional	Description
09/04/2018	Daniel Weisz	Discussion with B. Wong re status of premises; prepare Receiver Certificate; email to Bank of Montreal re same.
09/04/2018	Brenda Wong	Email to W. Behno re review of car wash operations; review invoice and prepare cheque requisition.
09/07/2018	Cindy Baeta	Post receipts to Ascend; prepare disbursement cheques.
09/07/2018	Daniel Weisz	Review and sign cheques.
09/07/2018	Brenda Wong	Review and finalize letter to City of Port Colborne notifying of receivership and requesting change in mailing address.
09/10/2018	Brenda Wong	Send follow up email and discussion with outside consultant re possible arrangements for inspection of Port Colborne car wash.
09/11/2018	Brenda Wong	Email to Noor Architects to request quote for inspection and provide additional information on the property; discussions/emails with A. Pisani re Alarm Force status.
09/12/2018	Brenda Wong	Review Tert & Ross Ltd. invoice and process for payment.
09/14/2018	Cindy Baeta	Prepare disbursement cheque.
09/26/2018	Daniel Weisz	Review voicemail from Canada Revenue Agency ("CRA") re status of HST refunds and discussion with B. Wong on same.
09/26/2018	Brenda Wong	Call from Niagara Power re setting up new accounts; review message from CRA re outstanding corporate tax returns and HST refund.
09/27/2018	Brenda Wong	Email to Niagara Power re set-up of two new hydro accounts for the Receiver.
09/28/2018	Colleen Delaney	Discuss condition of existing building structure with D. Weisz and B. Wong.
09/28/2018	Asiyya Pisani	Alarm Force – review options of taking over existing account or setting up a new account for alarm monitoring.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.8	\$525	\$ 945.00
Brenda Wong, CIRP, LIT	Senior Manager	2.2	\$395	869.00
Colleen Delaney, CPA, CA, CIRP, LIT	Senior Manager	13.0	\$395	5,135.00
Asiyya Pisani, CPA, CA	Senior Associate	1.2	\$250	300.00
Cindy Baeta	Estate Administrator	0.7	\$110	77.00
Total hours and professional fees		18.9		\$ 7,326.00
HST @ 13%				952.38
Total payable				\$ 8,278.38

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



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 Toronto, ON M5H 4C7

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1527020 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10001

Invoice 2

No. 5528565

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., **1527020 Ontario Inc.**, 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
10/01/2018	Asiyya Pisani	Call received from prospective purchaser.
10/01/2018	Brenda Wong	Complete Canadian Niagara Power Inc. ("CNP") account application and email to CNP.
10/02/2018	Asiyya Pisani	Correspondence with locksmith regarding potential site visit.
10/03/2018	Asiyya Pisani	Discussions with B. Wong; email to S. Ichelson from Avison Young to schedule a site visit for key handover, discussion of winterization and other issues.
10/05/2018	Asiyya Pisani	Research and calls to several locksmiths on whether they can access the coin boxes.
10/05/2018	Brenda Wong	Email to A. Ashad to request keys for coin machines and safe; discussion with A. Pisani re computers at Port Colborne.
10/10/2018	Asiyya Pisani	Inquiries with locksmith.
10/11/2018	Asiyya Pisani	Make arrangements for Monday's visit - to do lists, key information, book timing with S. Ichelson, etc.; call from prospective purchaser.
10/12/2018	Cindy Baeta	Prepare disbursement cheque; prepare bank reconciliation.
10/12/2018	Daniel Weisz	Prepare for and attend conference call with J. Larry of Paliare Roland Rosenberg Rothstein LLP, B. Cohen, S. Thom and B. Wong re the agreements with Parkland and the Receiver's sales process; email to Avison Young re same; review and sign cheques.
10/15/2018	Brenda Wong	Discussions and emails with A. Pisani and C. Delaney re keys to office and safes found, obtaining quotes for locksmith; email to A. Ashad re combination for safes; email to J. Tertigas of Tert & Ross Ltd. re quote for locksmith to open safes; email to CNP re payment of deposit.
10/15/2018	Asiyya Pisani	Onsite visit with property manager.

November 27, 2018
 Invoice 2
 Page 2

Date	Professional	Description
10/17/2018	Daniel Weisz	Review A. Pisani email re attendance at premises and meet with B. Wong on same.
10/18/2018	Brenda Wong	Follow up with A. Pisani re key for Port Colborne.
10/19/2018	Cindy Baeta	Prepare disbursement cheques.
10/19/2018	Brenda Wong	Preparation of cheque requisitions for payment of CNP bills.
10/19/2018	Asiyya Pisani	Preparations for key handover to property manager; obtain additional copies of key.
10/19/2018	Asiyya Pisani	Review appraisal and video to determine number of bays at building, prepare cheque requisition.
10/22/2018	Brenda Wong	Review keys to be turned over to Moreau Property Services ("Moreau"); review summary of activities.
10/23/2018	Brenda Wong	Call to Enbridge re status of account.
10/23/2018	Daniel Weisz	Review summary of activities.
10/29/2018	Brenda Wong	Discussion with E. Moreau re condition of property and instruction to arrange for site visit with contractor to review the condition of the property.
10/30/2018	Brenda Wong	Emails and call with HUB International Insurance Brokers ("HUB") to notify of condition of Port Colborne building and reduction in coverage; email to BMO re change in insurance coverage; emails with Moreau re potential issues arising from leaking roof and obtaining quotes for repairs; discussion with Moreau re quote from roofer.
10/30/2018	Daniel Weisz	Discussion with B. Wong re HUB position on insurance given state of property.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.4	\$525	\$ 210.00
Brenda Wong, CIRP, LIT	Senior Manager	2.4	\$395	948.00
Asiyya Pisani, CPA, CA	Senior Associate	8.6	\$250	2,150.00
Cindy Baeta	Estate Administrator	0.6	\$110	66.00
Total hours and professional fees		12.0		\$ 3,374.00
HST @ 13%				438.62
Total payable				\$ 3,812.62

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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 RSM CANADA LIMITED



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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1527020 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10001

Invoice 3

No. 5555169

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., **1527020 Ontario Inc.**, 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/02/2018	Daniel Weisz	Review draft agreement of purchase and sale and email to S. Eiley of Torkin Manes in respect of same.
11/05/2018	Brenda Wong	Follow up with E. Moreau of Moreau Property Services ("Moreau") re site visit by electrician; calls from two parties interested in the property; call from and email to Waste Management re removal of bin on property and closing of account.
11/06/2018	Brenda Wong	Follow up with Moreau re electrician's comments.
11/07/2018	Brenda Wong	Call to Canadian Niagara Power Inc. ("CNP") re duplicate bill received for period ending October 1; call from person interested in Port Colborne property, forward information to Avison Young.
11/07/2018	Daniel Weisz	Process e-payment re Enbridge.
11/09/2018	Daniel Weisz	Review and sign cheques.
11/09/2018	Brenda Wong	Call from party interested in property.
11/10/2018	Brenda Wong	Calls with W. Behno re obtaining access to the building to winterize the car wash, email to Moreau and call to security company re same.
11/12/2018	Brenda Wong	Review email re status of car wash winterization, review invoice and prepare cheque request; discussion with W. Behno re condition of property.
11/12/2018	Daniel Weisz	Review reporting email re winterizing of location and discussion with B. Wong on same.
11/13/2018	Usama Emad	Review invoices and prepare cheque requisitions.
11/14/2018	Brenda Wong	Review email from Enbridge re outstanding/current billing.
11/15/2018	Daniel Weisz	Review and sign Receiver Certificates.
11/16/2018	Brenda Wong	Review Enbridge invoice and prepare cheque requisition.

January 7, 2019
 Invoice 3
 Page 2

Date	Professional	Description
11/19/2018	Brenda Wong	Review invoices from CNP and call to CNP re payment not reflected on account.
11/21/2018	Brenda Wong	Review snow clearing contract and call to BC Lawn Care to discuss; return call from prospective purchaser.
11/21/2018	Daniel Weisz	Review and sign contract for snow removal.
11/27/2018	Usama Emad	Research into obtaining building drawings and blueprints from the City of Port Colborne to include as part of the marketing material for the sale of the property and follow up re same.
11/27/2018	Brenda Wong	Review messages from Waste Management re removal of bin.
11/29/2018	Usama Emad	Call to City of Port Colborne to inquire regarding the property drawings; follow up call re same.
11/30/2018	Anne Baptiste	Posting disbursements.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.6	\$525	\$ 840.00
Brenda Wong, CIRP, LIT	Senior Manager	2.3	\$395	908.50
Usama Emad, CPA	Senior Associate	1.5	\$195	292.50
Anne Baptiste	Estate Administrator	0.6	\$110	66.00
Total hours and professional fees		6.0		\$ 2,107.00
HST @ 13%				273.91
Total payable				\$ 2,380.91

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1527020 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10001

Invoice 4

No. 5567393

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., **1527020 Ontario Inc.**, 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/03/2018	Usama Emad	Telephone call with T. Rogers from the City of Port Colborne (the "City") to discuss the Receiver's information request and information required by the City prior to the release of drawings and blue prints; discussion with J. Berger re same and prepare letter to the City.
12/03/2018	Brenda Wong	Call and email with prospective purchaser; review voicemail from interested party and forward to Avison Young to follow-up.
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/06/2018	Brenda Wong	Call from party interested in purchasing piece of metal on property; email to Moreau On Site Property Services ("Moreau") re 2 trailers and piece of metal on property.
12/07/2018	Brenda Wong	Discussion with BC Lawn Care re problem with neighbor parking on car wash property; email to B&C Truck Centre re unauthorized parking; email to Moreau re parking issue.
12/10/2018	Anne Baptiste	Post receipts to Ascend; prepare disbursement cheques.
12/10/2018	Brenda Wong	Discussion with E. Moreau re issue with neighbor parking on car wash property; email and discussion with BC Lawn Care re snow clearing issue.
12/12/2018	Brenda Wong	Review draft contract for security patrols from AJ-Spider and respond with comments re same.
12/14/2018	Brenda Wong	Call from Moreau re revised Certificate of Insurance required from BC Lawn Care.
12/17/2018	Usama Emad	Prepare cheque requisition.
12/17/2018	Brenda Wong	Review and respond to emails from Moreau and BC Lawn Care re neighbor parking on car wash lot and insurance certificate; email and call with B&C

January 25, 2019
 Invoice 4
 Page 2

Date	Professional	Description
		Truck Centre re unauthorized parking; call with E. Moreau re blocking off entrance to lot.
12/18/2018	Brenda Wong	Review Canadian Niagara Power Inc. and HUB International Insurance Brokers invoices and process for payment.
12/19/2018	Brenda Wong	Return call from personal injury lawyer re incident that occurred in September 2017.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
12/21/2018	Brenda Wong	Email to J. Larry of Paliare Roland Rosenberg Rothstein LLP re personal injury claim.
12/24/2018	Brenda Wong	Review/respond to email from J. Larry re personal injury action and discussion with J. Larry re same; email to McDougall UCC Insurance Brokers re personal injury claim.
12/31/2018	Brenda Wong	Review voicemail message from Gore Mutual and send email response.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Brenda Wong, CIRP, LIT	Senior Manager	3.1	\$395	\$ 1,224.50
Usama Emad, CPA	Senior Associate	2.5	\$195	487.50
Anne Baptiste	Estate Administrator	1.6	\$110	176.00
Total hours and professional fees		<u>7.2</u>		\$ 1,888.00
HST @ 13%				245.44
Total payable				\$ 2,133.44

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CAS Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of 1527020 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10001

Invoice 5

No. 5576953

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., **1527020 Ontario Inc.**, 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Brenda Wong	Email to A. Gnys re stay of proceedings; email to Avison Young re notice received from City of Port Colborne; follow up with Moreau On Site Property Services ("Moreau") re parking issue.
01/03/2019	Brenda Wong	Emails to Avison Young and security company re access to lot; email to Moreau re keys to the property in the possession of the security company.
01/04/2019	Anne Baptiste	Prepare disbursement cheque.
01/04/2019	Daniel Weisz	Review and update summary of activities.
01/07/2019	Brenda Wong	Prepare RC342 forms to request Canada Revenue Agency ("CRA") waiver of requirement to file corporate tax returns for 2010 to 2017.
01/08/2019	Brenda Wong	Prepare letter and fax to CRA re RC342s.
01/09/2019	Brenda Wong	Call from Gore Mutual re insurance claim.
01/14/2019	Anne Baptiste	Prepare bank reconciliation.
01/14/2019	Brenda Wong	Review disbursements.
01/16/2019	Brenda Wong	Review Enbridge bill and payments to date; discussions and emails with E. Moreau of Moreau and Avison Young re lighting issue; call from CRA re RC342s to be refiled and additional application for year ending July 31, 2018, send revised forms to CRA.
01/18/2019	Anne Baptiste	Prepare disbursement cheques.
01/24/2019	Anne Baptiste	Prepare December bank reconciliations; filing.
01/28/2019	Daniel Weisz	Review Avison Young email re offer summary and preliminary review of highest offers.
01/29/2019	Daniel Weisz	Review agreement of purchase and sale received.

February 6, 2019
Invoice 5
Page 2

Date	Professional	Description
01/30/2019	Brenda Wong	Review information on safes and email to U. Emad re obtaining quotes from a locksmith to open them.
01/30/2019	Daniel Weisz	Prepare for and attend at Torkin Manes to discuss offers received for the property; discussion with B. Sykes of Avison Young re status of deposit cheque and email to B. Sykes re same; discussion with B. Sykes re same.
01/31/2019	Jeff Berger	Review of security patrol reports for November and December, 2018.
01/31/2019	Daniel Weisz	Exchange emails re status of agreement of purchase and sale for the property.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.9	\$525	\$ 1,522.50
Brenda Wong, CIRP, LIT	Senior Manager	2.1	\$395	829.50
Jeff Berger, CPA, CA	Manager	0.5	\$295	147.50
Anne Baptiste	Estate Administrator	1.4	\$110	154.00
Total hours and professional fees		6.9		\$ 2,653.50
HST @ 13%				344.96
Total payable				\$ 2,998.46

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10006

Invoice 1

No. 5497144

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of **2495087 Ontario Inc.**, 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
8/24/2018	Jeff Berger	Prepare for and attend in Port Elgin in anticipation of Appointment Order being issued.
08/28/2018	Jeff Berger	Preparing for taking possession.
08/29/2018	Jeff Berger	Attending on site at 591-595 Goderich Street in Port Elgin, Ontario to take possession of the Ultramar gas station and the surrounding property.
08/29/2018	Brenda Wong	Calls and email to Federated Insurance ("Federated") re status of policy for Port Elgin.
08/30/2018	Brenda Wong	Letter to Federated to request information on the insurance policy.
08/31/2018	Jeff Berger	Corresponding with tenants regarding leases and rental payments; review of the Receiver's memo to Bank of Montreal ("BMO").
08/31/2018	Daniel Weisz	Preliminary review of agreement between the debtor and Ultramar/Parkland and forward same to Torkin Manes LLP ("Torkin") and Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland"); forward assignment agreements received.
08/31/2018	Brenda Wong	Review sales report from Parkland and email to Parkland re information to be shared by Receiver with other parties; email to HUB re revised sales figures for product liability insurance coverage; review and respond to emails from Federated re insurance.
09/04/2018	Daniel Weisz	Prepare Receiver Certificate; email to BMO re same.
09/06/2018	Brenda Wong	Discussions with J. Berger re making arrangements for National Energy to attend, electrician and locksmith.
09/07/2018	Cindy Baeta	Post receipts to Ascend; prepare disbursement cheques.
09/07/2018	Jeff Berger	Corresponding with Tim Hortons (TDL Group) regarding the lease in effect for the franchise on site; arranging for National Equipment Energy Inc. to inspect

October 24, 2018
 Invoice 1
 Page 2

Date	Professional	Description
		the gas station for safety and pollution; review of correspondence from tenants.
09/07/2018	Donna Nishimura	Deposit cash at the bank.
09/07/2018	Daniel Weisz	Discussion with J. Berger on status of tenancies; review and sign cheques.
09/07/2018	Brenda Wong	Review and revise letter to Town of Saugeen Shores to notify of receivership; email to BMO re Tim Hortons rent payment.
09/11/2018	Brenda Wong	Review email from The TDL Group Corp and complete and return EFT Authorization Form; review email from Federated re coverage; review Tert & Ross Ltd. ("T&R") invoice.
09/12/2018	Daniel Weisz	Discussion with J. Larry of Paliare Roland re Right of First Refusal in favour of Parkland.
09/12/2018	Brenda Wong	Emails with TDL Group re HST number for processing rent payments; discussions with J. Berger re site status, discrepancy in tenant lease, fireworks found on site; emails and discussion with J. Berger re Newer Technologies retrieval of cash in ATM machine.
09/12/2018	Jeff Berger	Attending on site to meet with National Energy Equipment Inc.; meeting with an electrician to investigate the faulty circuit in the basement unit of the property; review of the lease provided by a tenant of the property, "Tabhou", and comparing the terms of the lease to the lease found in the debtor's head office; discussing the leases with the tenant, as well as D. Weisz; review of books and records found on site; attending to other matters as necessary while on site.
09/13/2018	Daniel Weisz	Review J. Berger memo re his attendance at premises yesterday including supporting documents provided.
09/13/2018	Brenda Wong	Review update memo on National Energy Equipment Inc. inspection, tenant, ATM machine, etc., at Port Elgin location.
09/14/2018	Cindy Baeta	Post receipt to Ascend; prepare disbursement cheque.
09/14/2018	Jeff Berger	Corresponding with Westario Power Inc. regarding a pending disconnection of the property's hydro account.
09/17/2018	Brenda Wong	Email Tim Hortons lease to Paliare Roland and Torkin; call and email to Westario Power Inc.
09/18/2018	Brenda Wong	Review email from BMO re debit by Union Gas to old bank account; review Parkland lease documents.
09/20/2018	Brenda Wong	Complete and return new account applications to Westario Power Inc.
09/21/2018	Cindy Baeta	Prepare disbursement cheque.
09/21/2018	Bryan Tannenbaum	Sign cheques.
09/21/2018	Daniel Weisz	Discussion with J. Berger re position re Parkland.
09/21/2018	Brenda Wong	Emails to Mighty Flame and T&R re pick-up of cage and BBQ tanks today.
09/24/2018	Brenda Wong	Email to Avison Young re scheduling inspection this week; email to J. Berger re garbage collections status.
09/25/2018	Brenda Wong	Emails to T. Brown of Federated re status update, security required and vacancy permission endorsement.
09/26/2018	Brenda Wong	Review and respond to email from T. Brown from Federated.

October 24, 2018
Invoice 1
Page 3

Date	Professional	Description
09/27/2018	Jeff Berger	Attending at the Port Elgin property to inspect the property with Moreau Property Management; inspecting the upstairs apartment; meeting with a representative of Newer Technologies Limited to remove its ATM equipment from the Express Mart convenience store on site.
09/28/2018	Cindy Baeta	Prepare disbursement cheque.
09/28/2018	Asiyya Pisani	Review cost of options of taking over security company account or setting up a new account.
09/28/2018	Bryan Tannenbaum	Sign cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 4

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	0.2	\$550	\$ 110.00
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.1	\$525	577.50
Brenda Wong, CIRP, LIT	Senior Manager	4.5	\$395	1,777.50
Jeff Berger, CPA, CA	Manager	31.6	\$295	9,322.00
Asiyya Pisani, CPA, CA	Senior Associate	0.3	\$250	75.00
Cindy Baeta/Donna Nishimura	Estate Administrator	1.8	\$110	198.00
Total hours and professional fees		<u>39.5</u>		\$12,060.00
HST @ 13%				1,567.80
Total payable				\$13,627.80

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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 Licensed Insolvency Trustee
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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10006

Invoice 2

No. 5528621

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of **2495087 Ontario Inc.**, 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
10/01/2018	Brenda Wong	Review Tim Hortons lease and email to TDL Group ("TDL") to request certificate of insurance.
10/02/2018	Brenda Wong	Emails from Westario re e-billing and set-up of online account.
10/03/2018	Brenda Wong	Review email from E. Moreau and discussion with J. Berger re items to be attended to; review email from Federated Insurance ("Federated"), prepare draft response and follow up with J. Berger/E. Moreau re outstanding information.
10/03/2018	Daniel Weisz	Discussion with J. Larry of Paliare Roland Rosenberg Rothstein LLP re right of first refusal; review Parkland agreement; call in to M. Litvak of Parkland; review Tim Hortons lease re right of first refusal and email to J. Larry re same.
10/03/2018	Asiyya Pisani	Call received regarding outstanding invoices.
10/04/2018	Asiyya Pisani	Discussion on mail redirection.
10/05/2018	Brenda Wong	Review Westario invoices and prepare cheque requisitions.
10/09/2018	Brenda Wong	Review email from E. Moreau re October 8 site visit; emails with Federated re coverage and status.
10/10/2018	Brenda Wong	Review Westario invoices and prepare cheque requisitions.
10/10/2018	Daniel Weisz	Discussion with J. Berger re party interested in Port Elgin.
10/11/2018	Jeff Berger	Corresponding with various interested parties regarding the sale of the Port Elgin property; review of an offer for the purchase of the property.
10/12/2018	Cindy Baeta	Post deposits to Ascend; prepare disbursement cheques; prepare bank reconciliation.
10/12/2018	Brenda Wong	Check online statement for TDL rent payments; call with Receiver, Torkin Manes and J. Larry re Parkland lease.

November 27, 2018
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 Page 2

Date	Professional	Description
10/12/2018	Daniel Weisz	Prepare for and attend conference call with J. Larry, B. Cohen, S. Thom and B. Wong re the agreements with Parkland and the Receiver's sales process; email to Avison Young re same; review offer received for the property; discussion with J. Berger on same; email to Avison Young enclosing offer; review and sign cheques.
10/15/2018	Daniel Weisz	Conference call with J. Johns and J. Berger re interest in property.
10/17/2018	Daniel Weisz	Review lease and sublease re termination provisions and discussion with J. Berger on same; discussion with B. Cohen on same.
10/19/2018	Cindy Baeta	Prepare disbursement cheque.
10/22/2018	Brenda Wong	Review summary of activities.
10/23/2018	Brenda Wong	Review drawings provided by Town of Saugeen Shores ("Town"), forward to Avison Young, and emails with Town to inquire if they have site plan or survey; call and email to Miller Waste re setting up new account for Receiver; confirm with Union Gas that account has been set up for Receiver.
10/23/2018	Daniel Weisz	Review summary of activities; discussion with J. Larry re Parkland.
10/24/2018	Brenda Wong	Send email to TDL to follow up on COI and September rent.
10/25/2018	Daniel Weisz	Discussion with B. Wong re status of the convenience store.
10/25/2018	Brenda Wong	Discussion and email with Moreau re taking an inventory of stock in the store and locking or boxing up and shipping the valuables to Toronto.
10/26/2018	Cindy Baeta	Prepare disbursement cheque; filing.
10/26/2018	Donna Nishimura	Make detailed list of keys.
10/29/2018	Brenda Wong	Email and call with Miller Waste re resumption of service.
10/30/2018	Brenda Wong	Contact Tahbou re arrangements for waste collection; discussion with Debbie from Moreau re inventory and goods locked up.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.2	\$525	\$ 1,155.00
Brenda Wong, CIRP, LIT	Senior Manager	2.8	\$395	1,106.00
Jeff Berger, CPA, CA	Manager	0.8	\$295	236.00
Asiyya Pisani, CPA, CA	Senior Associate	0.5	\$250	125.00
Cindy Baeta/Donna Nishimura	Estate Administrator	1.3	\$110	143.00
Total hours and professional fees		7.6		\$ 2,765.00
HST @ 13%				359.45
Total payable				\$ 3,124.45

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CAS Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



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To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10006

Invoice 3

No. 5555186

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of **2495087 Ontario Inc.**, 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/01/2018	Donna Nishimura	Deposit rent cheque at the bank.
11/02/2018	Brenda Wong	Follow up with Federated Insurance re providing an updated Certificate of Insurance
11/05/2018	Brenda Wong	Review online statement for rent payments, review lease and email to TDL Group ("TDL") re rent received on November 1, 2018.
11/05/2018	Daniel Weisz	Preliminary review of appraisal received from Stry Appraisal.
11/06/2018	Brenda Wong	Call and email to TDL re November rent payment and outstanding September rent; review Ultramar lease documents.
11/07/2018	Daniel Weisz	Discussions with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") re Rights of First Refusal ("ROFR") in favour of Tim Hortons and Parkland Fuel Corporation ("Parkland").
11/09/2018	Daniel Weisz	Review and sign cheques; review email from J. Larry re ROFR.
11/09/2018	Brenda Wong	Review correspondence from Avison Young re Parkland position; review correspondence from J. Larry re ROFR.
11/13/2018	Jeff Berger	Review of offer received and discussing same with D. Weisz and B. Sykes.
11/13/2018	Usama Emad	Prepare cheque requisitions.
11/13/2018	Brenda Wong	Review Westario invoice; email to Moreau Property Services ("Moreau") re inventory lists.
11/15/2018	Daniel Weisz	S. Eiley of Torkin Manes LLP re form of bill of sale required; review and sign Receiver Certificate; review file and send documents to S. Eiley.
11/16/2018	Daniel Weisz	Discussion with J. Larry re lease and sublease terminations and prepare drafts of same.
11/16/2018	Brenda Wong	Check online banking to confirm receipt of TDL September rent.

January 7, 2019
 Invoice 3
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Date	Professional	Description
11/19/2018	Daniel Weisz	Review Parkland lease and sublease; discussion with J. Larry re lease and sublease termination notices; review exchange of correspondence between J. Larry and B. Cohen of Torkin Manes re termination notices.
11/20/2018	Brenda Wong	Review email from Moreau re garbage collection and heating issues, call to Miller Waste re collection schedule and respond to Moreau; call to Tahbou and email to Miller Waste re placing a padlock on the bin.
11/20/2018	Daniel Weisz	Discussion with J. Larry re notices of termination of lease and sublease; review documents and email to E. Rathbone of Paliare Roland re same.
11/20/2018	Jeff Berger	Drafting cover letter to Parkland re the Notices of Early Termination.
11/21/2018	Brenda Wong	Emails with Miller Waste and Tahbou re drop-off of a key for the padlock.
11/21/2018	Daniel Weisz	Review updated notices re termination of lease and sublease and email to E. Rathbone of Paliare Roland, discussion with E. Rathbone; review lease and sublease; review and sign updated notices re termination of lease and sublease.
11/21/2018	Jeff Berger	Finalizing the notices of early termination of lease and sublease re Parkland.
11/26/2018	Brenda Wong	Review Union Gas bill and forward to D. Weisz for online payment; email to Moreau re inventory lists; email to J. Berger re heating issue.
11/27/2018	Usama Emad	Research into obtaining building drawings and blueprints from the Township to include as part of the marketing material for the sale of the property; follow up re same.
11/27/2018	Brenda Wong	Discussion with Moreau re ducts/heating/hot water issues at Port Elgin; review and respond to email from Tim Hortons re its request for changes to signage.
11/30/2018	Anne Baptiste	Prepare disbursement cheques and EFTs.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	3.4	\$525	\$ 1,785.00
Brenda Wong, CIRP, LIT	Senior Manager	2.1	\$395	829.50
Jeff Berger, CPA, CA	Manager	2.9	\$295	855.50
Usama Emad, CPA	Senior Associate	1.0	\$195	195.00
Anne Baptiste/Donna Nishimura	Estate Administrator	0.7	\$110	77.00
Total hours and professional fees		<u>10.1</u>		\$ 3,742.00
HST @ 13%				486.46
Total payable				\$ 4,228.46

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10006

Invoice 4

No. 5567315

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of **2495087 Ontario Inc.**, 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/03/2018	Donna Nishimura	Deposit rent cheque at the bank.
12/05/2018	Brenda Wong	Check online banking for receipt of TDL Group rent payment and prepare paperwork for posting of same; review invoice for payment.
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/10/2018	Anne Baptiste	Post deposits to Ascend.
12/10/2018	Daniel Weisz	Review draft agreement of purchase and sale and provide suggested changes and comments to S. Eiley of Torkin Manes LLP.
12/10/2018	Anne Baptiste	Prepare disbursement cheques.
12/11/2018	Usama Emad	Prepare and file the HST return for the period ending September 30, 2018.
12/12/2018	Brenda Wong	Review and respond to email from Federated Insurance re question on second floor apartment.
12/14/2018	Brenda Wong	Review correspondence and bills from Westario Power and check payment history.
12/18/2018	Daniel Weisz	E-payment of Westario Power invoice.
12/18/2018	Brenda Wong	Review HUB International Insurance Brokers invoice and process for payment; email to D. Weisz re online payment of Westario Power account.
12/20/2018	Daniel Weisz	Review email from Avison Young re data room, review files; email to J. Larry of Paliare Roland Rosenberg Rothstein LLP re same.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
12/24/2018	Brenda Wong	Review Union Gas invoice.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.4	\$525	\$ 1,260.00
Brenda Wong, CIRP, LIT	Senior Manager	0.8	\$395	316.00
Usama Emad, CPA	Senior Associate	0.5	\$195	97.50
Anne Baptiste/Donna Nishimura	Estate Administrator	2.0	\$110	220.00
Total hours and professional fees		<u>5.7</u>		\$ 1,893.50
HST @ 13%				246.16
Total payable				\$ 2,139.66

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10006

Invoice 5

No. 5577064

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of **2495087 Ontario Inc.**, 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Brenda Wong	Follow up with Moreau On Site Property Services ("Moreau") re revised COI from snow contractor and issues with heating; review revised COI received; follow up with J. Berger re outstanding items including third party property on site; review invoice for payment; check online banking for rent payment from Tim Hortons.
01/03/2019	Brenda Wong	Follow up with J. Berger re credit card terminals.
01/04/2019	Anne Baptiste	Prepare disbursement cheques; post deposits to Ascend.
01/04/2019	Daniel Weisz	Review and update summary of activities.
01/07/2019	Brenda Wong	Email to Miller Waste re November invoice not received, review November and December invoices.
01/07/2019	Usama Emad	Contact Miller Waste to retrieve the garbage bin lock key and make corresponding arrangements with a tenant.
01/08/2019	Usama Emad	Complete RC342 to request the waiver of the requirement to file outstanding corporate tax returns.
01/11/2019	Anne Baptiste	Prepare bank reconciliation; prepare disbursement cheques.
01/11/2019	Brenda Wong	Review invoice and prepare cheque requisition.
01/14/2019	Brenda Wong	Review disbursements.
01/18/2019	Anne Baptiste	Prepare disbursement cheques.
01/24/2019	Anne Baptiste	Prepare December bank reconciliation; filing.
01/28/2019	Daniel Weisz	Review Avison Young email re offer summary and preliminary review of highest offers.
01/29/2019	Daniel Weisz	Review agreement of purchase and sale received.

February 6, 2019
Invoice 5
Page 2

Date	Professional	Description
01/30/2019	Daniel Weisz	Prepare for and attend at Torkin Manes to discuss offers received for the property; draft email to B. Sykes of Avison Young re same; review files re PIN's and discussion with J. Berger re same; finalize and sign agreement and forward to Avison Young; discussion with B. Sykes re same.
01/31/2019	Jeff Berger	Review of security patrol reports for November and December, 2018.
01/31/2019	Daniel Weisz	Exchange emails re status of agreement of purchase and sale for the property.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	3.2	\$525	\$ 1,680.00
Brenda Wong, CIRP, LIT	Senior Manager	0.7	\$395	276.50
Jeff Berger, CPA, CA	Manager	0.5	\$295	147.50
Usama Emad, CPA	Senior Associate	0.7	\$195	136.50
Anne Baptiste	Estate Administrator	2.2	\$110	242.00
Total hours and professional fees		<u>7.3</u>		\$ 2,482.50
HST @ 13%				322.73
Total payable				\$ 2,805.23

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2496800 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10000

Invoice 1

No. 5497122

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., **2496800 Ontario Inc.**, 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
8/24/2018	Jeff Berger	Prepare for and attend in Goderich in anticipation of Appointment Order being issued.
08/28/2018	Jeff Berger	Preparing for taking possession.
08/29/2018	Jeff Berger	Attending on site at 274 Bayfield Road in Goderich, Ontario to take possession of the Ultramar gas station and the adjoining car wash.
08/30/2018	Brenda Wong	Call security company re status of alarm system on the property.
08/31/2018	Jeff Berger	Review of Receiver's report to Bank of Montreal ("BMO").
08/31/2018	Daniel Weisz	Preliminary review of agreement between the debtor and Ultramar/Parkland and forward to Torkin Manes LLP ("Torkin") and Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland"); forward assignment agreements received.
08/31/2018	Brenda Wong	Review sales report from Parkland and email to Parkland re information to be shared by Receiver; email to HUB re revised sales figures for product liability coverage.
09/04/2018	Daniel Weisz	Prepare Receiver Certificate; email to BMO re same.
09/04/2018	Brenda Wong	Call and email to security company re status of security system.
09/06/2018	Brenda Wong	Email to security company; discussions with J. Berger re making arrangements for National Energy Equipment Inc. to attend.
09/07/2018	Cindy Baeta	Post receipts to Ascend; prepare disbursement cheques.
09/07/2018	Jeff Berger	Arranging for National Energy Equipment Inc. to inspect the gas station for safety and pollution; corresponding with J. Tertigas of Tert & Ross Ltd. ("T&R") regarding his required attendance on site on September 11th.
09/07/2018	Donna Nishimura	Deposit cash at the bank.
09/07/2018	Daniel Weisz	Review and sign cheques.

October 24, 2018
 Invoice 1
 Page 2

Date	Professional	Description
09/07/2018	Brenda Wong	Review and finalize letter to Town of Goderich notifying of receivership and requesting change in mailing address.
09/08/2018	Daniel Weisz	Email to J. Berger re Parkland.
09/10/2018	Brenda Wong	Call from Goderich Hydro and re-send notification letter; send follow up email to security company.
09/11/2018	Brenda Wong	Review T&R invoice and correspondence with T&R re same, review security patrol reports; emails with consultant re HST number for 274 Goderich and National Energy Equipment Inc. inspection and repairs.
09/12/2018	Daniel Weisz	Review email re attendance by National Energy Equipment Inc. at the premises; discussion with J. Larry of Paliare Roland re Right of First Refusal in favour of Parkland.
09/12/2018	Brenda Wong	Review and respond to email from T&R re conditions at 274 Bayfield; review insurance policy documents from McDougall UCC Insurance Brokers ("McDougall") and follow up re status of policy.
09/14/2018	Brenda Wong	Follow up with security company re burglary alarm monitoring system.
09/14/2018	Cindy Baeta	Prepare disbursement cheque.
09/17/2018	Brenda Wong	Discussion with and email to Blue Water/Mars Environmental re garbage collection.
09/20/2018	Brenda Wong	Email to J. Tertigas re BBQ cage and tanks to be picked up tomorrow.
09/21/2018	Daniel Weisz	Follow up with J. Berger re position with Parkland.
09/21/2018	Cindy Baeta	Prepare disbursement cheque.
09/21/2018	Bryan Tannenbaum	Sign cheques.
09/24/2018	Daniel Weisz	Email to J. Larry re lease agreement with Parkland.
09/25/2018	Brenda Wong	Email to K. Giddy of McDougall re renewal of insurance policy.
09/26/2018	Brenda Wong	Review email re freezers; call and email to security company re reactivating the alarm; review correspondence from McDougall and send email response.
09/27/2018	Jeff Berger	Attending at the Goderich property to inspect the property with Moreau Property Services, meeting with a representative of Hortons Dairy to remove its equipment from the convenience store on site.
09/27/2018	Daniel Weisz	Review emails between BMO and Torkin re changes to signing authority and email to B. Cohen of Torkin re same.
09/27/2018	Brenda Wong	Discussion with J. Berger re alarm system; discussion with J. Berger and E. Moreau re site inspections and winterizing site.
09/28/2018	Cindy Baeta	Prepare disbursement cheque.
09/28/2018	Bryan Tannenbaum	Sign cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	0.2	\$550	\$ 110.00
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.2	\$525	630.00
Brenda Wong, CIRP, LIT	Senior Manager	3.5	\$395	1,382.50
Jeff Berger, CPA, CA	Manager	15.6	\$295	4,602.00
Cindy Baeta/Donna Nishimura	Estate Administrator	1.4	\$110	154.00
Total hours and professional fees		<u>21.9</u>		\$ 6,878.50
HST @ 13%				894.21
Total payable				\$ 7,772.71

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

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 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2496800 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10000

Invoice 2

No. 5528502

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., **2496800 Ontario Inc.**, 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
09/26/2018*	Asiyya Pisani	Correspondence with Goderich Hydro.
10/03/2018	Brenda Wong	Review email from E. Moreau and discussion with J. Berger re items to be attended to.
10/03/2018	Daniel Weisz	Discussion with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") re right of first refusal; review Parkland agreement; call in to M. Litvak of Parkland.
10/04/2018	Brenda Wong	Emails with E. Moreau re next week's site inspection and call to Vivint re reactivating the alarm system.
10/10/2018	Asiyya Pisani	Deposit received from Goderich Hydro - compare to correspondence received, email confirmation and ask for deposit instructions.
10/12/2018	Cindy Baeta	Prepare disbursement cheques; prepare bank reconciliation.
10/12/2018	Brenda Wong	Follow up with A. Pisani re security deposit for West Coast Huron Energy.
10/12/2018	Daniel Weisz	Review and sign cheques; prepare for and attend conference call with J. Larry, B. Cohen, S. Thom and B. Wong re the agreements with Parkland and the Receiver's sales process; email to Avison Young re same.
10/17/2018	Daniel Weisz	Review lease and sublease re termination provisions and discussion with J. Berger on same.
10/19/2018	Cindy Baeta	Prepare disbursement cheque.
10/20/2018	Asiyya Pisani	Email correspondence with Goderich Hydro and signing and review of customer connection agreement.
10/22/2018	Brenda Wong	Review summary of activities.
10/23/2018	Brenda Wong	Call to Union Gas to follow up re set-up of account for Receiver.
10/23/2018	Daniel Weisz	Review summary of activities; discussion with J. Larry re Parkland.

November 27, 2018
 Invoice 2
 Page 2

Date	Professional	Description
10/24/2018	Brenda Wong	Review hydro bill and call to Goderich Hydro to confirm balance outstanding.
10/25/2018	Brenda Wong	Discussion and email with E. Moreau re taking an inventory of stock in the store and locking or boxing up and shipping the valuables to Toronto.
10/26/2018	Cindy Baeta	Prepare disbursement cheque; filing.
10/26/2018	Donna Nishimura	Prepare listing of keys to be turned over to the property manager.
10/29/2018	Brenda Wong	Review and respond to Goderich Hydro emails re security deposit.
10/30/2018	Brenda Wong	Respond to email from Mars Environmental re payment received.
10/31/2018	Brenda Wong	Emails with Goderich Hydro re payment issued by Receiver and deposited.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.6	\$525	\$ 840.00
Brenda Wong, CIRP, LIT	Senior Manager	1.8	\$395	711.00
Asiyya Pisani, CPA, CA	Senior Associate	0.8	\$250	200.00
Cindy Baeta/Donna Nishimura	Estate Administrator	0.9	\$110	99.00
Total hours and professional fees		<u>5.1</u>		\$ 1,850.00
HST @ 13%				240.50
Total payable				\$ 2,090.50

* Not billed on previous invoice.

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



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 Licensed Insolvency Trustee
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 Toronto, ON M5H 4C7

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2496800 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10000

Invoice 3

No. 5555199

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., **2496800 Ontario Inc.**, 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/05/2018	Brenda Wong	Review and respond to email from Goderich Hydro.
11/06/2018	Brenda Wong	Review email and e-bill from Goderich Hydro.
11/09/2018	Daniel Weisz	Review and sign cheques.
11/09/2018	Brenda Wong	Review correspondence from Mars Environmental.
11/13/2018	Usama Emad	Review invoices and prepare cheque requisitions.
11/15/2018	Daniel Weisz	Discussion with S. Eiley re form of bill of sale required; review and sign Receiver Certificate; review file and send documents to S. Eiley.
11/19/2018	Brenda Wong	Call to Terra Firma re snow contract; discuss changes with D. Weisz and send revised contract to Terra Firma.
11/19/2018	Daniel Weisz	Review and update contract for snow removal and discussion with B. Wong on same; review Parkland Fuel Corporation ("Parkland") lease and sublease; discussion with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") re lease and sublease termination notices; review exchange of correspondence between J. Larry and B. Cohen of Torkin Manes LLP re termination notices.
11/20/2018	Brenda Wong	Call from Terra Firma re Receiver's changes to contract; call/email with J. Larry re wording of snow contract; make change to contract and send signed contract back to Terra Firma.
11/20/2018	Daniel Weisz	Discussion with E. Rathbone of Paliare Roland re preparation of notices of termination of lease and sublease and email lease and sublease to her.
11/20/2018	Jeff Berger	Draft cover letter to Parkland for the Notices of Early Termination.
11/21/2018	Brenda Wong	Review email from Terra Firma and arranging for payment of first instalment.

January 7, 2019
Invoice 3
Page 2

Date	Professional	Description
11/21/2018	Daniel Weisz	Review updated notices re termination of lease and sublease and email to E. Rathbone, discussion with E. Rathbone; review lease and sublease; review and sign updated notices re termination of lease.
11/21/2018	Jeff Berger	Finalizing the notices of early termination of lease and sublease re Parkland.
11/27/2018	Usama Emad	Research into obtaining building drawings and blueprints from the Town of Goderich to include as part of the marketing material for the sale of the property; follow up re same.
11/29/2018	Usama Emad	Follow up with the Town of Goderich regarding the property drawings.
11/30/2018	Anne Baptiste	Prepare disbursement cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.1	\$525	\$ 1,102.50
Brenda Wong, CIRP, LIT	Senior Manager	1.2	\$395	474.00
Jeff Berger, CPA, CA	Manager	1.8	\$295	531.00
Usama Emad, CPA	Senior Associate	1.5	\$195	292.50
Anne Baptiste	Estate Administrator	0.7	\$110	77.00
Total hours and professional fees		<u>7.3</u>		\$ 2,477.00
HST @ 13%				322.01
Total payable				\$ 2,799.01

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



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To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2496800 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10000

Invoice 4

No. 5567360

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., **2496800 Ontario Inc.**, 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/10/2018	Brenda Wong	Review email from Moreau On Site Property Services ("Moreau") re trailer on site and emails with J. Berger regarding same.
12/10/2018	Anne Baptiste	Prepare disbursement cheques.
12/10/2018	Daniel Weisz	Review draft agreement of purchase and sale and provide suggested changes and comments to S. Eiley of Torkin Manes LLP.
12/10/2018	Anne Baptiste	Posting deposits.
12/11/2018	Usama Emad	File the period ending September 30, 2018 GST/HST return; draft letter to Canada Revenue Agency ("CRA") Collections Centre regarding the filing of returns.
12/11/2018	Brenda Wong	Review letter from CRA and make revisions to draft response.
12/14/2018	Brenda Wong	Call to Town of Goderich to inquire re 2018 final property taxes.
12/18/2018	Brenda Wong	Review HUB International Insurance Brokers invoice and process for payment.
12/19/2018	Daniel Weisz	Review bank statements received from CIBC and email to J. Larry of Paliare Roland Rosenberg Rothstein LLP re same.
12/20/2018	Daniel Weisz	Review email from Avison Young re data room, review files; email to J. Larry re same.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.0	\$525	\$ 1,050.00
Brenda Wong, CIRP, LIT	Senior Manager	0.5	\$395	197.50
Usama Emad, CPA	Senior Associate	1.0	\$195	195.00
Anne Baptiste	Estate Administrator	2.8	\$110	308.00
Total hours and professional fees		<u>6.3</u>		\$ 1,750.50
HST @ 13%				227.57
Total payable				\$ 1,978.07

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2496800 Ontario Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10000

Invoice 5

No. 5577044

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., **2496800 Ontario Inc.**, 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Brenda Wong	Review Union Gas invoice and process for payment; review correspondence from Canada Revenue Agency ("CRA").
01/04/2019	Anne Baptiste	Prepare disbursement cheques.
01/04/2019	Daniel Weisz	Review and update summary of activities.
01/08/2019	Usama Emad	Complete RC342 to request the waiver of the requirement to file outstanding corporate tax returns.
01/11/2019	Anne Baptiste	Prepare bank reconciliation; prepare disbursement cheques.
01/16/2019	Brenda Wong	Review Notice of Assessment received from CRA re the company's pre-receivership HST liability.
01/18/2019	Anne Baptiste	Prepare disbursement cheques.
01/24/2019	Anne Baptiste	Prepare December bank reconciliation; filing.
01/28/2019	Brenda Wong	Review invoice for payment.
01/31/2019	Jeff Berger	Review of security patrol reports for November and December, 2018.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.1	\$525	\$ 52.50
Brenda Wong, CIRP, LIT	Senior Manager	0.5	\$395	197.50
Jeff Berger, CPA, CA	Manager	0.5	\$295	147.50
Usama Emad, CPA	Senior Associate	0.3	\$195	58.50
Anne Baptiste	Estate Administrator	1.4	\$110	154.00
Total hours and professional fees		<u>2.8</u>		\$ 610.00
HST @ 13%				79.30
Total payable				\$ 689.30

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of Sunshine Propane
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10004

Invoice 1

No. 5497110

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and **Sunshine Propane Inc.** for the period ending September 30, 2018.

Date	Professional	Description
08/29/2018	Daniel Weisz	Letter to RBC re freezing of bank accounts.
08/29/2018	Brenda Wong	Calls to locksmith to confirm attendance at Etobicoke; attend at Etobicoke location for taking possession, meeting with debtor, review books and records on site.
09/10/2018	Brenda Wong	Letter to Canada Revenue Agency ("CRA") to notify of receivership.
09/24/2018	Brenda Wong	Call from WSIB re information requested for Sunshine Propane Inc.
09/25/2018	Brenda Wong	Email to Hotay Financial Services Inc. requesting books and records of the Companies; fax to CRA to advise of name of accountant for the company; respond to letter from WSIB requesting earnings information for 2010 to 2017.
09/28/2018	Brenda Wong	Review correspondence re judgement against Sunshine Propane Inc. and email to lawyer to advise of receivership and stay of proceedings; call and email from R. Fischhoff re judgement and questions on the proceedings, forward information to J. Larry of Paliare Roland Rosenberg Rothstein LLP.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.2	\$525	\$ 105.00
Brenda Wong, CIRP, LIT	Senior Manager	2.6	\$395	1,027.00
Total hours and professional fees		2.8		\$ 1,132.00
HST @ 13%				147.16
Total payable				\$ 1,279.16

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of Sunshine Propane Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10004

Invoice 2

No. 5528428

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and **Sunshine Propane Inc.** for the period ending October 31, 2018.

Date	Professional	Description
10/11/2018	Brenda Wong	Send email to R. Fischhoff to request he cease enforcement against Sunshine Propane Inc.
10/16/2018	Donna Nishimura	Deposit cheque at the bank.
10/19/2018	Cindy Baeta	Post deposit to Ascend; prepare disbursement cheques.
10/22/2018	Brenda Wong	Review summary of activities.
10/23/2018	Daniel Weisz	Review summary of activities.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

November 27, 2018
 Invoice 2
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.1	\$525	\$ 52.50
Brenda Wong, CIRP, LIT	Senior Manager	0.2	\$395	79.00
Cindy Baeta/Donna Nishimura	Estate Administrator	0.4	\$110	44.00
Total hours and professional fees		<u>0.7</u>		\$ 175.50
HST @ 13%				22.82
Total payable				\$ 198.32

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of Sunshine Propane Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10004

Invoice 3

No. 5555154

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and **Sunshine Propane Inc.** for the period ending November 30, 2018.

Date	Professional	Description
11/07/2018	Brenda Wong	Review and respond to emails from RBC re information requested by the Receiver; email to RBC National Bankruptcy Group and review response.
11/12/2018	Brenda Wong	Follow up with J. Larry of Paliare Roland Rosenberg Rothstein LLP re responses from secured creditors on PPSA.
11/19/2018	Brenda Wong	Review email from TSSA re ownership of tank and history.
11/20/2018	Daniel Weisz	Preliminary review of Royal Bank bank statements.
11/30/2018	Anne Baptiste	Prepare disbursement cheques.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 7, 2019
 Invoice 3
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.2	\$525	\$ 105.00
Brenda Wong, CIRP, LIT	Senior Manager	0.7	\$395	276.50
Anne Baptiste/Donna Nishimura	Estate Administrator	0.2	\$110	22.00
Total hours and professional fees		<u>1.1</u>		\$ 403.50
HST @ 13%				52.46
Total payable				\$ 455.96

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CAS Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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 RSM CANADA LIMITED



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GST/HST: 80784 1440 RT 0001

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To RSM Canada Limited
 Court-appointed Receiver and Manager
 of Sunshine Propane Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10004

Invoice 4

No. 5567295

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and **Sunshine Propane Inc.** for the period ending December 31, 2018.

Date	Professional	Description
12/05/2018	Anne Baptiste	Prepare bank reconciliation.
12/12/2018	Brenda Wong	Call from Canada Revenue Agency ("CRA") requesting that Receiver file outstanding HST returns.
12/19/2018	Daniel Weisz	Review bank statements received from CIBC.
12/21/2018	Anne Baptiste	Prepare disbursement cheques.
12/21/2018	Brenda Wong	Review and respond to correspondence from CRA re outstanding HST returns, call with CRA re same; file HST return for period ending September 30, 2018.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
 Invoice 4
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.1	\$525	\$ 52.50
Brenda Wong, CIRP, LIT	Senior Manager	0.5	\$395	197.50
Anne Baptiste	Estate Administrator	0.4	\$110	44.00
Total hours and professional fees		<u>1.0</u>		\$ 294.00
HST @ 13%				38.22
Total payable				\$ 332.22

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager
 of Sunshine Propane Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10004

Invoice 5

No. 5577021

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and **Sunshine Propane Inc.** for the period ending January 31, 2019.

Date	Professional	Description
01/11/2019	Anne Baptiste	Prepare bank reconciliation.
01/21/2019	Brenda Wong	Review and respond to letter from Credit Bureau.
01/24/2019	Anne Baptiste	Prepare December bank reconciliation; filing.
01/28/2019	Brenda Wong	Review correspondence from Canada Revenue Agency re assessed HST liability.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Brenda Wong, CIRP, LIT	Senior Manager	0.2	\$395	\$ 79.00
Anne Baptiste	Estate Administrator	0.3	\$110	33.00
Total hours and professional fees		<u>0.5</u>		\$ 112.00
HST @ 13%				14.56
Total payable				\$ 126.56

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

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GST/HST: 80784 1440 RT 0001

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 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc. et al
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 24, 2018

Client File 7842321-10005

Invoice 1

No. 5497282

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending September 30, 2018.

Date	Professional	Description
07/18/2018	Daniel Weisz	Discussion with B. Cohen of Torkin Manes LLP ("Torkin") re status of company and bank consideration to appoint a receiver; preliminary review of documents provided by B. Cohen.
07/26/2018	Daniel Weisz	Prepare for and attend meeting with B. Cohen and S. Thom (for part) of Torkin to discuss status of the companies and pending receivership application.
07/30/2018	Daniel Weisz	Review and execute consent to act as Receiver.
08/08/2018	Daniel Weisz	Exchange emails with B. Cohen re status.
08/10/2018	Daniel Weisz	Draft email to the bank re information requested.
08/13/2018	Daniel Weisz	Review email from J. Locke of Bank of Montreal ("BMO") re status of information, email to J. Locke and B. Cohen in response; discussion with B. Cohen re insurance cancellation notice and providing addresses to potential operator; discussion with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare"); draft email to W. Behno re locations of the premises.
08/17/2018	Daniel Weisz	Exchange emails with J. Locke re insurance policies and appraisal; discussion with J. Berger re appraisals, insurance.
08/17/2018	Daniel Weisz	Email to W. Behno.
08/20/2018	Brenda Wong	Review email from W. Behno; review appraisals; meet with D. Weisz to discuss status; discussion with W. Behno re questions on his email and taking possession; email to HUB International Insurance Brokers ("HUB") re additional information on properties; contact locksmith; update schedule of locations.
08/20/2018	Daniel Weisz	Review email from W. Behno re management of operations; meet with B. Wong to plan receivership; draft email to BMO & Torkin work on drafting management agreement re operations; discussion with S. Thom re Parkland.

October 24, 2018
 Invoice 1
 Page 2

Date	Professional	Description
08/21/2018	Brenda Wong	Review email from W. Behno re updated quote; review photos from W. Behno on Etobicoke location and forward to HUB; review application record; review photos of two gas stations and forward to HUB.
08/21/2018	Daniel Weisz	Consideration of possession matters; exchange e-mails with Torkin re contacting Parkland; email to BMO re environmental reports; review pictures re Dundas location re insurance; discussions with B. Cohen re various matters; prepare for conference call tomorrow.
08/22/2018	Brenda Wong	Prepare draft letters, forms and notices for taking possession; preparing for taking possession; call to locksmith; call/emails with security companies to request quote; discussion with W. Behno; call with B. Cohen of Torkin Manes LLP ("Torkin") and J. Locke and D. Weisz; A. Pisani re letters to BMO to be drafted; download photos on properties received from J. Tertigas of Tert & Ross Ltd.
08/22/2018	Daniel Weisz	Meet with B. Wong to discuss possession matters and administration of the receivership; prepare for and attend conference call with D. McLaughlin of Parkland and J. Berger to discuss the receivership application and notes to file; prepare for and attend conference call with J. Locke, B. Cohen, B. Wong to discuss the pending receivership application.
08/23/2018	Brenda Wong	Send environmental site assessment reports ("ESA") to HUB; send photos to W. Behno and A. Pisani; review insurance quotes and email to HUB re questions; email to HUB re Tim Hortons building; email to Torkin to request copy of Tim Hortons lease and debtor contact information; prepare for taking possession; review draft letters, notices; meet with J. Berger and A. Pisani re taking possession; discussion with W. Behno re pollution cover for car washes; emails with HUB re pollution cover for car washes.
08/23/2018	Daniel Weisz	Review various emails re insurance, leases, etc.; discussion with S. Thom re attendance in court tomorrow; meet with B. Wong on status of receivership planning; update management agreements and discussion with B. Wong on same; review draft court order and provide comments to S. Thom.
08/24/2018	Brenda Wong	Prepare for taking possession; emails to Peregrine Protection and W. Behno re status; email to J. Tertigas re quote for Goderich security; review insurance quote for car wash from another insurer; notifying HUB, locksmith, security, W. Behno that receivership order was not issued today.
08/24/2018	Daniel Weisz	Prepare for and attend in court for application for the appointment of a receiver.
08/27/2018	Daniel Weisz	Discussion with S. Thom on status of communication from the debtors; review insurance information provided by the debtor and email to BMO and Torkin in respect of same; email to J. Larry of Paliare and Torkin re draft management agreement.
08/27/2018	Brenda Wong	Review Peregrine Protection proposal for security patrols; emails re staffing for Wednesday; meet with C. Delaney to discuss taking possession on Wednesday; review insurance quote and emails to W. Behno re same; email to W. Behno re quote for car wash employee cost; review existing insurance documents and forward to HUB, review updated quote; follow up re security company for Goderich; review notice of lease re Tim Hortons building.

October 24, 2018
 Invoice 1
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Date	Professional	Description
08/28/2018	Daniel Weisz	Review email from G. Phoenix; exchange emails; discussion with J. Locke; discussion with S. Thom re status; discussion with B. Wong on possession and security matters; discussion with J. Berger re Parkland attendance tomorrow.
08/28/2018	Brenda Wong	Review/respond to emails re status and staffing; review updated quote from J. Tertigas; email Peregrine Protection with status update; set up security patrols to start August 29.
08/29/2018	Daniel Weisz	Prepare for and attend in court re application for appointment of the Receiver; discussion with B. Wong on same; discussion with J. Locke re status of bank accounts and listing of properties for sale and review emails re same; review emails re insurance, communicate with BMO re release of appraisal to insurer and forward appraisal to HUB; review certificate of insurance for Port Elgin property and forward to HUB; review Torkin comments to draft management agreement and forward same to J. Larry; discussion with B. Cohen on status of receivership; email to J. Locke re listing the properties for sale.
08/29/2018	Brenda Wong	Prepare for taking possession; review debtors' insurance documents; call and email with McDougall UCC Insurance Brokers ("McDougall") re status of insurance; emails to confirm security arrangements; letter to BMO re freezing of accounts; calls and emails with HUB re insurance status; calls with D. Weisz, C. Delaney and J. Berger re status of taking possession; call with J. Tertigas re security arrangements for Port Elgin, Port Colborne and Goderich.
08/30/2018	Jeff Berger	Meeting with D. Weisz, B. Wong and A. Pisani to discuss the status of the various locations after taking possession on August 29, 2018.
08/30/2018	Daniel Weisz	Discussion with J. Locke re estimated funding required and email to J. Locke re same; meet with B. Wong, J. Berger and A. Pisani to discuss possession issues and work to be done; draft email to realtors requesting listing proposals and send the requests; email to J. Locke re same; email to S. Thom re the Port Elgin property in regards to the request for proposals.
08/30/2018	Brenda Wong	Letter to BMO to request opening of 7 trust accounts; meeting with D. Weisz, J. Berger, A. Pisani to discuss status and action steps; update insurance schedule for sales, status and call with HUB re coverage required and update on property conditions, review updated insurance quote; discussions with W. Behno re status and steps required prior to resuming operations.
08/30/2018	Asiyya Pisani	Review books and records in office at Etobicoke location for information pertinent to and required for the receivership administration.
08/31/2018	Daniel Weisz	Discussion with B. Wong on status of various matters including listing proposals requested; review email from B. Sykes of Avison Young ("Avison") and respond to same; review and update summary report to BMO.
08/31/2018	Brenda Wong	Discussion with K. Giddy of McDougall re status of insurance; prepare summary of taking possession; email to A. Ashad re contact information of prospective purchasers.
08/31/2018	Asiyya Pisani	Continue review of books and records at Etobicoke location.
09/03/2018	Brenda Wong	Call from M. Azeem re Receiver's emails requesting information, etc.
09/04/2018	Asiyya Pisani	Follow up with banks re Receiver's request to freeze accounts of the debtors.

October 24, 2018
 Invoice 1
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Date	Professional	Description
09/04/2018	Daniel Weisz	Discussion with B. Wong re her discussion with M. Azeem yesterday; meet with B. Wong; J. Berger and A. Pisani re status of various matters; email to V. Wong at BMO re status of funding of the receivership; conference call with B. Sykes of Avison and B. Wong re Receiver's request for proposals; conference call with A. Hall and V. Wong re status of the receivership; discussion with S. Thom re the debtors and Receiver Certificate; discussion with B. Wong re her discussion with R. Klotz, legal counsel contacted by the debtors to act on their behalf.
09/04/2018	Brenda Wong	Finalize web page introduction for Receiver's web page; email to Torkin re service list; respond to email from HUB re legal name of named insured; email to J. Tertigas re instructions for billing for services provided; discussion with D. Weisz re status; email to M. Azeem to follow up on questions and information required; call with D. Weisz and Avison; emails to Torkin Manes re financial statements, Sunshine Propane and Sam Propane; meet with A. Pisani to discuss notice pursuant to Section.245 and Section 246 of the Bankruptcy and Insolvency Act ("BIA Notices") and letters to utilities; prepare draft confidentiality agreement ("CA") and send to J. Larry to review; review and make revisions to letters to utilities; call with B. Klotz re his potential retention by the debtors and email application materials to him.
09/05/2018	Asiyya Pisani	Preparation of BIA Notices and preparation of various letters.
09/05/2018	Daniel Weisz	Review email from O. Ogunniy, counsel for M. Azeem, re debtors' request to retrieve personal belongings from Etobicoke location and respond to same; follow-up emails to CBRE and Colliers re request for listing proposal; discussion with B. Sykes re listing proposal.
09/05/2018	Brenda Wong	Email to BMO re correction to set-up of trust accounts on online platform; call from HUB re insurance coverage for Receiver to be set up under two policies.
09/06/2018	Asiyya Pisani	Letters to the City of Toronto and Canada Post; follow up with a security company.
09/06/2018	Daniel Weisz	Discussion with B. Wong on the status of various matters.
09/06/2018	Brenda Wong	Meet with D. Weisz to discuss status; emails to security companies to request weekly reports and continuation of patrols; review and make revisions to the BIA Notices and creditors list; review emails and discussion with W. Behno re propane, car wash and chemicals; review application for mail redirection, draft cover letter to Canada Post; review email from A. Ashad re Sunshine Propane and Sam Propane and respond; check online banking for BMO advances; prepare paperwork for processing of receipts and disbursements.
09/07/2018	Cindy Baeta	Assist with mailing of the BIA Notices; review invoices retrieved from Etobicoke office for additional creditor information.
09/07/2018	Jeff Berger	Review of the Receiver's draft update to BMO.
09/07/2018	Donna Nishimura	Mailing of the BIA Notices to creditors.
09/07/2018	Daniel Weisz	Review and sign updated BIA Notices; prepare update status memo to BMO; discussion with D. Nishimura re follow up re RBC and CIBC.
09/07/2018	Brenda Wong	Finalize BIA Notices; review and sign disbursement cheques; review books and records retrieved from Etobicoke premises; email CA to Colliers and Avison; follow up with A. Pisani re status of outstanding items; emails to

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Date	Professional	Description
		Colliers and Avison re information on the properties; review draft status update memo.
09/08/2018	Brenda Wong	Review books and records of the debtor retrieved from Etobicoke, gather records required for sales process; send emails to Avison and Colliers re lease for Port Elgin tenant.
09/10/2018	Brenda Wong	Call from Avison re listing proposal; letter to Canada Revenue Agency to notify of receivership; call from Colliers re question on listing proposal.
09/11/2018	Donna Nishimura	Prepare Affidavit of Mailing for sending out the Notice and Statement of Receiver.
09/11/2018	Brenda Wong	Call from Colliers re questions on Port Elgin; email leases and financial statements received to Colliers and Avison; meet with A. Pisani to review status of outstanding items; discussion with W. Behno re gas station operations.
09/11/2018	Asiyya Pisani	Follow up on bank information, utilities, security company; correspondence on same and other items.
09/12/2018	Daniel Weisz	Meet with B. Wong and J. Berger re the status of various issues; preliminary review of listing proposals received; discussion with B. Cohen on listing proposals received; Parkland right of first refusal and potential meeting with BMO; review emails from B. Cohen re same.
09/12/2018	Brenda Wong	Follow up with A. Pisani re outstanding matters; discussion with D. Weisz and J. Berger re status; send follow up email to K. Giddy re payment information; call from Official Receiver requesting a copy of the Court Order appointing the Receiver; review insurance documents from McDougall and follow up re outstanding Goderich documents.
09/13/2018	Daniel Weisz	Review email from BMO re possible refinancing; review files and email to B. Cohen on same; email to the bank re listing proposals and discussion with V. Wong re same; discussion with D. Bilson of Dominion Lending and exchange emails with B. Cohen re same.
09/13/2018	Brenda Wong	Send follow up emails to debtor and debtor's lawyer re list of personal items claimed by debtors and books and records requested by the Receiver.
09/14/2018	Daniel Weisz	Meet with B. Wong to review the status of various matters; review listing proposals submitted by Colliers and Avison.
09/14/2018	Brenda Wong	Review email from Avison re property management services; prepare cheque requisitions; review letter from Canada Revenue Agency and draft response; meet with D. Weisz to discuss status; call with S. Ichelson of Avison re property management services; prepare weekly update memo; email from TD re status of info request; review and sign disbursement cheques.
09/16/2018	Brenda Wong	Review and prepare summary of listing proposals.
09/17/2018	Asiyya Pisani	Follow up correspondence with banks; drafting letters to gas providers; follow up with utility companies; prepare status updates.
09/17/2018	Brenda Wong	Finalize and send update memo to BMO and counsel; email to McDougall re payment of outstanding premiums; meet with A. Pisani to discuss outstanding items; call and email to Mighty Flame re propane tanks and follow up re tanks stored on site.
09/18/2018	Brenda Wong	Prepare for meeting with BMO; review monthly recurring costs and fuel volumes; attendance at meeting with BMO and counsel to discuss status of the

October 24, 2018
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Date	Professional	Description
		receivership administration; emails to Avison re acceptance of its listing proposal and retaining of Avison for property management services; call with Avison re update on information available and status of properties; contacting appraisers to request quote for updated appraisals.
09/19/2018	Asiyya Pisani	Contact gas companies and finalize letters.
09/19/2018	Brenda Wong	Forward emails from interested parties to Avison; prepare preauthorized debit forms for McDougall for payment of premiums and send email with forms and status update on the properties; discussion with R. Kosar of Ridley & Associates re appraisal for properties; review additional environmental reports from Torkin; sign letters to utilities; email to HUB re status update; email to Colliers re decision re its listing proposal; send follow-up email to Mighty Flame and Primemax; emails to appraisers to request quotes.
09/20/2018	Daniel Weisz	Meet with B. Wong and J. Berger to discuss the status of the receivership and outstanding issues; discussion with J. Locke.
09/20/2018	Brenda Wong	Prepare draft listing agreement and send to J. Larry to review; meet with D. Weisz and J. Berger to review status; emails with Mighty Flame re pickup of cage and BBQ tanks and review supplier agreements; email to Stry to request quote for appraisal; discussion with S. Ichelson re transition of properties to Avison property management, propane tank, Etobicoke break-in, and security.
09/21/2018	Daniel Weisz	Sign cheques, discussion with B. Cohen; discussion with Pathways Financial and email to BMO re same; review email re status of environmental reports.
09/21/2018	Brenda Wong	Email to S. Ichelson re summary of items to be addressed re properties; send follow up emails to Avison re management agreements and ESAs to be updated.
09/24/2018	Daniel Weisz	Review J. Larry comments on draft listing agreement and update; email to J. Larry re same; meet with B. Wong and J. Berger to discuss status of receivership administration; review email from J. Locke regarding status of operations and updated appraisal quotes and review draft response and update same; review and finalize update report to BMO; review property management agreement provided by Avison.
09/24/2018	Brenda Wong	Respond to J. Larry re form of listing agreement; meet with D. Weisz and J. Berger to discuss status of file; draft response to BMO re status of appraisals and decision re operations; prepare weekly update memo.
09/25/2018	Daniel Weisz	Finalize review of draft management agreement and B. Wong on same; review email from S. Thom re draft listing agreement and forward same to Avison; discussion with D. Bilson and refer him to B. Cohen; email to B. Cohen re same.
09/25/2018	Brenda Wong	Discussion with HUB re security required and vacancy permission endorsement; email to K. Giddy requesting certificate of insurance and vacancy permission endorsement; review draft management agreement; review ESA and prepare emails to consultants to request supplemental update.
09/26/2018	Daniel Weisz	Discussion with B. Wong on various matters.
09/26/2018	Brenda Wong	Discussion with R. Hudson of Trafalgar Environmental Consultants re ESA update; email to Rubicon Environmental to request quote for update; calls to McDougall re vacancy permission endorsement.

October 24, 2018
 Invoice 1
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Date	Professional	Description
09/27/2018	Daniel Weisz	Discussion with B. Wong on alarm system; review various documents.
09/27/2018	Brenda Wong	Follow up with A. Ashad re removal of personal items; review status of utilities; send follow-up emails re request for quotes for appraisals; review quotes received for appraisals/ESA updates; call from K. Giddy re status of insurance; follow up email to TD re accounts for debtors and Young Bros. Garage Ltd. at TD; review updates on status of setting up new accounts for vendors; discussion with J. Larry re outstanding matters including Sam Propane, management agreement and Burlington lease; email to BMO to inquire re other accounts held; review draft of email to follow up with other banks.
09/28/2018	Cindy Baeta	Prepare disbursement cheques.
09/28/2018	Daniel Weisz	Meet with B. Wong to discuss the status of various matters relating to the receivership; review email from BMO re the proposed listing agreement; discussion with B. Wong on insurance status; discussion with S. Thom on various matters; sign cheques; conference call with T. Thompson and B. Wong re insurance status; review draft email to BMO re same and discussion with B. Wong on same.
09/28/2018	Brenda Wong	Meeting with D. Weisz to review status and outstanding issues; follow up emails and calls to McDougall and Federated re vacancy permission endorsement; call from party interested in acquiring gas stations; emails and calls with HUB to obtain property insurance with vacancy permission endorsement.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

October 24, 2018
 Invoice 1
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	42.2	\$525	\$ 22,155.00
Brenda Wong, CIRP, LIT	Senior Manager	57.5	\$395	22,712.50
Jeff Berger, CPA, CA	Manager	1.3	\$295	383.50
Asiyya Pisani, CPA, CA	Senior Associate	23.5	\$250	5,875.00
Cindy Baeta/Donna Nishimura	Estate Administrator	2.5	\$110	275.00
Total hours and professional fees		127.0		\$ 51,401.00
HST @ 13%				6,682.13
Total payable				\$ 58,083.13

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc. et al
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 27, 2018

Client File 7842321-10005

Invoice 2

No. 5528668

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending October 31, 2018.

Date	Professional	Description
09/18/2018*	Asiyya Pisani	Draft letters to gas companies; follow up on various correspondence; follow up with CIBC and RBC.
09/21/2018*	Asiyya Pisani	Discussions with B. Wong and Avison Young on property management matters.
09/25/2018*	Asiyya Pisani	Update and follow up with Miller Waste.
09/26/2018*	Asiyya Pisani	Follow up with Alarm Force re alarm monitoring, follow up with RBC and CIBC, follow up with utility companies re setting up new receivership accounts.
09/27/2018*	Asiyya Pisani	Prepare status update emails, follow-up re outstanding matters and discussions on same.
10/01/2018	Asiyya Pisani	Follow up with the municipalities for each location re property tax accounts to be redirected to the Receiver.
10/01/2018	Jeff Berger	Review of the Receiver's draft update memo to the secured lender.
10/01/2018	Brenda Wong	Review insurance policy limits, email policy documents to HUB International Insurance Brokers ("HUB"); email to McDougall UCC Insurance Brokers ("McDougall") to request confirmation of insurance status and review response; respond to emails from Bank of Montreal ("BMO") re insurance and insurance preauthorized debit to Goderich account; make changes to management agreement and send to J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland"); call with BMO re listing agreement; email to TD to inquire if any accounts set up in operating names of the debtors; review changes to management agreement by J. Larry, update index; follow up re quotes for appraisals and ESAs; discussion with HUB re insurance and review HUB's updated schedule of coverages and discussion with D. Weisz re same; prepare weekly update memo.

November 27, 2018
 Invoice 2
 Page 2

Date	Professional	Description
10/01/2018	Daniel Weisz	Review emails re status of insurance; review files in preparation for call with BMO and Torkin Manes LLP ("Torkin Manes"); attend conference call with J. Locke and C. Hunt of BMO, S. Thom and B. Wong to discuss proposed listing agreement and status of insurance; discussion with B. Wong on property management agreement; discussion with B. Wong re finalizing insurance.
10/02/2018	Asiyya Pisani	Research internet for contact information for Niagara Credit Union.
10/02/2018	Brenda Wong	Review email from Antec and update summary of quotes for appraisals; email to Stry Appraisals International Limited ("Stry") to request quote for two new appraisals; conference call with Avison Young to discuss sales process and issues re the properties; email to S. Ichelson to see if site inspections can be arranged this week.
10/02/2018	Daniel Weisz	Review summary of quotes for appraisals and discussion with B. Wong on same; update summary reporting memo to BMO; prepare for conference call with Avison Young; review and sign listing agreement and email to Avison Young in respect of same; prepare for and attend conference call with K. Avison of Avison Young and discussion with B. Wong to discuss the sales process.
10/03/2018	Brenda Wong	Discussion and emails to A. Pisani re site visits to arrange with Avison Young; review changes to weekly update memo; call with D. Weisz and J. Larry re Right of First Refusal ("ROFR") and propane tank; emails with S. Ichelson re setting up site visits and security; review draft letters to Canada Revenue Agency ("CRA") to request RT0002 account; make arrangements for forwarding of mail to debtors.
10/03/2018	Daniel Weisz	Finalize update memo to BMO; email to J. Larry re marketing of the property prior to call.
10/03/2018	Asiyya Pisani	Prepare letters to CRA re set up of RT0002 accounts.
10/03/2018	Jeff Berger	Review of emails from E. Moreau regarding the scope of the property manager's inspections; discussion with B. Wong regarding same.
10/04/2018	Daniel Weisz	Review documents and call in to J. Locke; discussion with J. Locke and review email re appraisals; discussion with S. Eiley of Torkin Manes LLP re agreement of purchase and sale required to be prepared.
10/05/2018	Brenda Wong	Emails with Stry re timing for preparation of appraisals, engagement letter and Confidentiality Agreement ("CA"); prepare CA for Stry to sign; confirm Canada Post mail forwarding period; email to BMO re appraisal approach; emails to insurance brokers re auto or other insurance policies held by the companies; follow up call and email to P. Rew of Rubicon Environmental [2008] Inc. ("Rubicon"); email to A. Ashad re vehicles owned by the debtors; review correspondence received.
10/05/2018	Asiyya Pisani	Deal with credit card terminals; review financial statements for vehicle information; review books and records for supply companies.
10/05/2018	Daniel Weisz	Discussion with B. Wong on proceeding with the appraisals.
10/08/2018	Asiyya Pisani	Send follow-up emails on various matters.
10/09/2018	Brenda Wong	Emails with McDougall re existence of auto policies and follow up re vacancy permission and Goderich renewal; review Stry engagement letter; call from S. Ichelson re Avison Young not able to act as property manager; discussion

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Date	Professional	Description
		with E. Moreau and preparing property management agreement for Moreau Property Services ("Moreau"); make changes to Stry engagement letter, review revised letter from Stry, send back executed letter; emails with A. Ashad re return of keys and discussion with A. Pisani re same; follow up with Rubicon for quotes to update their ESAs; email to Primemax re fuel check; gather information requested by Stry.
10/09/2018	Daniel Weisz	Review engagement letter from Stry and update same and discussion with B. Wong on same; discussion with B. Wong re retention of property manager and Avison Young's advice re same; discussion with J. Larry re pending memo re Parkland lease; discussion with B. Wong on status.
10/10/2018	Brenda Wong	Email to HUB re update on status and alarm monitoring; update summary of quotes received; preparing draft of weekly update memo; review signed CA from Stry and send information to Stry; prepare cheque requisitions; call with Avison Young re ROFR and Burlington lease; call with E. Moreau re property management agreement and site visits for Monday.
10/10/2018	Asiyya Pisani	Review BMO update memo; attend status update meeting.
10/10/2018	Daniel Weisz	Review email from Avison Young and send email to B. Cohen and J. Larry re same; discussion with B. Cohen on status; discussion with J. Larry re Parkland lease and discussion with B. Cohen; review Paliare Roland analysis re Parkland lease and e-mail to Torkin Manes re same; prepare for call with Avison Young; e-mail to S Eiley re status of the form of agreement of purchase and sale; review account from Paliare Roland; discussion with S. Eiley re matters relating to draft agreement of purchase and sale; review updated property searches; prepare for and attend conference call with B. Wong, K. Avison and B. Sykes re marketing of the properties for sale.
10/11/2018	Brenda Wong	Send follow up email to E. Moreau re management agreement; review revised update memo for BMO; emails with A. Pisani re Monday site inspections with E. Moreau.
10/11/2018	Daniel Weisz	Forward appraisal engagement letter to BMO; review and update status memo; review emails re debtor's retrieval of books and records.
10/12/2018	Asiyya Pisani	Review invoices received and prepare cheque requisitions; follow up with account managers at CIBC and RBC.
10/12/2018	Cindy Baeta	Prepare disbursement cheques; prepare bank reconciliation.
10/12/2018	Brenda Wong	Discussion with D. Weisz re insurance and property manager; check online statement for insurance PADs; discussion with K. Giddy of McDougall re status of insurance; discussion with Moreau re comments/proposed changes to management agreement; review policy documents from McDougall and call to K. Giddy re additional changes needed; emails to Rubicon and R. Hudson of Trafalgar Environmental Consultants ("Trafalgar") re ESA reports and confirmation re use of reports; review and sign disbursement cheques; review Moreau's comments/changes to management agreement and discussion re charges for additional visits; send follow up emails to TD re information requested.
10/12/2018	Daniel Weisz	Meet with B. Wong to discuss insurance and property management considerations; review email from J. Locke re update provided and respond to same.

November 27, 2018
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Date	Professional	Description
10/15/2018	Brenda Wong	Email to Avison Young re new property manager; email to E. Moreau and A. Pisani re Burlington property construction site considerations; emails with R. Hudson re preparation of ESAs; email to HUB re errors and omissions insurance; make revisions to property management agreement and send to Moreau to review; correspondence with appraisers re status of their quote; review and respond to email from CIBC; draft letter to Trafalgar re terms of engagement and email to R. Hudson.
10/15/2018	Daniel Weisz	Discussion with B. Cohen and S. Thom re discussion with mortgage broker and email to Avison Young re same; review draft letter to Trafalgar and discussion with B. Wong on same.
10/16/2018	Brenda Wong	Review emails from Rubicon and Trafalgar and respond, execute engagement letter, and prepare cheque requisitions for retainer cheques; send follow up email to K. Giddy re COI and vacancy permission endorsements and review response; review monthly costs and calculate funding requirements; meet with A. Pisani to review her update memo on her site visits yesterday; review email from McDougall re Gore cancellation of policy after 60 days and send email to request clarification of dates and payments.
10/16/2018	Daniel Weisz	Review email re status of insurance; discussion with B. Sykes re status of sales process; discussion with B. Cohen on status.
10/16/2018	Asiyya Pisani	Prepare memo re site visits to properties with property manager and inspection on safety concerns, insurance matters, asset collection; discussions on same.
10/17/2018	Brenda Wong	Review email from Moreau and call to discuss issues re finding contractors for snow plowing for the winter and plumbers; review and make changes to draft email to Moreau re security and follow-up items; meet with D. Weisz to discuss site visits; prepare weekly update memo.
10/17/2018	Daniel Weisz	Review email from B. Sykes; discussion with B. Cohen re sales process and other matters; email to S. Eiley re status of agreement of purchase and sale; draft response to B. Sykes; discussion with B. Sykes re status of the marketing process.
10/17/2018	Asiyya Pisani	Emails with team and property manager.
10/17/2018	Asiyya Pisani	Review books and records retrieved from Etobicoke for various information; draft e-mail to Moreau re summary of site inspection and related matters; coordinate meeting with B Sykes for on-site visit; schedule pick up of debtors' personal documents.
10/18/2018	Brenda Wong	Draft email to debtors' accountant to request information for filing of outstanding HST and Corporate Tax returns; call to CRA to inquire re status of HST returns; review changes to update memo.
10/18/2018	Daniel Weisz	Review lender update memo.
10/19/2018	Cindy Baeta	Prepare disbursement cheques.
10/19/2018	Daniel Weisz	Reply to S. Eiley emails re agreements of purchase and sale to be prepared; discussion with B. Cohen on various matters; draft letters to CIBC and RBC re information requested; review and finalize update memo to BMO; review email from J. Locke and reply thereto; email to B. Wong re communication received re the debtor.
10/19/2018	Brenda Wong	Discussion with E. Moreau and email re security arrangements, site visits and issues to be addressed; follow up with W. Behno re quote for winterization of

November 27, 2018
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Date	Professional	Description
		car washes and send email re Port Colborne property; respond to email from Stry; return call from M. Azeem; review and sign disbursement cheques.
10/19/2018	Asiyya Pisani	Discussion with B. Wong on keys to be provided to Moreau.
10/22/2018	Brenda Wong	Review email from W. Behno re quote for winterization of car washes and email response to ask for clarification, forward quote to Moreau and re same; discussion with D. Weisz re Moreau management agreement; emails to HUB and Federated re adding property manager as additional insured; email to McDougall re termination of insurance; meet with E. Moreau to turn over keys and discuss winterization; emails to E. Moreau to follow up re car wash winterization and outstanding items to be dealt with; discussion with W. Behno re insurance and safety issues; discussion with Debbie re WSIB coverage; finalize property management agreement and email to Moreau for signing.
10/22/2018	Daniel Weisz	Review changes to draft management agreement proposed by E. Moreau and discuss same with B. Wong; review and sign management agreement and discussion with B. Wong on same; email to K. Avison re status of contacting Parkland; discussion with A. Pardesi of CIBC re letter request to freeze bank accounts.
10/23/2018	Brenda Wong	Drafting weekly update memo; check online banking re Gore Mutual debits from the Receiver's accounts; review summary of activities; prepare estimate of cash requirements to December 31; call from Moreau re WSIB and quotes for snow clearing; prepare confidentiality agreement and email to H. Nimrani.
10/23/2018	Daniel Weisz	Review summary of activities; exchange emails with J. Locke re status of operations; exchange emails with BMO re interested party including discussion with that party; review confidentiality agreement received and email to Avison Young in respect of same; review email from Avison Young and reply to email from H. Nimrani; discussion with K. Avison and email to J. Locke re status.
10/23/2018	Asiyya Pisani	Review invoices received and prepare cheque requisitions.
10/24/2018	Brenda Wong	Updating schedule of cash requirements, preparing statement of receipts and disbursements; drafting weekly update memo; discussion and emails with Moreau re snow clearing quotes, charges for additional visits, winterization and keys; respond to email from Avison Young re access to properties; email to debtors to follow up removal of personal property.
10/24/2018	Daniel Weisz	Review email from B. Sykes and respond thereto; review draft funding request schedule and discussion with B. Wong on same; review updated schedule; email to the bank re status of funds and funding requirement.
10/25/2018	Daniel Weisz	Discussion with S. Thom and B. Cohen re their discussion with D. Bilson; review email from B. Sykes re status of marketing efforts; exchange emails with J. Larry re correspondence needed to RBC.
10/26/2018	Cindy Baeta	Prepare disbursement cheque; filing.
10/26/2018	Daniel Weisz	Preliminary review of agreements of purchase and sale provided by S. Eiley and email to S. Eiley re same.
10/26/2018	Brenda Wong	Review and respond to emails from Moreau; advise Peregrine Protection and Tert & Ross Ltd. re property manager and activity scheduled for this coming weekend and week; review and respond to emails from HUB; review and respond to email from W. Behno.

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Date	Professional	Description
10/29/2018	Brenda Wong	Send follow-up email to Hotay re information requested; review and revise letters to CRA re RC59 consent forms and email to CRA; review letters to CRA re setup of RT0002 account and fax to CRA; review changes to update memo.
10/29/2018	Daniel Weisz	Review draft agreement of purchase and sale provided by Torkin Manes and forward comments to S. Eiley; review and update status update to BMO.
10/30/2018	Brenda Wong	Review email from McDougall and execute and return cancellation forms; review draft marketing materials and email to Avison Young re questions; review correspondence received from CRA and municipality re debtor liabilities; review invoices and prepare cheque requisitions; review online bank statements for BMO transfers and Gore Mutual PADs; email to BMO to request return of PADs; preparing weekly update memo; call from party expressing interest in properties and forwarding information to Avison Young.
10/30/2018	Asiyya Pisani	Prepare cheque requisitions for Tert & Ross Ltd. invoices; email to J. Tertigas to request correction to invoice.
10/30/2018	Daniel Weisz	Review and exchange emails re funding; status of various matters.
10/31/2018	Brenda Wong	Follow up with Moreau on snow clearing contracts; call from Moreau re invoicing; review invoices from Moreau and discussion with Debbie re pro-rating of October bills and administrative charges.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	23.6	\$525	\$ 12,390.00
Brenda Wong, CIRP, LIT	Senior Manager	36.6	\$395	14,457.00
Jeff Berger, CPA, CA	Manager	0.5	\$295	147.50
Asiyya Pisani, CPA, CA	Senior Associate	15.2	\$250	3,800.00
Cindy Baeta	Estate Administrator	1.1	\$110	121.00
Total hours and professional fees		77.0		\$ 30,915.50
HST @ 13%				4,019.02
Total payable				\$ 34,934.52

* Not billed on previous invoice.

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc. et al
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 7, 2019

Client File 7842321-10005

Invoice 3

No. 5555211

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending November 30, 2018.

Date	Professional	Description
11/02/2018	Brenda Wong	Review invoices for payment; review Moreau Property Services ("Moreau") invoices for October fees; discussion with D. Weisz re status; email to Stry Appraisals re expected completion date.
11/02/2018	Daniel Weisz	Meet with B. Wong to discuss matters relating to the receivership; exchange emails with Torkin Manes re status of correspondence re possible refinancing; review Avison Young draft marketing materials and email to B. Sykes of Avison Young re same; review updated marketing materials and send to J. Larry of Paliare Roland Rosenberg Rothstein LLP and B. Cohen of Torkin Manes.
11/03/2018	Daniel Weisz	Exchange emails with B. Cohen re draft marketing materials.
11/05/2018	Brenda Wong	Emails with Stry Appraisals re appraisals; discussion with W. Behno re winterization of car washes; follow up re CIBC and RBC re information requested; conference call with D. Weisz and Avison Young re marketing of properties; update weekly status memo; email to debtors re removal of personal property; telephone call to F. Hotay of Hotay Professional Corporation re books and records of the debtors.
11/05/2018	Daniel Weisz	Exchange emails with J. Locke and B. Sykes re interest in the property; discussion with J. Larry re status of marketing process; prepare for call with Avison Young; attend conference call with B. Wong, B. Sykes and K. Avison to discuss the status of the marketing process; review and update summary report to BMO.
11/06/2018	Brenda Wong	Review online banking; review changes to weekly update memo; review appraisals.
11/06/2018	Daniel Weisz	Finalize update memo to the bank and send; review email from J. Locke; discussion with B. Wong re review of appraisals; review B. Wong's comments

January 7, 2019
 Invoice 3
 Page 2

Date	Professional	Description
		on appraisals; discussion with S. Thom re status of marketing process and appraisals; email to Avison Young enclosing appraisals.
11/07/2018	Brenda Wong	Respond to email re Tim Hortons; call with Moreau re keys released to Avison Young, status of snow contracts and administrative fees; email to Avison Young re update on properties; review invoices for payment.
11/08/2018	Daniel Weisz	Discussion with J. Locke on various matters; forward agreement of purchase and sale templates to Avison Young.
11/09/2018	Daniel Weisz	Email to Avison Young re sales process; discussion with B. Cohen re meeting next week with Avison Young and Bank of Montreal ("BMO").
11/09/2018	Brenda Wong	Review Rubicon Environmental (2008) Inc. ("Rubicon") updated environmental site assessments ("ESA") and email to Rubicon question on letter and request for corrections; follow up with Trafalgar Environmental Consultants re when updates will be completed.
11/12/2018	Daniel Weisz	Review comments on appraisals received from K. Avison, exchange emails with K. Avison and B. Wong on same.
11/12/2018	Brenda Wong	Review email from Moreau re administrative costs; review invoices for payment and prepare cheque requisitions; send follow-up email to F. Hotay re information requested; emails and discussion with K. Avison re appraisals; email to Avison Young re party interested in Port Colborne; prepare weekly update memo; email comments and questions on appraisals to Stry Appraisals.
11/13/2018	Daniel Weisz	Review and sign cheques; review update memo to BMO; discussion with J. Larry re rights of first refusal and release of information and discussion with B. Cohen on same; finalize update memo and send; discussion with B. Wong re status of communication with Stry Appraisals; meeting at Bank of Montreal with C. Hunt and J. Locke; discussion with B. Wong on result of meeting at BMO; email to Avison Young in anticipation of meeting on November 15.
11/13/2018	Brenda Wong	Review changes to draft update memo; review invoices and prepare cheque requisitions; send follow-up email to debtors.
11/13/2018	Jeff Berger	Compiling a list of potential purchasers for the various properties and discussing same with D. Weisz.
11/14/2018	Daniel Weisz	Emails to Avison Young and J. Larry re meeting tomorrow; review information from Royal Bank re Sunshine Propane and exchange emails with J. Locke; discussion with B. Wong on same; discussion with B. Cohen re meeting tomorrow to discuss the sales process; review materials in advance of meeting tomorrow and prepare for meeting.
11/14/2018	Brenda Wong	Prepare receiver certificates; emails with RBC re accounts for debtors and other companies; review email from Moreau re snow quotes and reply with questions/comments; call with Moreau re sourcing another security company.
11/15/2018	Daniel Weisz	Prepare for and attend meeting at Torkin Manes' office with C. Hunt, J. Locke, B. Cohen, S. Thom, J. Larry, K. Avison and B. Sykes to discuss the marketing of the properties.
11/16/2018	Daniel Weisz	Discussion with an interested party and exchange emails with B. Sykes re same.

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Date	Professional	Description
11/16/2018	Brenda Wong	Calls and email to Moreau re snow contracts; send follow up emails to F. Hotay and SDM Construction re outstanding information requests; meeting with D. Weisz re update on marketing status.
11/19/2018	Brenda Wong	Call to Moreau re snow contracts-status and follow-up; call from prospective purchaser; review emails from Stry Appraisals; review status of insurance and email re sourcing alternative coverage; review/respond to email from F. Hotay; review invoices for payment.
11/19/2018	Daniel Weisz	Review comments of Stry Appraisals re Receiver comments.
11/20/2018	Brenda Wong	Discussion with prospective insurer re information needed for insurance quote, gather information and send; prepare draft of weekly update memo; review comments from Stry Appraisals re appraisals; follow up re snow contracts for Etobicoke and Goderich.
11/20/2018	Daniel Weisz	Email to Avison Young re status of marketing schedule to be provided to the Receiver.
11/21/2018	Brenda Wong	Prepare cheque requisitions; review email from F. Hotay re financial statements; email to W. Behno re payment of outstanding invoices; review changes to weekly update memo; review ESA updates from Trafalgar; review summary of activities.
11/21/2018	Daniel Weisz	Email to J. Locke re status of funding; review and update summary report to lenders; discussion with S. Thom re availability of information on shareholdings.
11/22/2018	Daniel Weisz	Exchange emails with Avison Young re information to be provided to the Receiver; review marketing plan summary sent by B. Sykes, review same and email to B. Sykes re same; exchange emails with B. Sykes.
11/23/2018	Daniel Weisz	Review emails re financial statements and email to J. Larry re same; discussion with M. Shoniker of BMO regarding the properties.
11/26/2018	Daniel Weisz	Review summary of activities; review email re possible refinancing and reply to same; review email from O. Ogunniyi re exercise of mortgage/loan redemption rights and review B. Cohen response to same; discussion with B. Cohen.
11/27/2018	Daniel Weisz	Exchange emails with B. Sykes re marketing process; review marketing summary update and discussion with B. Sykes on same re amendments required; review revised version; email to B. Cohen re follow up from debtor counsel; discussion with E. Kaczynska of Avison Young re the marketing summary; email to BMO re marketing summary from Avison Young; review emails re correspondence with debtor's broker; exchange emails with BMO regarding Avison Young marketing summary.
11/28/2018	Daniel Weisz	Review email from J. Locke re marketing summary; email to Avison Young to commence marketing process; review bank accounts and email to J. Locke re the status of the funding advance to the Receiver.
11/29/2018	Daniel Weisz	Review updated marketing materials from B. Sykes and email to B. Sykes in respect of same; exchange emails with M. Kostka of Avison Young re marketing materials.
11/30/2018	Brenda Wong	Review invoices for payment and prepare cheque requisitions.
11/30/2018	Daniel Weisz	Email to B. Sykes re marketing process.

January 7, 2019
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Date	Professional	Description
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	14.8	\$525	\$ 7,770.00
Brenda Wong, CIRP, LIT	Senior Manager	15.1	\$395	5,964.50
Jeff Berger, CPA, CA	Manager	1.2	\$295	354.00
Total hours and professional fees		31.1		\$ 14,088.50
HST @ 13%				1,831.51
Total payable				\$ 15,920.01

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc. et al
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 25, 2019

Client File 7842321-10005

Invoice 4

No. 5567422

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending December 31, 2018.

Date	Professional	Description
12/03/2018	Daniel Weisz	Discussion with B. Wong on status of funding; review emails from Avison Young re marketing process; discussion with B. Wong re marketing process; exchange emails with C. Hunt re Receiver's funding request; review and update the lender update memo and finalize and send.
12/03/2018	Brenda Wong	Review and sign disbursement cheques; call and email to prospective purchaser; review Avison Young list of interested parties and follow up re parties not listed; call with Moreau On Site Property Services ("Moreau") re using an alternative security company; discussion with H. Debi of My Insurance Broker re providing an insurance quote and send environmental reports to H. Debi; prepare weekly update memo.
12/04/2018	Daniel Weisz	Exchange emails with B. Cohen of Torkin Manes LLP and J. Locke regarding financial statements of the debtor; review file re same; follow up with B. Wong re sales process and tours; review email from S. Thom re debtors' letter of intent re financing; discussion with B. Cohen; review emails.
12/05/2018	Brenda Wong	Review invoices and prepare cheque requisitions; complete insurance forms and emails with Firstbrook Cassie & Anderson ("FCA") re Receiver's request for insurance quotes; return calls from parties interested in properties; respond to email from H. Debi re name of named insured; review offer received for 5462 Dundas; send Word versions of Agreement of Purchase and Sale ("APS") to Avison Young.
12/05/2018	Daniel Weisz	Review email from interested party and email to K. Avison of Avison Young re same; discussion with K. Avison re the email received.
12/06/2018	Daniel Weisz	Discussion with S. Eiley of Torkin Manes re status of APS; review of emails.
12/06/2018	Brenda Wong	Review emails between Torkin Manes and potential lender re debtors' intent to redeem.

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Date	Professional	Description
12/07/2018	Brenda Wong	Respond to emails from Avison Young requesting information; follow up with CIBC re information requested; call to security companies to ask for quote for mobile security patrols.
12/07/2018	Daniel Weisz	Review and respond to emails re funding and disbursements; exchange emails with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") re offer received; discussion with S. Thom; exchange emails with B. Cohen re offer received earlier in week.
12/10/2018	Brenda Wong	Prepare receipts processing forms for Bank of Montreal ("BMO") advances; review correspondence; calls and email to request quote for mobile security patrols; review Moreau November invoices and prepare cheque requisitions; review insurance quotes from FCA; prepare BMO update; email to J. Larry re CIBC and review draft letter to CIBC; discussion with D. Weisz re outstanding matters.
12/10/2018	Daniel Weisz	Speak with a prospective purchaser re its request for a meeting; review and amend update to the Bank, finalize and send; discussion with B. Wong on the status of various matters.
12/11/2018	Bryan Tannenbaum	Review and sign cheques.
12/11/2018	Brenda Wong	Review and sign disbursement cheques; prepare transmittal letter to Paliare Roland; call from H. Debi re insurance status; review emails from Torkin Manes re Goderich and Port Elgin APS, prepare clean copies and send to Avison Young; review Certificate of Insurance ("COI") received from snow contractors and send emails to request corrections.
12/12/2018	Brenda Wong	Email to Avison Young re call from prospective purchaser; review emails from Moreau re outstanding COI; call from H. Debi re insurance quotes; review emails from Avison Young re MLS forms to be executed and call to K. Avison re same; send copies of MLS Listing Agreements to J. Larry for review; review statements of tax arrears received; review and make corrections to MLS listing agreements and data forms, emails to Avison Young re discrepancies in data.
12/14/2018	Brenda Wong	Making corrections to and finalizing MLS listing agreements and data forms, arrange for signing and forward signed copies to Avison Young; review emails from H. Debi re insurance quotes; review and respond to emails from HUB International Insurance Brokers ("HUB") re renewal of policies; review bills for payment.
12/14/2018	Bryan Tannenbaum	Sign MLS Listing Agreements.
12/17/2018	Daniel Weisz	Review emails from debtors' counsel and Torkin Manes re intended payout of BMO's indebtedness.
12/17/2018	Brenda Wong	Review HUB invoices and emails to HUB re same; discussion with E. Moreau re property maintenance issues.
12/18/2018	Bryan Tannenbaum	Review and sign cheques.
12/18/2018	Brenda Wong	Follow up with J. Larry re response from CIBC; email to D. Weisz to request transfer of funds from Goderich back to Etobicoke account; review emails from Avison Young re MLS listings; respond to email from Avison Young re ownership of gas station equipment; prepare weekly update memo; prepare estimate of carrying costs to December 31, 2018 and January 31, 2019.
12/18/2018	Daniel Weisz	Review emails; email to Avison Young re status of the marketing of the properties; email to J. Larry re information requested by the debtors; review

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Date	Professional	Description
		and sign cheques; effect e-transfer of funds; review updated confidentiality agreement and send comments to J. Larry; prepare for and attend conference call with J. Larry and B. Cohen; discussion with B. Wong re estimated costs to January 31 and funds status.
12/19/2018	Daniel Weisz	Review and update payout amount re receivership; exchange emails with B. Cohen on same; review documents; discussion with S. Thom; exchange emails with J. Larry; exchange emails with B. Sykes of Avison Young re status of the marketing process; review and update lender update.
12/19/2018	Brenda Wong	Review emails between J. Larry and D. Weisz re information provided by CIBC; email to D. Weisz and J. Larry re names of other entities to check with CIBC.
12/20/2018	Daniel Weisz	Review and finalize lender update and send; review email from Avison Young with marketing update; discussion with J. Larry re same and the information provided by CIBC; exchange emails with BMO and Torkin Manes re date offers to be received for the properties; discussion with B. Cohen; review confidentiality agreement received from A. Ashad, discussion with J. Larry on same, review J. Larry email to O. Ogunniyi and forward same to A. Ashad; review correspondence from S. Thom re directors of 2495087 Ontario Inc.; discussion with J. Larry on same, review J. Larry email to O. Ogunniyi and forward email to A. Ashad; prepare additional comments to lender update and send.
12/20/2018	Brenda Wong	Review email correspondence re sales offer deadline; re debtors' confidentiality agreement and intent to redeem; re additional questions to CIBC.
12/21/2018	Brenda Wong	Prepare cheque requisitions for payment of Receiver's fees; review and file emails; review and sign disbursement cheques; emails with Avison Young re signature page of listing agreements to be corrected.
12/21/2018	Daniel Weisz	Review and sign cheques; email to Torkin Manes and Avison Young re amendment needed to form of APS; review CBRE response to request for additional information.
12/24/2018	Daniel Weisz	Review and file emails; review emails re status of potential debtor repayment of indebtedness to BMO.
12/28/2018	Daniel Weisz	Review emails between debtor's counsel and B. Cohen re status of potential debtor repayment of indebtedness to BMO.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

January 25, 2019
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	0.7	\$550	\$ 385.00
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	13.1	\$525	6,877.50
Brenda Wong, CIRP, LIT	Senior Manager	15.6	\$395	6,162.00
Total hours and professional fees		<u>29.4</u>		\$ 13,424.50
HST @ 13%				1,745.19
Total payable				\$ 15,169.69

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED



GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver and Manager of
 2495087 Ontario Inc. et al
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 6, 2019

Client File 7842321-10005

Invoice 5

No. 5577267

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver and Manager of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. for the period ending January 31, 2019.

Date	Professional	Description
01/02/2019	Daniel Weisz	Review email from Nexes Financial and exchange emails with J. Larry of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland") and B. Cohen of Torkin Manes LLP re same, discussion with J. Larry re same; review and file emails; exchange emails with potential purchaser and exchange emails with Avison Young re same; email to J. Larry re response to CIBC; discussion with B. Wong on matters relating to certain properties.
01/02/2019	Brenda Wong	Prepare outline for Receiver's first report; review summary of activities for all the properties; email to J. Larry re source of other entity names.
01/02/2019	Usama Emad	Review documents retrieved from the Etobicoke location to identify documents relating to the debtors and trade/operating names.
01/03/2019	Brenda Wong	Review email from and respond to Peregrine Protection Inc. re updated emergency contact list; prepare weekly lender update memo; review J. Larry proposed response to CIBC and reply with comments; review Moreau On Site Property Services ("Moreau") December invoices; discussion with E. Moreau of Moreau re status of properties and email re action to be taken to secure property; respond to email from Avison Young re financial information.
01/03/2019	Daniel Weisz	Review email from K. Avison of Avison Young re financial information and discussion with B. Wong on same.
01/04/2019	Brenda Wong	Updates to weekly memo; review correspondence from Canada Revenue Agency and City of Toronto; discussion with D. Weisz re miscellaneous items including funds claimed to be donation funds and filing RC342 forms for all the companies; review and sign disbursement cheques.
01/04/2019	Daniel Weisz	Review and update summary of activities; review and sign cheques.
01/07/2019	Brenda Wong	Review emails from Moreau; review Avison Young marketing update and update weekly update memo.

February 6, 2019
 Invoice 5
 Page 2

Date	Professional	Description
01/07/2019	Daniel Weisz	Review Avison Young marketing update and email to B. Sykes of Avison Young re same; review draft update to Bank of Montreal ("BMO") and update, finalize and send; S. Thom re agreements of purchase and sale for Port Elgin and Goderich; exchange emails with J. Larry re email from potential lender re refinancing.
01/08/2019	Brenda Wong	Discussion with Moreau re various items to be looked after at the properties; begin drafting Receiver's First Report to the Court (the "Report"); call with Avison Young and D. Weisz re marketing response to date; review and sign RC342 forms; review email from Avison Young re copies of executed listing agreements.
01/08/2019	Daniel Weisz	Prepare for and attend conference call with B. Sykes, K. Avison and B. Wong re the status of the marketing process.
01/09/2019	Brenda Wong	Continue drafting the Report; email with J. Larry re follow-up of outstanding items and send information; email to Avison Young re drawings received to date from the municipalities; discussion with K. Avison re known property deficiencies.
01/09/2019	Daniel Weisz	Discussion with B. Wong re various matters re the Report; email to J. Larry re communicating with mortgage lender; exchange emails with Avison Young re marketing of the properties.
01/10/2019	Usama Emad	Prepare tables re amounts owed re property taxes owed and secured creditors for each of the debtors.
01/11/2019	Daniel Weisz	Discussion with B. Cohen on status of receivership administration; discussion with J. Larry re email to be sent to O. Ogunniyi.
01/13/2019	Daniel Weisz	Review and sign cheques.
01/14/2019	Brenda Wong	Review and sign disbursement cheques; prepare weekly update memo; continue drafting the Report.
01/15/2019	Brenda Wong	Follow up with J. Larry re response from CIBC and PPSAs requested; review PPSAs for other entities; email with Avison Young re status update and expression of interest received; review Avison Young weekly marketing update; update weekly update memo; review CIBC email and information provided for specific transactions; review emails re status of potential lender for payout.
01/15/2019	Daniel Weisz	Discussion with B. Wong re marketing update; review marketing update received from Avison Young; review and update lender update; discussion with J. Larry re his discussion with potential lender; review information provided by CIBC and discussion with J. Larry and B. Wong on same.
01/16/2019	Brenda Wong	Review emails re release of documents to potential lender and sending ESA updates to lender and broker.
01/16/2019	Daniel Weisz	Discussion with B. Wong on her review of transactions and information received in respect of bank accounts at CIBC.
01/17/2019	Daniel Weisz	Review emails.
01/18/2019	Daniel Weisz	Review and sign cheques; email to Avison Young re status of offers.
01/18/2019	Brenda Wong	Review invoices for payment; review and sign disbursement cheques; start drafting weekly update memo.

February 6, 2019
 Invoice 5
 Page 3

Date	Professional	Description
01/21/2019	Daniel Weisz	Review summary of offers from Avison Young, discussion with B. Wong on same, exchange emails with J. Locke re status; prepare for and attend conference call with K. Avison and B. Wong re offers received for the properties; review and edit lender update.
01/21/2019	Brenda Wong	Review Avison Young email re draft summary of offers and prepare summary of highest offers; follow up with Moreau and W. Behno on the status of various matters; work on weekly update memo; call with Avison Young and D. Weisz to discuss offers received to date; review corporate profile and PPSA for 1944563 Ontario Inc..
01/21/2019	Usama Emad	File the quarterly HST returns outstanding and due at the end of January 2019.
01/22/2019	Daniel Weisz	Review searches received from Paliare Roland and email to J. Larry re same; prepare for and attend conference call with representatives of Avison Young, BMO and Torkin Manes regarding the results of the sales process; subsequent discussion with S. Thom re form of agreement of purchase and sale; update and finalize lender update.
01/23/2019	Daniel Weisz	Prepare for and attend discussion with J. Larry re status of the sales process and matters relating to same and prior transactions of the debtors.
01/24/2019	Brenda Wong	Review search results on other entities; review summary of activities.
01/25/2019	Brenda Wong	Calls with Avison Young re offers received to date; email to Diabetes Canada to request removal of bins; email to J. Larry to request follow up with CIBC on two unidentified accounts.
01/25/2019	Daniel Weisz	Discussion with B. Wong re her discussion with Avison Young regarding the status of offers for the properties; review summaries of activities; email to BMO re status of the offers for the properties; discussion with B. Cohen; discussion with B. Wong on various matters.
01/28/2019	Brenda Wong	Review emails from Avison Young re summary and copies of final offers received; review HST filing status; discussion with Moreau re various outstanding matters; call with Avison Young and D. Weisz re offers received; review of final APS submitted.
01/28/2019	Daniel Weisz	Discussion with B. Cohen re offers received and email to BMO in respect of same; forward documentation to B. Cohen; conference call with B. Wong, K. Avison and B. Sykes re offers received.
01/29/2019	Brenda Wong	Update weekly update memo; follow up re outstanding invoices for security patrols for Port Elgin, Port Colborne and Goderich properties; continue drafting the Report; email and call with J. Larry re follow up with O. Ogunniyi for books and records and relationship of other entities.
01/29/2019	Daniel Weisz	Review email from S. Eiley of Torkin Manes re offers received and respond thereto; email to Avison Young in connection with the offers received; discussion with J. Larry re the Report and potential timing of application for approval for the sale of certain properties; discussion with C. Hunt re offers received and status; review and update lender update and send.
01/30/2019	Brenda Wong	Review and make edits to draft email from J. Larry to O. Ogunniyi; continue drafting the Report; confirm number of computers found on the properties; review correspondence.

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Invoice 5
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Date	Professional	Description
01/30/2019	Daniel Weisz	Discussion with B. Wong re status of the Report; exchange emails with B. Sykes regarding the agreements of purchase and sale and email to Torkin Manes re same; email to B. Cohen re status of the offers.
01/30/2019	Usama Emad	Contact the local tax office for each of the properties to obtain current details on property taxes owed and the timing of the next installment.
01/31/2019	Daniel Weisz	Work on the Report.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

February 6, 2019
 Invoice 5
 Page 5

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	20.7	\$525	\$ 10,867.50
Brenda Wong, CIRP, LIT	Senior Manager	31.2	\$395	12,324.00
Usama Emad, CPA	Senior Associate	7.5	\$195	1,462.50
Total hours and professional fees		<u>59.4</u>		\$ 24,654.00
HST @ 13%				3,205.02
Total payable				\$ 27,859.02

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
 Name on Card _____ Amount _____

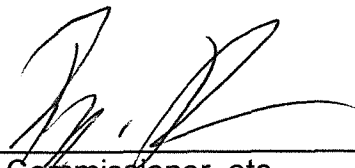
WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
 RSM CANADA LIMITED

**THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF DANIEL WEISZ SWORN BEFORE ME
THIS 11th DAY OF FEBRUARY, 2019**



A Commissioner, etc.

Bryan Allen Tannenbaum, a Commissioner of the
Province of Ontario, for RSM Canada U.S. Inc.
and RSM Canada Limited
Expires January 5, 2021

**In the Matter of the Receivership of
2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc.,
1651033 Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc.
Summary of Receiver's Fees
For the Period August 29, 2018 to January 31, 2019**

Invoice Date	Period	Hours	Fees	HST	Total	Average Hourly Rate
1496765 Ontario Ltd.						
24-Oct-18	Period ending September 30, 2018	38.7	\$ 10,797.00	\$ 1,403.61	\$ 12,200.61	\$ 278.99
27-Nov-18	Period ending October 31, 2018	42.4	11,162.00	1,451.06	12,613.06	\$ 263.25
07-Jan-19	November 1 to November 30, 2018	5.5	2,278.50	296.21	2,574.71	\$ 414.27
25-Jan-19	December 1 to December 31, 2018	3.1	1,046.00	135.98	1,181.98	\$ 337.42
06-Feb-19	January 1 to January 31, 2019	10.4	3,682.00	478.66	4,160.66	\$ 354.04
		<u>100.1</u>	<u>\$ 28,965.50</u>	<u>\$ 3,765.52</u>	<u>\$ 32,731.02</u>	<u>\$ 289.37</u>
1651033 Ontario Ltd.						
24-Oct-18	Period ending September 30, 2018	11.6	\$ 4,385.00	\$ 570.05	\$ 4,955.05	\$ 378.02
27-Nov-18	October 1 to October 31, 2018	10.0	3,291.00	427.83	3,718.83	\$ 329.10
07-Jan-19	November 1 to November 30, 2018	4.6	1,881.00	244.53	2,125.53	\$ 408.91
25-Jan-19	December 1 to December 31, 2018	2.6	564.00	73.32	637.32	\$ 216.92
06-Feb-19	January 1 to January 31, 2019	10.3	3,971.00	516.23	4,487.23	\$ 385.53
		<u>39.1</u>	<u>\$ 14,092.00</u>	<u>\$ 1,831.96</u>	<u>\$ 15,923.96</u>	<u>\$ 360.41</u>
1527020 Ontario Inc.						
24-Oct-18	Period ending September 30, 2018	18.9	\$ 7,326.00	\$ 952.38	\$ 8,278.38	\$ 387.62
27-Nov-18	October 1 to October 31, 2018	12.0	3,374.00	438.62	3,812.62	\$ 281.17
07-Jan-19	November 1 to November 30, 2018	6.0	2,107.00	273.91	2,380.91	\$ 351.17
25-Jan-19	December 1 to December 31, 2018	7.2	1,888.00	245.44	2,133.44	\$ 262.22
06-Feb-19	January 1 to January 31, 2019	6.9	2,653.50	344.96	2,998.46	\$ 384.57
		<u>51.0</u>	<u>\$ 17,348.50</u>	<u>\$ 2,255.31</u>	<u>\$ 19,603.81</u>	<u>\$ 340.17</u>
2495087 Ontario Inc.						
24-Oct-18	Period ending September 30, 2018	39.5	\$ 12,060.00	\$ 1,567.80	\$ 13,627.80	\$ 305.32
27-Nov-18	October 1 to October 31, 2018	7.6	2,765.00	359.45	3,124.45	\$ 363.82
07-Jan-19	November 1 to November 30, 2018	10.1	3,742.00	486.46	4,228.46	\$ 370.50
25-Jan-19	December 1 to December 31, 2018	5.7	1,893.50	246.16	2,139.66	\$ 332.19
06-Feb-19	January 1 to January 31, 2019	7.3	2,482.50	322.73	2,805.23	\$ 340.07
		<u>70.2</u>	<u>\$ 22,943.00</u>	<u>\$ 2,982.59</u>	<u>\$ 25,925.59</u>	<u>\$ 326.82</u>
2496800 Ontario Inc.						
24-Oct-18	Period ending September 30, 2018	21.9	\$ 6,878.50	\$ 894.21	\$ 7,772.71	\$ 314.09
27-Nov-18	Period ending October 31, 2018	5.1	1,850.00	240.50	2,090.50	\$ 362.75
07-Jan-19	November 1 to November 30, 2018	7.3	2,477.00	322.01	2,799.01	\$ 339.32
25-Jan-19	December 1 to December 31, 2018	6.3	1,750.50	227.57	1,978.07	\$ 277.86
06-Feb-19	January 1 to January 31, 2019	2.8	610.00	79.30	689.30	\$ 217.86
		<u>43.4</u>	<u>\$ 13,566.00</u>	<u>\$ 1,763.58</u>	<u>\$ 15,329.58</u>	<u>\$ 312.58</u>
Sunshine Propane Inc.						
24-Oct-18	Period ending September 30, 2018	2.8	\$ 1,132.00	\$ 147.16	\$ 1,279.16	\$ 404.29
27-Nov-18	October 1 to October 31, 2018	0.7	175.50	22.82	198.32	\$ 250.71
07-Jan-19	November 1 to November 30, 2018	1.1	403.50	52.46	455.96	\$ 366.82
25-Jan-19	December 1 to December 31, 2018	1.0	294.00	38.22	332.22	\$ 294.00
06-Feb-19	January 1 to January 31, 2019	0.5	112.00	14.56	126.56	\$ 224.00
		<u>6.1</u>	<u>\$ 2,117.00</u>	<u>\$ 275.21</u>	<u>\$ 2,392.21</u>	<u>\$ 347.05</u>
COMBINED						
24-Oct-18	Period ending September 30, 2018	127.0	\$ 51,401.00	\$ 6,682.13	\$ 58,083.13	\$ 404.73
27-Nov-18	Period ending October 31, 2018	77.0	30,915.50	4,019.02	34,934.52	\$ 401.50
07-Jan-19	November 1 to November 30, 2018	31.1	14,088.50	1,831.51	15,920.01	\$ 453.01
25-Jan-19	December 1 to December 31, 2018	29.4	13,424.50	1,745.19	15,169.69	\$ 456.62
06-Feb-19	January 1 to January 31, 2019	59.4	24,654.00	3,205.02	27,859.02	\$ 415.05
		<u>323.9</u>	<u>\$134,483.50</u>	<u>\$ 17,482.86</u>	<u>\$ 151,966.36</u>	<u>\$ 415.20</u>
Total		633.8	\$233,515.50	\$ 30,357.02	\$ 263,872.52	\$ 368.44

BANK OF MONTREAL

-and-

Court File No. CV-18-00602537-00CL
2495087 ONTARIO INC. et al.**Applicant****Respondents**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF DANIEL WEISZ

PALIARE ROLAND ROSENBERG ROTHSTEIN LLP

155 Wellington Street West
35th Floor
Toronto, ON M5V 3H1
Tel: 416.646.4300
Fax: 416.646.4301

Jeffrey Larry (LSO# 44608D)
Tel: 416.646.4330
jeff.larry@paliareroland.com

Elizabeth Rathbone (LSO# 70331U)
Tel: 416.646.7488
elizabeth.rathbone@paliareroland.com

Lawyers for the Receiver

Court File No.: CV-18-00602537-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN :

BANK OF MONTREAL

Applicant

- and -

2495087 ONTARIO INC., 2496800 ONTARIO INC., 1527020 ONTARIO INC.,
1651033 ONTARIO INC LTD., 1496765 ONTARIO INC LTD. and
SUNSHINE PROPANE INC.

Respondents

APPLICATION UNDER s. 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C.
1985 c-B-3,
s. 101 of the *Courts of Justice Act*, R.S.O. 1990, c.C-43, and
Rules 14.05(2), (3) (d), (g) and (h) of the *Rules of Civil Procedure*

AFFIDAVIT OF MICHELLE JACKSON

(Sworn February 13, 2019)

I, Michelle Jackson, of the Town of Milton, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am an assistant at the law firm of Paliare Roland Rosenberg Rothstein LLP ("Paliare Roland"). I have personal knowledge of the matters to which I hereinafter refer.
2. Pursuant to the order of the Honourable Justice Hainey dated August 29, 2018 (the "Appointment Order"), RSM Canada Limited was appointed as the receiver (the "**Receiver**") of all the assets, undertakings and properties of 2495087 Ontario Inc., 2496800 Ontario Inc., 1527020 Ontario Inc., 1651033

Ontario Ltd., 1496765 Ontario Ltd. and Sunshine Propane Inc. (collectively, the “**Debtors**”) acquired for, or used in relation to businesses carried on by the Debtors.

3. Pursuant to the Appointment Order, Paliare Roland has provided services to and incurred disbursements on behalf of the Receiver. The detailed invoices attached hereto and marked as **Exhibit “A”** (the “Dockets”) set out Paliare Roland’s fees and disbursements from September 30, 2018 to December 31, 2018 and January 31, 2019. The Dockets describe the services provided and the amounts charged by Paliare Roland.

4. The following is a summary of the professionals whose services are reflected in the Dockets, including hourly rates, fees billed, hours billed and the average hourly rate charged by Paliare Roland. The hourly rates charged are the usual hourly rates charged by Paliare Roland for the listed professionals.

September 30, 2018 to December 31, 2018

Professional	Hourly Rate	Hours Billed	Fees Billed
Jeff Larry, Partner, 2001 Call	\$675/hr	28.10	18,967.50
Elizabeth Rathbone, Associate, 2016 Call	\$400/hr	15.70	6,280.00
Shoshana Israel, Law Clerk	\$215/hr	3.00	645.00
Deanna Watters, Law Clerk	\$215/hr	0.20	43.00
Subtotal		47.00	\$25,935.50

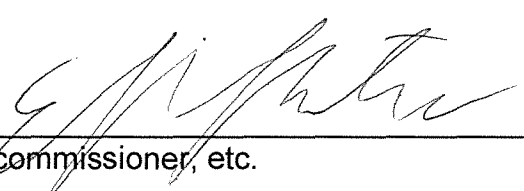
5. Inclusive of HST and disbursements, the total amount of the Dockets is **\$29,641.31**.

January 31, 2019

Professional	Hourly Rate	Hours Billed	Fees Billed
Jeff Larry, Partner, 2001 Call	\$675/hr	4.60	3,105.00
Elizabeth Rathbone, Associate, 2016 Call	\$450/hr	3.30	1,485.00
Jacqueline Cummins, Law Clerk	\$220/hr	4.40	968.00
Deanna Watters, Law Clerk	\$220/hr	3.00	660.00
Subtotal		15.30	\$6,218.00

6. Inclusive of HST and disbursements, the total amount of the Dockets is **\$8,882.83.**

SWORN BEFORE ME, at the City of
Toronto, in the Province of Ontario this)
13th day of February, 2019.)




A Commissioner, etc.)

Elizabeth Rathbone
LSO # 703314



Michelle Jackson

This is **Exhibit "A"** referred to in
the Affidavit of Michelle Jackson
sworn this 13th day of February, 2019


A Commissioner for Taking Affidavits
Elizabeth Ratubone
LSO # 70331U

Bill of Costs

Client: (6595) RSM Canada Limited

RE: (95326)

FEES:

Date	Quantity	Rate	Value	Description
(180) Deanna Watters				
2019/01/09	0.20	220.00	44.00	Instructions from J. Larry; email to ESC Corporate Services requesting various PPSA searches;
2019/01/10	0.50	220.00	110.00	Receipt and review of PPSA searches; organize;
2019/01/11	0.30	220.00	66.00	Email to J. Larry providing status of PPSA search results;
2019/01/21	1.10	220.00	242.00	Instructions from J. Larry; email to ESC Corporate Services requesting PPSA searches and corporate searches (1944563 Ontario Inc. and Sparkle Kleen Car Wash); receipt and review of search results and provide status to J. Larry;
2019/01/22	0.90	220.00	198.00	Instructions from J. Larry; conduct corporate search re: Sparkle-Kleen-Carwash & Propane Ltd.; email to ESC Corporate Services requested PPSA search for same entity; receipt and review of search results and provide status to J. Larry;
Total:	3.00		660.00	
(170) Jacqueline Cummins				
2019/01/30	3.10	220.00	682.00	Email exchange with E. Rathbone; performing multiple corporate searches and preparing chart summarizing results;
2019/01/31	1.30	220.00	286.00	Email from E. Rathbone; telephone call with E. Rathbone; performing corporate searches; telephone call to ESC Canada; reporting email to E. Rathbone;
Total:	4.40		968.00	
(157) Jeffrey Larry				
2019/01/07	0.50	675.00	337.50	Discussion with D. Weisz; correspondence with counsel;
2019/01/11	0.20	675.00	135.00	Correspondence with counsel;
2019/01/15	0.80	675.00	540.00	Telephone call with A. Karia; email correspondence with D. Weisz and B. Cohen; email to A. Karia re: next steps; Telephone call with D. Weisz;
2019/01/22	0.40	675.00	270.00	Discussion with D. Weisz; review offer summary;
2019/01/28	0.40	675.00	270.00	Review summary of offers and emails; email to CIBC re: transactions; legal opinion re security;
2019/01/29	1.50	675.00	1,012.50	Discussion with E. Rathbone; telephone call with D. Weisz; outline of motion materials; consider various issues; telephone call with B. Wong; draft email to Olu;
2019/01/30	0.80	675.00	540.00	Various email and phone calls; email with Olu; discussion with B. Wong;
Total:	4.60		3,105.00	
(1024) Elizabeth Rathbone				
2019/01/31	3.30	450.00	1,485.00	Schedule hearing with court; e-mails and confers with M. Jackson re same; e-mails with J. Larry re same; review security documents and prepare security review re BMO security; multiple calls with S. Thom (Torkin) re same; e-mails and confer with J. Larry re same;
Total:	3.30		1,485.00	

Working Member Summary

Hours	Value
-------	-------

FEES:

(180) Deanna Watters	3.00	660.00
(170) Jacqueline Cummins	4.40	968.00
(157) Jeffrey Larry	4.60	3,105.00
(1024) Elizabeth Rathbone	3.30	1,485.00
OUR TOTAL FEES HEREIN,		6,218.00
Plus HST 13%(ON,NB,NL)		808.34

Taxable Disbursements

Laser Copies		30.75
Process Server Fees/Disbursements		578.50
Search Disbursement		908.00
TOTAL TAXABLE DISBURSEMENTS		1,517.25
Plus HST 13%(ON,NB,NL)		197.24

Non-Taxable Disbursements

Search Disbursement - Non-taxable		142.00
TOTAL NON-TAXABLE DISBURSEMENTS		142.00

COSTS FIXED AT \$

THIS DAY OF , 2019

Statement Of Experience

A claim for fees is being made with respect to the following lawyers:

Name of Lawyer	Years of Experience
Deanna Watters	-
Jacqueline Cummins	-
Jeffrey Larry	18 (called to the Bar in 2001)
Elizabeth Rathbone	3 (called to the Bar in 2016)

Bill of Costs

Client: (6595) RSM Canada Limited

RE: (95326)

FEES:

Date	Quantity	Rate	Value	Description
(180) Deanna Watters				
2018/09/10	0.20	215.00	43.00	Instructions from J. Larry; conduct corporate search re: Sam Propane Inc.; email status of search results to J. Larry;
Total:	0.20		43.00	
(156) Shoshana Israel				
2018/09/04	0.20	215.00	43.00	Meeting with J. Larry and receipt of instructions to conduct PPSA searches for various corporations;
2018/09/06	0.30	215.00	64.50	Review of notes from meeting with J. Larry and conduct PPSA searches for various companies;
2018/09/14	1.60	215.00	344.00	E-mail correspondence with J. Larry; review of PPSA search results and prepare summary chart;
2018/09/26	0.70	215.00	150.50	Draft letter to secured creditors and e-mail to J. Larry to review; discussion with J. Larry; finalize letters to secured creditors for Sunshine Propane Inc. and arrange for delivery of letters; e-mail correspondence with J. Larry;
2018/09/27	0.20	215.00	43.00	Review of e-mail correspondence from J. Larry; conduct PPSA search for Sam Propane Inc.; review of report and e-mail to J. Larry;
Total:	3.00		645.00	
(157) Jeffrey Larry				
2018/08/14	0.60	675.00	405.00	Discussion with D Weisz re: file and indemnity issue; review indemnity and comment;
2018/08/16	0.20	675.00	135.00	Discussion with D. Weisz;
2018/08/17	0.20	675.00	135.00	Correspondence with B. Cohen; correspondence with D. Weisz;
2018/08/21	0.20	675.00	135.00	Correspondence with B. Cohen and D. Weisz;
2018/08/29	1.60	675.00	1,080.00	Review management agreement and provide comments; telephone calls with D. Weisz; telephone calls with C. Delaney re: tenant issue;
2018/09/05	0.90	675.00	607.50	Discussion with D. Weisz; discussion with K. Rosenberg; review and comment on Confidentiality Agreement;
2018/09/11	0.40	675.00	270.00	Review PPSA summary; consider issues related to security documentation;
2018/09/14	0.70	675.00	472.50	Legal research re equitable subordination issue; discussion with D. Weisz;
2018/09/17	0.40	675.00	270.00	Prepare for meeting with BMO; review ROFR issues;
2018/09/18	1.50	675.00	1,012.50	Prepare for and attend meeting at BMO;
2018/09/20	1.50	675.00	1,012.50	Review lease agreements; email correspondence with S. Thom; discussion with client re various matters; review listing agreement; consider issues related to listing;
2018/09/24	0.90	675.00	607.50	Review and comment on listing agreement; discussion with B. Wong and D. Weisz; consider various issues;
2018/09/27	0.40	675.00	270.00	Telephone call with B, Wong re Sam Propane; review management agreement;
2018/09/28	1.10	675.00	742.50	Review draft management agreement; Telephone call with B. Wong; discussion with E. Rathbone re: ROFR issues; consider ROFR issues;
2018/10/01	0.50	675.00	337.50	Review and comment on Management Agreement; correspondence with B. Wong;
2018/10/02	0.50	675.00	337.50	Telephone call with D. Weisz; review and consider lease issues;

FEES:

Date	Quantity	Rate	Value	Description
2018/10/03	0.80	675.00	540.00	Discussion with D. Weisz; review and discuss with E. Rathbone; review leases;
2018/10/09	1.70	675.00	1,147.50	Discussion with E. Rathbone; discussion with D. Weisz; review and revise memorandum; email correspondence with counsel;
2018/10/10	2.10	675.00	1,417.50	Discussion with D. Weisz; conference with E. Rathbone; revise memorandum; legal research;
2018/10/12	0.50	675.00	337.50	Conference call with Torkin Manes and RSM;
2018/10/25	0.20	675.00	135.00	Correspondence with D. Weisz; send email to RBC;
2018/11/07	0.30	675.00	202.50	Discussions with E. Rathbone re: ROFR and lease issues;
2018/11/14	0.40	675.00	270.00	Review case on Right of First Refusal; Telephone call with D. Weisz;
2018/11/15	2.50	675.00	1,687.50	Prepare for and attend at meeting at Torkin Manes;
2018/11/16	0.30	675.00	202.50	Review termination notices; discussion with E. Rathbone;
2018/11/19	0.40	675.00	270.00	Correspondence with Torkin Manes; review draft Notices of Termination;
2018/11/20	0.40	675.00	270.00	Discussions with D. Weisz; internal conference with E. Rathbone; email correspondence; email with B. Wong re: lease;
2018/11/21	0.60	675.00	405.00	Discussion with D. Weisz; discussion with E. Rathbone; review and consider termination of lease issues; Telephone call with counsel to Pro-Oil; review lease;
2018/11/23	0.40	675.00	270.00	Correspondence with B. Wong; review correspondence regarding financial statements; Telephone call with D. Weisz;
2018/11/27	0.50	675.00	337.50	Various email correspondence with B. Cohen and D. Weisz; review and consider marketing proposal;
2018/12/05	0.70	675.00	472.50	Telephone call with counsel for First Oil; review and consider lease issues; correspondence with D. Weisz; review Offer and discussion;
2018/12/07	0.40	675.00	270.00	Discussion and email correspondence with D. Weisz; review and consider email and issues;
2018/12/10	0.40	675.00	270.00	Correspondence with B. Wong re: CIBC and other issues; draft letter to CIBC;
2018/12/11	0.40	675.00	270.00	Review materials and issues re: CIBC;
2018/12/12	0.30	675.00	202.50	Review MLS listing agreement; correspondence with B. Wong;
2018/12/18	1.20	675.00	810.00	Discussion with D. Weisz; revise Confidentiality Agreement; correspondence; conference call; email to O. Ogunniyi;
2018/12/19	0.80	675.00	540.00	Discussions with D. Weisz; consider various issues; email correspondence; correspondence with B. Wong; telephone call;
2018/12/20	0.80	675.00	540.00	Email with CIBC counsel; email with Olu; correspondence with D. Weisz; correspondence with counsel;
2018/12/21	0.20	675.00	135.00	Email correspondence;
2018/12/23	0.20	675.00	135.00	Correspondence with O. Ogunniyi re: CA;
Total:	28.10		18,967.50	
(1024) Elizabeth Rathbone				
2018/10/09	4.60	400.00	1,840.00	Prepare memo re receiver's ability to disclaim contracts and applicable legal tests; e-mails with J. Larry re same;
2018/11/07	1.50	400.00	600.00	Review TDL lease re ROFR provision; review Parkland lease re same; consider same; e-mail to J. Larry re same; multiple confers with J. Larry re same; review PPSA searches, land registry searches;

FEES:

Date	Quantity	Rate	Value	Description
2018/11/08	2.70	400.00	1,080.00	Review and analyze ROFR provisions under TDL lease; review ROFR provisions under Parkland lease; conduct research re competing ROFRs; e-mail memo to J. Larry re same;
2018/11/14	0.40	400.00	160.00	Review and comment on Lenco case per J. Larry; confer with J. Larry re same;
2018/11/16	2.40	400.00	960.00	Review contracts and consider ability to terminate leases according to their terms; multiple confers with J. Larry re same; review lease and sub-lease termination notices re same;
2018/11/20	4.10	400.00	1,640.00	Voicemail from D. Weisz; e-mails with J. Larry re same; review and revise notices of termination; review applicable searches, contracts and fill in relevant information re same; e-mail to D. Weisz re same; call with D. Weisz re same; draft notices of termination; review and revise same; e-mail to D. Weisz re suggested change to language re same; confer with J. Larry re same;
Total:	15.70		6,280.00	

Working Member Summary

	Hours	Value
(180) Deanna Watters	0.20	43.00
(156) Shoshana Israel	3.00	645.00
(157) Jeffrey Larry	28.10	18,967.50
(1024) Elizabeth Rathbone	15.70	6,280.00
OUR TOTAL FEES HEREIN,		25,935.50
Plus HST 13%(ON,NB,NL)		3,371.62

Taxable Disbursements

Courier Expense	113.76
Laser Copies	7.75
Search Disbursement	164.50
TOTAL TAXABLE DISBURSEMENTS	286.01
Plus HST 13%(ON,NB,NL)	37.18

Non-Taxable Disbursements

Search Disbursement - Non-taxable	11.00
TOTAL NON-TAXABLE DISBURSEMENTS	11.00

COSTS FIXED AT \$

THIS DAY OF , 2019

FEES:

Statement Of Experience

A claim for fees is being made with respect to the following lawyers:

Name of Lawyer	Years of Experience
Deanna Watters	
Shoshana Israel	
Jeffrey Larry	18 (called to the Bar in 2001)
Elizabeth Rathbone	3 (called to the Bar in 2016)

BANK OF MONTREAL

-and-

2495087 ONTARIO INC. et al.

Applicant**Respondents**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF MICHELLE JACKSON

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Elizabeth Rathbone (LSO# 70331U)

Tel: 416.646.7488

elizabeth.rathbone@paliareroland.com

Lawyers for the Receiver

CONFIDENTIAL APPENDIX HH

re: Etobicoke property

(filed under seal)

CONFIDENTIAL APPENDIX II

re: Burlington property

(filed under seal)

CONFIDENTIAL APPENDIX JJ

re: Port Colborne property

(filed under seal)