

Court File Number: CV-19-621613-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

**BETWEEN:**

**THE TORONTO-DOMINION BANK**

**Applicant**

**and**

**GREEN LINE TRANSPORTATION INC.**

**Respondent**

**APPLICATION UNDER Section 101 of the *Courts of Justice Act* and s. 243 of the  
*Bankruptcy and Insolvency Act***

**SECOND REPORT OF THE RECEIVER OF  
GREEN LINE TRANSPORTATION INC.**

**June 8, 2020**

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**TABLE OF CONTENTS**

<b>I. INTRODUCTION.....</b>	<b>1</b>
<b>II. BACKGROUND.....</b>	<b>6</b>
<b>III. RECEIVER'S ACTIVITIES.....</b>	<b>7</b>
<b>IV. ACCOUNTS RECEIVABLE.....</b>	<b>8</b>
<b>V. EXAMINATIONS UNDER OATH.....</b>	<b>9</b>
<b>VI. SECURED CREDITORS/ PRIORITY CLAIMS.....</b>	<b>10</b>
<b>VII. CANADA REVENUE AGENCY.....</b>	<b>11</b>
<b>VIII. DISCHARGE OF THE RECEIVER.....</b>	<b>12</b>
<b>IX. STATUTORY NOTICES AND REPORTS.....</b>	<b>13</b>
<b>X. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS.....</b>	<b>14</b>
<b>XI. PROFESSIONAL FEES.....</b>	<b>14</b>
<b>XII. CONCLUSION.....</b>	<b>14</b>

**APPENDICES**

<b>Appointment Order.....</b>	<b>A</b>
<b>First Report without appendices.....</b>	<b>B</b>
<b>November 5 Order.....</b>	<b>C</b>
<b>Security Opinion.....</b>	<b>D</b>
<b>GRA March 4 Letter.....</b>	<b>E</b>
<b>Receiver's March 5 Letter.....</b>	<b>F</b>
<b>Interim Statement.....</b>	<b>G</b>
<b>Interim R&amp;D.....</b>	<b>H</b>
<b>Affidavit of Daniel Weisz.....</b>	<b>I</b>
<b>Affidavit of Robin Dodokin.....</b>	<b>J</b>

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## I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated June 21, 2019 (the "Appointment Order"), RSM Canada Limited ("RSM") was appointed receiver and manager (the "Receiver"), without security, of all of the assets, undertakings and properties of Green Line Transportation Inc. ("Green Line" or the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, 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, *inter alia*:
  - 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) receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
  - c) demand of Tejinder Singh Tatla ("Tatla"), Gursewak Singh Dhillon ("Dhillon"), Raj Kumar Kainth ("Kainth"), Aman Dhaliwal ("Dhaliwal") and Akshay Kumar ("Kumar") that they produce forthwith any documents relating to the sale or purported sale of the Debtor, its assets or its shares; and
  - d) conduct examinations under oath of any past or present officers, directors, employees or shareholders of the Debtor, including, but not limited to, Tatla, Dhillon, Kainth, Dhaliwal and Kumar. All past or present officers, directors, employees or shareholders of the Debtor including but not limited to those specifically named in this paragraph are required

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to attend for an examination under oath as and when required by the Receiver.

3. On October 18, 2019, the Receiver issued its first report to the Court (the "First Report") for the purpose of, among other things:

- a) reporting to the Court on the Receiver's attempts to take possession of the Debtor's assets and its books and records, including the results of those efforts;
- b) reporting to the Court on the results of the Receiver's attempts to examine Messrs. Tatla, Dhillon, Kainth and Kumar;
- c) seeking an Order compelling Abdul Hotay ("Mr. Hotay"), the external accountant of the Debtor, to attend at an examination under oath at a time and place determined by the Receiver or its counsel to answer questions about: i) the Debtor's business operations, ii) the Debtor's current and prior assets, iii) the Debtor's books and records and invoicing and accounts receivable collection practices, iv) the Debtor's financial statements, v) any sale of the Debtor's assets outside of the ordinary course of business, vi) any sale of the Debtor's business or assets or any parts thereof and vii) any matters relating or arising from the foregoing; and
- d) seeking an Order directing Mr. Hotay and Abdul Hotay Professional Corporation ("AHPC") to deliver to the Receiver a copy of all physical and electronic records relating to the Debtor including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the production of the Debtor's Review Engagement Financial Statements dated December 31, 2016, December 31, 2017 and December 31, 2018.

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A copy of the First Report, without appendices, is attached hereto as Appendix "B".

4. At the motion held on November 5, 2019 to consider the relief sought by the Receiver, the Court made an Order (the "November 5 Order") directing Mr. Hotay to attend an examination, and directing that Mr. Hotay and AHPC produce and deliver to the Receiver all books and records, financial documents and statements, tax returns and working papers related to Mr. Hotay's production of the Debtor's Review Engagement Financial Statements dated December 31, 2016, December 31, 2017 and December 31, 2018 in Mr. Hotay's possession or control. A copy of the November 5 Order is attached hereto as Appendix "C".
5. The Appointment Order, the First Report and the November 5 Order referred to in this report, together with related Court documents, have been posted on the Receiver's website, which can be found at [rsmcanada.com/green-line-transportation-inc](http://rsmcanada.com/green-line-transportation-inc)
6. Counsel to the Receiver is Dodokin Law and Conflict Resolution ("Dodokin Law").
7. The Receiver notes that the Receiver was in the process of preparing to issue its report in March 2020 and seek its discharge at that time. However, in view of the COVID-19 pandemic, the Receiver's motion was not considered to be an "urgent" motion that would be heard by the Court. Accordingly, the Receiver is filing its report at this time.

#### **Purpose of Second Report**

8. The purpose of this second report of the Receiver (the "Second Report") is to:
  - a) report to the Court on the activities of the Receiver between October 17, 2019 and June 5, 2020;

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- b) report to the Court on the results of the Receiver's attempt to examine Mr. Hotay;
  - c) report to the Court on the examinations of Farukh Hotay ("Farukh") and Hammad Malik ("Hammad") of AHPC;
  - d) report to the Court on the opinion on the validity and enforceability of the security held by The Toronto-Dominion Bank ("TD") rendered by Dodokin Law;
  - e) provide the Court with a summary of the Receiver's cash receipts and disbursements for the period June 21, 2019 to June 4, 2020; and
  - f) seek orders:
    - i) declaring that the time for service of the Motion Record is, if necessary, abridged and validating service of the motion record;
    - ii) approving the Second Report and the Receiver's conduct and activities described herein;
    - iii) authorizing and directing the Receiver to provide to TD or its counsel, copies of the Hotay Working Papers and the Transcripts (both as defined later herein);
    - iv) approving the Interim R&D (as defined herein);
    - v) approving the fees and disbursements of the Receiver and of Dodokin Law as set out later herein, including estimated costs to completion of the receivership administration;
    - vi) discharging the Receiver upon the Receiver filing a certificate with the Court confirming that the Remaining Duties have been completed (the "Receiver's Discharge Certificate"), and

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authorizing the Receiver to complete certain administrative matters following the discharge of the Receiver; and

- vii) directing that RSM, in its capacity as former Receiver (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver's discharge, provided that the amounts paid do not exceed the Debtor's indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

### **Terms of Reference**

9. In preparing this Second 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 this Second 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 *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.
10. Unless otherwise stated, all dollar amounts contained in the Second Report are expressed in Canadian dollars.
11. Defined terms in this Second Report have, unless indicated otherwise herein, the same meanings as set out in the First Report.

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## II. BACKGROUND

12. Green Line is an Ontario corporation incorporated on June 8, 2004 and appears to have carried on operations as a logistics and transportation provider from premises located at 1310 Steeles Avenue East, Brampton, Ontario (the "Steeles Location"). As set out in the First Report, the Receiver was unable to locate the premises from which Green Line was carrying on operations as at the date the Appointment Order was granted.
13. It is the Receiver's understanding that the shares of Green Line are presently held by Messrs. Kumar and Kainth (the "New Shareholders"). Pursuant to a Share Purchase Agreement dated December 14, 2018, the New Shareholders purchased the Green Line shares from Messrs. Dhillon and Tatla (the "Former Shareholders").
14. According to a Corporate Profile Report dated June 25, 2019, the registered head office of the Debtor is 7 Frankford Street in Brampton, Ontario, which is a residential address. The directors of the Debtor, as of December 14, 2018, are Messrs. Kumar and Kainth. Both Messrs. Kumar and Kainth are listed as the President of the Debtor. A copy of the Corporate Profile Report for Green Line was attached as Appendix "B" to the First Report.
15. The Applicant, TD, is the registered holder of a General Security Agreement dated June 26, 2017 granted by the Debtor, which gives TD a security interest over the assets and undertaking of Green Line. The security held by TD is discussed later in this report.

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### **III. RECEIVER'S ACTIVITIES**

#### **Possession and Control**

16. Since the First Report, no physical assets of the Debtor, other than possibly some trailers having nominal realizable value, have been identified. As a result, no physical assets of Green Line have ever been in the possession or control of the Receiver.

#### **Books and Records**

17. As set out in the First Report, the only books and records of Green Line that were provided to the Receiver at the commencement of the receivership were provided by TD and consisted of accounts receivable listings for the months ended October 2018 through to February 2019. Information that was provided to the Receiver from parties contacted by the Receiver in respect of the information contained on the listings suggested that the accounts receivable listings were not accurate and did not reflect the true state of Green Line's accounts receivable.
18. The Receiver also obtained from TD a copy of Green Line's financial statements for the year ended December 31, 2018 to which a Review Engagement Report signed by Abdul Q. Hotay CPA, CA was appended. Following the Receiver's review of the financial statements, and as noted in the First Report, the Receiver was of the view that Mr. Hotay would have knowledge of the Debtor's assets and records, and sought to meet with and, subsequently when Mr. Hotay did not respond to the Receiver's correspondence, conduct examinations of Mr. Hotay.
19. Dodokin Law was contacted by Mr. Hotay's counsel who advised that due to the state of Mr. Hotay's health, Mr. Hotay was not able to attend the

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examination scheduled by the Receiver. Instead, Farukh and Hammad of AHPC agreed to be examined by the Receiver.

20. At their examinations conducted on December 18, 2019, Farukh and Hammad provided information to the Receiver in connection with the review engagements conducted of Green Line's financial statements. However, while Farukh and Hammad provided information relating to the preparation of the Debtor's financial statements, that information did not identify the location or existence of any assets of the Debtor.

#### **IV. ACCOUNTS RECEIVABLE**

21. As set out above, TD provided to the Receiver accounts receivable listings for Green Line as at October 31, 2018, November 30, 2018, December 31, 2018, January 31, 2019 and February 28, 2019 which had been provided to TD by the Debtor.
22. The Receiver set out in the First Report the Receiver's concern that, based on the responses the Receiver received from parties to whom the Receiver sent signification letters, the accounts receivable on the February Receivables List was not accurate or complete.
23. Following the date of the First Report, the Receiver has had minimal correspondence with third parties in connection with Green Line's accounts receivable. In addition, the examinations conducted of Farukh and Hammad did not provide the Receiver with any information that would assist the Receiver realize on any accounts receivable of Green Line.
24. The Receiver is of the view that there will be no realizations from Green Line's accounts receivable.

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**V. EXAMINATIONS UNDER OATH**

25. The First Report set out in detail the Receiver's attempts to serve both the Former Shareholders and the New Shareholders with Notices of Examination, as well as the results of the examinations of the Former Shareholders.
26. After numerous attempts, Dodokin Law has ceased its efforts to pursue the attendance of each of the New Shareholders at an examination.
27. At the examination of Mr. Dhillon conducted on September 5, 2019, Mr. Dhillon testified that when he was a shareholder of the Debtor, the Debtor retained Noor Financial Services ("Noor") and Amir Khan, also known as Muhammad Amir ("Mr. Khan"), to prepare and perform all bookkeeping functions including the preparation of invoices, collection of accounts receivable, preparation of aged accounts receivable summaries, payroll records and financial statements.
28. The Receiver has not sought an Order directing a representative(s) of Noor or Mr. Syed Ahsan, Noor's principal, or Mr. Khan to attend an examination. Based on the results of the examinations of Farukh and Hammad, the Receiver does not believe that an examination of Mr. Khan or representatives of Noor will provide any information to assist the Receiver achieve any realizations and, as a result, no examinations of those individuals were scheduled.
29. The Receiver also learned during the examinations of Farukh and Hammad that the draft financial statements were provided to Mr. Hotay and AHPC by a another bookkeeper at another entity. As the Receiver understands that this individual was not a licensed accounting professional and did not sign the said financial statements, the Receiver has not taken any steps to examine this individual.
30. TD has requested that the Receiver provide to TD or its counsel copies of the documents in the Receiver's possession produced by Mr. Hotay and AHPC

relating to his/its preparation of the Debtor's financial statements for the fiscal years ended December 31, 2016, 2017 and 2018 (the "**Hotay Working Papers**") as well as the transcripts of the examinations held of the Former Shareholders (Messrs. Tatla and Dhillon) and of Farukh and Hammad (collectively, the "**Transcripts**"). The Receiver is agreeable to providing TD or its counsel with the Hotay Working Papers and the Transcripts subject to the Court authorizing the Receiver to do so.

31. The Receiver is therefore respectfully requesting an Order authorizing the Receiver to provide the Hotay Working Papers and the Transcripts to TD or its counsel.

## **VI. SECURED CREDITORS/ PRIORITY CLAIMS**

32. TD's security against the Debtor's assets includes a General Security Agreement. The Receiver has received an opinion from Dodokin Law (the "**Security Opinion**") that, subject to the qualifications and assumptions contained in the Security Opinion: (i) TD holds a valid and enforceable GSA Security Agreement which has been executed and delivered and properly perfected by registration pursuant to the provisions of PPSA (Ontario), and (ii) TD's security interests created by the aforesaid GSA Security Agreement creates a charge on the Debtor's assets and undertakings to the extent of the indebtedness of the Debtor to TD and subject to perfected PMSI security interests and prior government claims. A copy of the Security Opinion is attached to this report as Appendix "D".
33. In the First Report, the Receiver set out its findings with respect to parties which had registered a security interest in the Debtor's assets/leased assets ("**PPSA Registrants**").
34. On March 12, 2020, counsel to Blue Chip Leasing Corporation ("**Blue Chip**") sought the Receiver's approval to lift the stay of proceedings in respect of two trucks which Blue Chip had leased to Green Line. After obtaining Dodokin's

confirmation that Blue Chip's security over the two trucks was valid and enforceable and, after obtaining Blue Chip's agreement that Blue Chip would provide the Receiver with an accounting of any sale and remit any surplus net proceeds from any sale to the Receiver, the Receiver agreed to lift the stay of proceedings in respect of the two trucks.

35. While the Receiver has had some communications with other PPSA Registrants, including some which have indicated that they have not been able to locate the vehicles subject to their security, it does not appear that there will be any realizations to the Receiver from the assets subject to the PPSA Registrants' security.

## VII. CANADA REVENUE AGENCY

36. In the First Report, the Receiver set out that Canada Revenue Agency ("CRA") had informed the Receiver that while HST returns were filed with CRA by Green Line for the periods January, February and March 2019 that resulted in an HST refund totaling approximately \$40,000 (the "Refund"), which had been approved by CRA, the Refund was being held pending the filing of certain outstanding returns. CRA also informed the Receiver that Green Line's account has been put on "hold" status for the time being such that even if the outstanding HST returns were filed by the Debtor, the Refund would not be sent to Green Line by CRA.
37. On March 4, 2020, the Receiver received correspondence from CRA (the "CRA March 4 Letter") which set out that Green Line has an HST liability to CRA of \$204,895.01. Of this amount, CRA claims that \$174,624.03 represents property of the Crown held in trust that does not form part of the Debtor's property. The CRA March 4 Letter further states that the Receiver must pay the Receiver General for Canada \$174,624.03 out of the realization of any property subject to the trust created by subsection 222(3) of the Excise Tax

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Act before paying any other creditor. A copy of the CRA March 4 Letter is attached to this report as Appendix "E".

38. By letter dated March 5, 2020 (the "Receiver's March 5 Letter"), the Receiver informed CRA that the gross receipts in the receivership are less than \$34,000 and that those funds have been, and will be, used to pay the fees of the Receiver and its counsel pursuant to the Receiver's Charge set out at Paragraph 19 of the Appointment Order. In addition, the Receiver advised that the Receiver would shortly be making an application to the Court for the Receiver's discharge and that the Receiver would serve CRA and the Department of Justice with a copy of the Receiver's Application Record. A copy of the Receiver's March 5 Letter is attached to this report as Appendix "F". The Receiver has not, as of the date of this report, received a reply to the Receiver's March 5, 2020 letter.

#### **VIII. DISCHARGE OF THE RECEIVER**

39. As discussed in the First Report and in this Second Report, the Receiver has been unable to identify and/or take possession of any assets of Green Line, other than funds that were on deposit at TD, that will result in realizations for the benefit of TD or other stakeholders of Green Line. The Receiver has discussed the status of the receivership administration with TD, including the results of the examinations held of the Former Shareholders and of Farukh and Hammad.
40. It is the Receiver's understanding that TD is no longer prepared to fund the costs of the Receiver's administration and the Receiver therefore believes that it would be appropriate at this time to seek its discharge as Receiver.
41. As of the date of this Second Report, the Receiver's remaining duties (the "Remaining Duties") include, subject to the Court issuing the Order being sought by the Receiver in the within motion:

- i) paying the accounts of the Receiver and Dodokin Law from the funds in the Receiver's bank account and closing that bank account;
- ii) providing the Hotay Working Papers and Transcripts to TD or its counsel; and
- iii) preparing the Final Statement of Receiver pursuant to section 246(3) of the *Bankruptcy and Insolvency Act*.

42. As the Receiver's administration is substantially complete, and in order to avoid the costs of making a further motion to the Court to obtain the Receiver's discharge, the Receiver is presently seeking an order discharging RSM from the powers, duties and obligations attendant to its appointment as Receiver (the "Discharge Order") upon the filing of the Receiver's Discharge Certificate, with the proviso that RSM may perform such incidental duties as may be required by it as Receiver to complete its obligations pursuant to its appointment as Receiver including, but not limited to, the Remaining Duties.
43. In addition, the Receiver is seeking an Order directing that RSM, in its capacity as former Receiver, may (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver's discharge, provided that the amounts paid do not exceed the Debtor's indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

#### **IX. STATUTORY NOTICES AND REPORTS**

44. Attached to this report as Appendix "G" is the Interim Statement of Receiver for the period ended December 31, 2019 prepared pursuant to Section 246(2) of the Bankruptcy and Insolvency Act (the "Interim Statement").

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## **X. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**

45. Attached to this report as Appendix "H" is the Receiver's Interim Statement of Receipts and Disbursements for the period June 21, 2019 to June 4, 2020 (the "Interim R&D"). During this period, receipts were \$33,140.14 while disbursements were \$26,349.38, resulting in a net cash surplus of \$6,790.76. The Receiver notes that as set out on the Interim R&D, the majority of the professional fees incurred by the Receiver and Dodokin Law have been, and continue to be, funded by TD.

## **XI. PROFESSIONAL FEES**

46. The Receiver's accounts total \$34,990.50 in fees (inclusive of an estimate of \$3,500 to completion) and disbursements plus HST of \$4,548.78 for a total amount of \$39,539.28 for the period October 1, 2019 to May 31, 2020 and to completion (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 June 8, 2020 that is attached to this report as Appendix "I".
47. The accounts of the Receiver's counsel, Dodokin Law, total 38,667.51 (the "Dodokin Law Accounts") for the period October 4, 2019 to April 3, 2020 and estimated to completion in an amount not to exceed \$4,265.00 inclusive of HST. A copy of the Dodokin Law Accounts, together with a summary of the personnel, hours and hourly rates described in the Dodokin Law Accounts, supported by the Affidavit of Robin Dodokin sworn June 5, 2020 is attached to this report as Appendix "J".

## **XII. CONCLUSION**

48. The Receiver respectfully requests that the Court grant an Order which provides for the following:

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- a) declaring that the time for service of the Motion Record is, if necessary, abridged and validating service of the motion record;
  - b) approving the Second Report and the Receiver's conduct and activities described herein;
  - c) authorizing and directing the Receiver to provide to TD or its counsel, copies of the Holay Working Papers and the Transcripts;
  - d) approving the Interim R&D;
  - e) approving the Receiver's Accounts and the Dodokin Law Accounts;
  - f) discharging the Receiver, upon the Receiver filing the Receiver's Discharge Certificate with the Court confirming that the Remaining Duties have been completed, and authorizing the Receiver to complete certain administrative matters following the discharge of the Receiver; and
  - g) directing that RSM, in its capacity as former Receiver, may (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver's discharge, provided that the amounts paid do not exceed the Debtor's indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

All of which is respectfully submitted to this Court as of this 8<sup>th</sup> day of June, 2020.

**RSM CANADA LIMITED**

In its capacity as Court Appointed Receiver  
of Green Line Transportation Inc. and  
not in its personal or corporate capacity

Per: 

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

# Tab A

Court File Number: CV-19-621613-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

THE HONOURABLE

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FRIDAY, THE 21<sup>ST</sup>

JUSTICE

HAWEY

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DAY OF JUNE, 2019

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THE TORONTO-DOMINION BANK

Applicant

- and -

GREEN LINE TRANSPORTATION INC.

Respondent

APPLICATION UNDER Section 101 of the *Courts of Justice Act* and s.243 of the *Bankruptcy and Insolvency Act*

**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 GREEN LINE TRANSPORTATION INC. (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of SANJAY KANSAL sworn June 7, 2019 and the Exhibits thereto and on hearing the submissions of counsel for THE TORONTO-DOMINION BANK, no one appearing for GREEN LINE TRANSPORTATION INC. although duly served as appears:

from the affidavits of service of John DeSimone sworn June 12 and 13, 2019 and on reading the consent of RSM CANADA LIMITED to act as the Receiver,

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Notice of Application and Application Record is hereby abridged and validated so that this Application 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 Debtor acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the "Property").

### **RECEIVER'S POWERS**

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary

course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, 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 Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (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 Debtor, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

(k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

(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 \$500,000; 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 on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- 4th
- 7th
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
  - (q) to demand of TEJINDER SINGH TATLA, GURSEWAK SINGH DHILLON, AMAN DHALIWAL, RAJ KUMAR KAINTH and AKSHAY KUMAR that they produce forthwith any documents relating to the sale or purported sale of the Debtor, its assets or its shares. The aforementioned persons are hereby required to comply with the Receiver's demands.
  - (r) To conduct examinations under oath of any past or present officers, directors, employees or shareholders of the Debtor, including, but not limited to, TEJINDER SINGH TATLA, GURSEWAK SINGH DHILLON, RAJ KUMAR KAINTH, AMAN DHALIWAL and AKSHAY KUMAR. All past or present officers, directors, employees or shareholders of the Debtor including but not limited to those specifically named in this paragraph are required to attend for an examination under oath as and when required by the Receiver.
  - (s) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
  - (t) 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 Debtor, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its 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, and each such Person shall provide forthwith to the Receiver any and all documentation and information relating to the Debtor's business and/or current and prior assets or any sale thereof.

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 Debtor, 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.

8. **THIS COURT ORDERS** that i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, including TEJINDER SINGH TATLA, GURSEWAK SINGH DHILLON, RAJ KUMAR KAINTH, and AKSHAY KUMAR (iii) all other persons acting on its or their instructions shall attend at examinations under oath at a time and place determined by the Receiver or its counsel to answer questions about (i) the Debtor's business operations, (ii) the Debtor's current and prior assets and the locations thereof, (iii) any sale(s) of the Debtor's assets outside of the ordinary course of business, (iv) any sale(s) of the business operations of the Debtor or any parts thereof and (v) any matters relating to the foregoing.

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

9. **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 DEBTOR OR THE PROPERTY**

10. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtor 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 Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

11. THIS COURT ORDERS that all rights and remedies against the Debtor, 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 Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor 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**

12. 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 Debtor, without written consent of the Receiver or leave of this Court.

#### **CONTINUATION OF SERVICES**

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor 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 Debtor 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 Debtor's 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 Debtor 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**

14. 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**

15. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's 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**

16. 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 Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

17. 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**

18. 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**

19. 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.

20. 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.

21. 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**

22. 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.

23. 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.

24. 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.

25. 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**

26. 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.

27. 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 Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor 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**

28. 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.

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

30. 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.

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


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

33. 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.

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

JUN 21 2019

PER / PAR:



## SCHEDULE "A"

## RECEIVER CERTIFICATE

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that RSM CANADA LIMITED, the receiver (the "Receiver") of the assets, undertakings and properties GREEN LINE TRANSPORTATION INC. 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 21<sup>st</sup> day of June, 2019 (the "Order") made in an action having Court file number CV-19-621613-00CL, 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

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 \_\_\_\_\_, 2019.

RSM CANADA LIMITED, solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:

**THE TORONTO-DOMINION BANK**  
Applicant

**and- GREEN LINE TRANSPORTATION INC.**  
Respondent

Court File Number: CV-19-621613-00CL

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
**PROCEEDING COMMENCED AT**  
**TORONTO**

**ORDER**

**LEE, BOWDEN, NIGHTINGALE LLP**  
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Tel: (905) 264-6678

Lawyers for the Applicant

# Tab B

Court File Number: CV-19-621613-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

**BETWEEN:**

**THE TORONTO-DOMINION BANK**

**Applicant**

**and**

**GREEN LINE TRANSPORTATION INC.**

**Respondent**

**APPLICATION UNDER Section 101 of the *Courts of Justice Act* and s. 243 of the  
*Bankruptcy and Insolvency Act***

**FIRST REPORT OF THE RECEIVER OF  
GREEN LINE TRANSPORTATION INC.**

**October 18, 2019**

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**Table of Contents**

<b>I. INTRODUCTION .....</b>	<b>3</b>
Purpose of First Report .....	4
Terms of Reference .....	5
<b>II. BACKGROUND.....</b>	<b>6</b>
<b>III. RECEIVER'S ACTIVITIES TO DATE .....</b>	<b>9</b>
Possession and Control .....	9
Insurance .....	12
Cash on Hand .....	12
<b>IV. ACCOUNTS RECEIVABLE.....</b>	<b>13</b>
<b>V. EXAMINATIONS UNDER OATH.....</b>	<b>15</b>
New Shareholders .....	16
Former Shareholders .....	16
Abdul Holay .....	18
Representative(s) of Noor .....	20
<b>VI. SECURED CREDITORS/ PRIORITY CLAIMS .....</b>	<b>21</b>
<b>VII. CANADA REVENUE AGENCY ("CRA") .....</b>	<b>24</b>
<b>VIII. STATUTORY NOTICES AND REPORTS.....</b>	<b>26</b>
<b>IX. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS .....</b>	<b>26</b>
<b>X. PROFESSIONAL FEES .....</b>	<b>27</b>
<b>XI. CONCLUSION.....</b>	<b>27</b>

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**Appendices**

<b>Appointment Order .....</b>	<b>A</b>
<b>Corporate Profile Report .....</b>	<b>B</b>
<b>Dhillon June 28 Letter .....</b>	<b>C</b>
<b>Tatia June 28 Letter .....</b>	<b>D</b>
<b>June 25 Letters .....</b>	<b>E</b>
<b>Debtor's Review Engagement Financial Statements .....</b>	<b>F</b>
<b>July 9 Letter .....</b>	<b>G</b>
<b>February Receivables List .....</b>	<b>H</b>
<b>Accounts Receivable Response Summary .....</b>	<b>I</b>
<b>Certificates of Non-Attendance re A Kumar .....</b>	<b>J</b>
<b>Certificate of Non-Attendance re A Hotay .....</b>	<b>K</b>
<b>Debtor's 2016 and 2017 Review Engagement Financial Statements .....</b>	<b>L</b>
<b>Letter to Noor Financial Services .....</b>	<b>M</b>
<b>July 3 Letter .....</b>	<b>N</b>
<b>August 27 Letter .....</b>	<b>O</b>
<b>Notice and Statement of Receiver .....</b>	<b>P</b>
<b>Interim Statement of Receipts and Disbursements .....</b>	<b>Q</b>
<b>Affidavit of Arif Dhanani .....</b>	<b>R</b>
<b>Affidavit of Robin Dodokin .....</b>	<b>S</b>

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## I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) ("Court") dated June 21, 2019 (the "Appointment Order"), RSM Canada Limited ("RSM") was appointed receiver and manager (the "Receiver"), without security, of all of the assets, undertakings and properties of Green Line Transportation Inc. ("Green Line" or the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, 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, *inter alia*:
  - 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) receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
  - c) demand of Tejinder Singh Tatla ("Tatla"), Gursewak Singh Dhillon ("Dhillon"), Raj Kumar Kainth ("Kainth"), Aman Dhaliwal ("Dhaliwal") and Akshay Kumar ("Kumar") that they produce forthwith any documents relating to the sale or purported sale of the Debtor, its assets or its shares; and
  - d) conduct examinations under oath of any past or present officers, directors, employees or shareholders of the Debtor, including, but not limited to, Tatla, Dhillon, Kainth, Dhaliwal and Kumar. All past or present officers, directors, employees or shareholders of the Debtor including but not limited to those specifically named in this paragraph are required

to attend for an examination under oath as and when required by the Receiver.

3. 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 <https://rsmcanada.com/what-we-do/services/consulting/financial-advisory/restructuring-recovery/current-restructuring-recovery-engagements/green-line-transportation-inc.html>

#### **Purpose of First Report**

4. The purpose of this first report of the Receiver (the "First Report") is to:
- (a) report to the Court on the activities of the Receiver since the date of the Appointment Order to October 16, 2019;
  - (b) report to the Court on the Receiver's attempts to take possession of the Debtor's assets and its books and records including the results of those efforts;
  - (c) report to the Court on the results of the Receiver's attempts to examine Messrs. Tatla, Dhillon, Kainth and Kumar;
  - (d) provide the Court with a summary of the Receiver's cash receipts and disbursements for the period June 21, 2019 to September 30, 2019;
  - (e) seek orders:
    - i) declaring that the time for service of the Motion Record is, if necessary, abridged and validating service of the motion record;
    - ii) compelling Abdul Hotay ("Hotay"), the external accountant of the Debtor, to attend at an examination under oath at a time and place determined by the Receiver or its counsel to answer questions about: i) the Debtor's business operations, (ii) the Debtor's current

and prior assets, iii) the Debtor's books and records and invoicing and accounts receivable collection practices, iv) the Debtor's financial statements, v) any sale of the Debtor's assets outside of the ordinary course of business, vi) any sale of the Debtor's business or assets or any parts thereof and vii) any matters relating or arising from the foregoing;

- iii) directing Hotay and Abdul Hotay Professional Corporation to deliver to the Receiver a copy of all physical and electronic records relating to the Debtor including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the production of the Debtor's Review Engagement Financial Statements dated December 31, 2018, December 31, 2017 and December 31, 2016;
- iv) approving the First Report and the Receiver's conduct and activities described herein;
- v) approving the Interim R&D (as defined herein); and
- vi) approving the fees and disbursements of the Receiver to September 30, 2019 and of the Receiver's counsel, Dodokin Law & Conflict Resolution ("Dodokin Law") to October 3, 2019.

#### **Terms of Reference**

5. In preparing this 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 this 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

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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 *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.

6. Unless otherwise stated, all dollar amounts contained in the First Report are expressed in Canadian dollars.

## II. BACKGROUND

7. Green Line is an Ontario corporation incorporated on June 8, 2004 and appears to have carried on operations as a logistics and transportation provider from premises located at 1310 Steeles Avenue East, Brampton, Ontario (the "Steeles Location"). As set out later in this report, the Receiver has been unable to locate the premises from which Green Line was carrying on operations as at the date the Appointment Order was granted.
8. It is the Receiver's understanding that the shares of Green Line are presently held by Messrs. Kainth and Kumar (the "New Shareholders"). Pursuant to a Share Purchase Agreement dated December 14, 2018, the New Shareholders purchased the Green Line shares from Messrs. Dhillon and Tatla (the "Former Shareholders").
9. According to a Corporate Profile Report dated June 25, 2019, the registered head office of the Debtor is 7 Frankford Street, Brampton Ontario which is a residential address. The directors of the Debtor, as of December 14, 2018, are Messrs. Kumar and Kainth. Both Messrs. Kumar and Kainth are listed as the President of the Debtor. A copy of the Corporate Profile Report for Green Line is attached to this report as Appendix "B".
10. The Applicant, The Toronto-Dominion Bank ("TD"), is the registered holder of a General Security Agreement dated June 26, 2017 granted by the Debtor,

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which gives TD a security interest over the assets and undertaking of Green Line.

11. On May 14, 2019, TD appointed RSM as its consultant (the "Consultant") for the purposes of reviewing and assessing the assets, financial position, business and operations of the Debtor and advising TD in connection with the Debtor's indebtedness to TD.
12. On May 14, 2019 a representative of the Consultant attended at the Steeles Location and saw no indication that Green Line was carrying on business. The Consultant was advised by Dhaliwal, who said he was the dispatcher, that Green Line was operating at 241 Clarence Street, Unit 27B and that Dhaliwal would meet him there. When the Consultant attended at the Clarence Street address, the premises were occupied by numerous tenants, including a company engaged in the manufacture of tiles. The Consultant was brought to a small room, which was approximately 10 feet by 10 feet, on the second floor of that building by Dhaliwal. The room contained a desk, a chair and a laptop computer. The Consultant was informed by Dhaliwal that Green Line was in the process of setting up its office at that location. When asked by the Consultant where the Debtor's books and records were, Dhaliwal informed the Consultant that Green Line was undergoing a Canada Revenue Agency audit and that the New Shareholders were in possession of the books and records. Dhaliwal informed the Consultant that he would have the New Shareholders contact the Consultant.
13. The Consultant never heard from the New Shareholders.
14. On May 22, 2019, TD appointed RSM to be the (privately appointed) receiver and manager of the undertaking and property and assets of Green Line.
15. Following its appointment, on May 22, 2019, the privately appointed Receiver:

- (a) attended at the Clarence Street address to the aforementioned room on the second floor which was found to be locked, with no one responding to knocking at the door;
  - (b) noticed another door at the Clarence Street address which had signage stating "Green Line Transportation". That door too was found to be locked, with no one responding to the knocking at the door;
  - (c) attended at the Steeles Location again and met with Dhillon who advised that
    - i) Dhaliwal was not there;
    - ii) the existing business at the Steeles Location had nothing to do with Green Line;
    - iii) Green Line had moved; and
    - iv) the business at the Steeles Location was called "Hurt" and that the privately appointed Receiver should contact Green Line; and
  - (d) attempted to contact Dhaliwal through the mobile telephone number that had previously been provided to the Consultant, however, the phone was not answered and the message indicated that the voicemail was not set up and the caller was not available.
16. Due to the fact that neither the Consultant nor the privately appointed Receiver could obtain any information with respect to the assets and books and records of the Debtor, and TD's concern that the assets securing TD's advances to Green Line were being eroded, by Notice of Application dated June 10, 2019, TD sought the Court's appointment of the Receiver by Court Order.
17. On June 21, 2019, the Court made the Appointment Order and RSM was appointed as the Receiver of Green Line.

18. Dodokin Law is counsel to the Receiver.
19. As is described later herein, the Receiver has not, as at the date of this report, located any assets of the Debtor, with the exception of cash held at Royal Bank of Canada and TD, and one truck which the Receiver understands is inoperable.

### **III. RECEIVER'S ACTIVITIES TO DATE**

#### **Possession and Control**

20. Following the issuance of the Appointment Order, the Receiver attended at the Clarence Location and found that doors to the front and back of the unit were locked. It appeared from the crack under the door that the lights were off. Signage setting out Green Line was still above the back door of the unit.
21. The Receiver then attended at the Steeles Location and met with Dhillon and presented Dhillon with a copy of the Appointment Order. Dhillon informed the Receiver that (i) no assets or books and records of Green Line were at the Steeles Location, (ii) he had sold the business, and (iii) all of the Debtor's assets and books and records were taken by the new owners.
22. By letter dated June 28, 2019 sent to Dhillon by registered mail and e-mail (the "Dhillon June 28 Letter"), the Receiver summarized its June 21, 2019 meeting with Mr. Dhillon and requested that Mr. Dhillon provide to the Receiver a copy of the agreement of purchase and sale evidencing Mr. Dhillon's sale of his shares in Green Line and to inform the Receiver of the location of the Green Line assets, including books and records, if he was aware of same. A copy of the Dhillon June 28 Letter is attached to this report as Appendix "C". The registered mail letter was returned to the Receiver's office as "Unclaimed".

23. On June 28, 2019, the Receiver sent a similar letter to the other Former Shareholder, Tatla (the "Tatla June 28 Letter"). A copy of the Tatla June 28 Letter is attached to this report as Appendix "D".
24. No communication was received by the Receiver in response to its letters. The Receiver was subsequently informed on July 12, 2019 by Simmons DaSilva LLP ("Simmons") that Simmons was retained as counsel to Messrs. Dhillon and Tatla.
25. The Receiver was made aware by Simmons of two trucks situated at the Steeles Location. Searches pursuant to the Personal Property Security Act (Ontario) ("PPSA") revealed that one truck was not encumbered. At his examination, Dhillon testified that the one remaining vehicle at the Steeles Location was not taken by the new shareholders as the truck was inoperable and does not start. Dhillon also testified that the other vehicle not taken by the new shareholders had been seized by Bank of Montreal or its agent. The Receiver has not taken possession of the inoperable vehicle as the estimated costs to remove the truck from the Steeles Location, repair the vehicle and realize on same could exceed any realization from the vehicle's sale.

#### **Books and Records**

26. On June 25, 2019, the Receiver wrote to each of the New Shareholders and requested that they provide the Receiver with access to the Debtor's books and records as well as information as to the current location of the Debtor's assets and operations (the "June 25 Letters"). The Receiver requested that this information be provided to the Receiver by 2:00 pm on June 28, 2019. Copies of the June 25 Letters are attached to this report as Appendix "E".
27. As of July 12, 2019, the Receiver had not received a response to the June 25 Letters. Therefore on July 12, 2019, the Receiver sent a follow up letter to Kainth requesting that the information previously requested be provided to the

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Receiver by July 17, 2019. The Receiver has not received a response from Kainth as of the date of this Report.

28. Additionally, on July 12, 2019, the Receiver sent via email a second request to Kumar and requested that he respond to the Receiver's June 25 Letter by 4:00 pm on July 17, 2019. The Receiver has not received a response from Kumar as of the date of this Report.
29. The Receiver then decided, following its discussions with TD, to proceed with an examination under oath of Kumar, as Kumar had shortly before that time, engaged in discussions with TD. As set out below, Kumar did not attend two scheduled examinations despite being served with the Initial Order and Notices of Examination. Certificates of non-attendance were obtained from the Examiner's office.
30. The Receiver obtained from TD a copy of Green Line's financial statements for the year ended December 31, 2018 to which a Review Engagement Report signed by Abdul Q. Hotay CPA, CA was appended ("Debtor's 2018 Review Engagement Financial Statements"). A copy of the Debtor's 2018 Review Engagement Financial Statements is attached to this report as Appendix "F".
31. As the Receiver was of the view that Hotay would have knowledge of the Debtor's assets and records, the Receiver sought to meet with Hotay to obtain information regarding the Debtor and its operations.
32. By letter dated July 9, 2019 (the "July 9 Letter"), the Receiver wrote to Hotay and requested that Hotay contact the Receiver by end of business on July 11, 2019 to make arrangements for the Receiver to attend at Hotay's office to review Hotay's working papers including copies of documents of the Debtor. A copy of the July 9 Letter is attached to this report as Appendix "G".
33. As no response was received from Hotay as of July 11, 2019, on July 12, 2019, a second request was sent to Hotay, via email, requesting that he

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respond to the July 9 Letter by 4:00 pm on July 17, 2019. To date, the Receiver has not received a reply from Hotay.

34. As set out later herein, Hotay did not attend at an examination scheduled by the Receiver, despite being served with a Notice of Examination. Counsel to the Receiver obtained a certificate of non-attendance from the Examiner's Office. Hotay did not respond to calls or email from the Receiver's lawyer.
35. As set out below, the Receiver is therefore seeking an Order compelling Hotay to: (i) attend an examination under oath to answer questions about the Debtor's business operations and its assets including the Debtor's practices with respect to invoicing and collection of accounts receivable, its books and records, financial statements, his working papers, the sale of any of the Debtor's assets out of the ordinary course of business and (ii) deliver to the Receiver a copy of all physical and electronic records relating to the Debtor including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the Debtor's Review Engagement Financial Statements for the years ended December 31, 2016-2018.

#### **Insurance**

36. As the Receiver is not in possession of any assets of the Debtor, the Receiver has not placed any insurance in respect of its administration and, as set out later herein, has advised the creditors listed on the PPSA (Ontario) Search of same.

#### **Cash on Hand**

37. The Receiver was concerned that the Debtor may have opened bank accounts at financial institutions other than TD. Accordingly, on June 24, 2019, the Receiver wrote to HSBC Bank Canada, Royal Bank of Canada, CIBC, Bank of Nova Scotia and Bank of Montreal to enquire of those banks as to whether

Green Line maintained accounts at their respective banks and if so, directed those banks to freeze those accounts.

38. In response to the Receiver's requests and further correspondence with certain of the aforementioned banks:

- i) the Receiver received \$10,440.49 (Canadian funds) and \$1,279.88 (US funds) from Royal Bank of Canada;
- ii) CIBC informed the Receiver that Green Line does not have any active or historical accounts with CIBC;
- iii) Bank of Nova Scotia informed the Receiver that there is a loan with a balance of \$149,140.83;
- iv) Bank of Montreal informed the Receiver that it was unable to find any accounts in the name of Green Line now or historically; and
- v) HSBC Bank Canada informed that it does not hold account(s) for Green Line.

39. On June 25, 2019, TD informed the Receiver that the Debtor's US account with TD had a balance of USD \$16,423.30.

40. On July 26, 2019, TD provided to the Receiver a bank draft in the amount of CDN \$20,977.48.

#### **IV. ACCOUNTS RECEIVABLE**

41. TD provided to the Receiver accounts receivable listings for Green Line as at November 30, 2018, December 31, 2018, January 31, 2019 and February 28, 2019 which had been provided by the Debtor to TD.

42. As the Receiver is not in possession of the Debtor's books and records, and did not have any information as to any accounts receivable that may exist as

at the date of the Appointment Order, the Receiver was of the view that sending letters to Green Line's customers based on the February 28, 2019 accounts receivable listing (the "February Receivables List"), and obtaining their responses thereto, was one way in which the Receiver could determine whether there may be accounts receivable as at the date of the receivership that may be realizable. A copy of the February Receivables List is attached to this report as Appendix "H".

43. The February Receivables List only sets out the names of the customers and amounts owed, and does not include the addresses of the customers. The Receiver attempted to determine the addresses of the customers on the February Receivables List by looking up the names of the customers on the internet. The Receiver identified addresses for 34 of the 52 companies listed on the February Receivables List.
44. On June 28, 2019, the Receiver sent letters to the 34 companies for which it had addresses, requesting payment of the balances on the listing, as well as a history of the Debtor's account with Green Line. On August 8, 2019, the Receiver sent a second request to 18 parties which had not responded to the Receiver's initial request.
45. The Receiver has engaged in various communications with 24 parties which have responded to the Receiver's correspondence. Attached to this report as Appendix "I" is a schedule which summarizes the responses received. In summary, the majority of the parties who responded, which represented 43% of the balances on the February Receivables Listing, indicated that:
  - i) they have not conducted business with Green Line since early-to-mid 2018;
  - ii) the volume of transactions the individual parties had with Green Line were significantly lower than might be inferred based on the balances shown on the February Receivables List; and

- iii) they were not indebted to Green Line as their accounts were previously paid.

46. As a result of the above, the Receiver is concerned that the accounts receivable on the February Receivables List is not accurate or complete.

## V. EXAMINATIONS UNDER OATH

47. As the Receiver has received no cooperation or information from any of the the New Shareholders, or Hotay and limited cooperation from the Former Shareholders, the Receiver formed the view that the only way in which information on the status of Green Line and its assets may be obtained is through examinations under oath of parties who have been involved, or are familiar, with the operations or financial dealings of the Debtor, including the above parties.

48. Paragraph 3(r) of the Appointment Order authorizes the Receiver:

*"To conduct examinations under oath of any past or present officers, directors, employees or shareholders of the Debtor, including, but not limited to, TEJINDER SINGH TATLA, GURSEWAK SINGH DHILLON, RAJ KUMAR KAINTH and AKSHAY KUMAR. All past or present officers, directors, employees or shareholders of the Debtor including but not limited to those specifically named in this paragraph are required to attend for an examination under oath as and when required by the Receiver."*

49. In addition, paragraph 8 of the Appointment Order orders certain persons (former and current shareholders, accountants and others) to attend examinations under oath as arranged by the Receiver and its lawyer. Specifically, Paragraph 8 states:

50. *"THIS COURT ORDERS that i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal*

*counsel and shareholders, including TEJINDER SINGH TATLA, GURSEWAK SINGH DHILLON, RAJ KUMAR KAINTH, AKSHAY KUMAR and AMAN DHALIWAL and (iii) all other persons acting on its or their instructions shall attend at examinations under oath at a time and place determined by the Receiver or its counsel to answer questions about (i) the Debtor's business operations, (ii) the Debtor's current and prior assets and the locations thereof, (iii) any sale(s) of the Debtor's assets outside of the ordinary course of business; (iv) any sale(s) of the business operations of the Debtor or any parts thereof and (v) any matters relating to the foregoing."*

51. The results of the Receiver's efforts to examine the various parties, as well as the relief being requested by the Receiver in this regard, is set out below.

#### **New Shareholders**

52. Dodokin Law scheduled examinations of the New Shareholders. Kumar, although properly served, did not attend scheduled examinations on July 25, 2019 and August 26, 2019. Attached to this report as Appendix "J" are true copies of the certificates of non-attendance relating to Kumar. Kumar returned Dodokin Law's call on July 25, 2019 and spoke briefly to Ms. Dodokin and promised to call later regarding the examination. Kumar did not call Ms. Dodokin after their initial telephone conversation.
53. To date Kainth has not been served with a notice of examination as process servers have been unable to serve Mr Kainth with Notices of Examination at his address.

#### **Former Shareholders**

54. Examinations were scheduled of the Former Shareholders in September 2019. Messrs. Dhillon and Tatla each owned 50% of the shares in the Debtor prior to the sale in December 2018 of their shares in the Debtor to Messrs.

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Kumar and Kainth. Tatla and Dhillon were examined by Ms. Dodokin via a Punjabi interpreter in the presence of their lawyer, Simmons.

55. The following paragraphs provide a summary of the evidence of Mr. Dhillon and Mr. Tatla regarding the bookkeeping and accounting at the Debtor:

56. At his examination, Dhillon testified that when he was a shareholder of the Debtor:

- i) the Debtor retained Noor Financial Services ("Noor") and Amir Khan, also known as Muhammad Amir ("Amir"), to prepare and perform all bookkeeping functions including the preparation of invoices, collection of accounts receivable, preparation of aged accounts receivable summaries, payroll records and financial statements;
- ii) Amir, and Komal Chahal, attended at the Debtor's business premises on a daily basis to do the bookkeeping work;
- iii) he was not involved in the Debtor's business operations and that the other 50% Former Shareholder, Tatla, was in charge of operations;
- iv) his role was truck safety and repair, and driver training;
- v) he did not review any books and records or financial reporting as that was Tatla's responsibility;
- vi) he did not know who Hotay was and confirmed that the Debtor did not retain Hotay as the Debtor's Accountant when he was the 50% owner of the Debtor;
- vii) the primary representative of Noor was Amir; and
- viii) he did not have any assets or physical or electronic books and records of the Debtor in his possession.

57. Immediately following the examination of Dhillon, Tatla was examined by Ms. Dodokin. Tatla testified that:

- i) he left the Debtor in October 2017 and was no longer involved after that point in time;
- ii) Amir, a representative of Noor, was retained by the Debtor to be the Debtor liaison with its bank and to prepare all bookkeeping records, financial statements and tax returns;
- iii) Noor was the Debtor's accountant when he was a shareholder;
- iv) the Debtor paid Noor \$5,000 per month for the bookkeeping and accounting services;
- v) the Debtor did not engage Hotay as the Debtor's accountant when he was a shareholder;
- vi) Komal Chahal also attended at the Debtor's business premises every day to work on bookkeeping records, including preparing invoices, sending invoices to customers and collecting accounts receivable;
- vii) he left preparation of all books and records, financial statements and reports to Noor and Amir;
- viii) he did not review or approve any of the Debtor's financial statements or reports; and
- ix) he did not have any assets or physical or electronic books and records of the Debtor in his possession.

**Abdul Hotay**

58. As referenced above, an examination was also scheduled on August 29, 2019 for Hotay, the accountant who appears to have signed the Review

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Engagement Report appended to the Debtor's December 31, 2016 financial statements. Hotay did not attend the scheduled examination although duly served. Attached to this report as Appendix "K" is a true copy of a related certificate of non-attendance. Hotay did not return Ms. Dodokin's calls, emails, or letter regarding the examination.

59. As set out earlier in this report, the Receiver has noted serious discrepancies in the balances included on the Debtor's aged accounts receivable Reports (the "Aged AR Reports") submitted to TD by the Debtor, compared to the information that has been provided to the Receiver by the account debtors who have responded to the Receiver's collection letters.
60. The Receiver is of the view that Mr. Hotay will have working papers, possibly including copies of the Debtor's invoices and bookkeeping records. In addition, as stated elsewhere in this Report, the Receiver has not been provided with any of the books and records or assets of the Debtor and believes that Mr. Hotay may have documentation that could assist the Receiver in the administration of the receivership.
61. The balance of Green Line's accounts receivable set out on the Debtor's Review Engagement Financial Statements appended to which is Hotay's Review Engagement Report, is reported to be in excess of \$2.9 million. As a result of the responses received from the account receivable debtors who have responded to the Receiver's correspondence, the Receiver believes it is essential to its administration of the receivership to examine Hotay and to review Hotay's working papers in order to determine the location and status of the Green Line assets shown on the Debtor's Review Engagement Financial Statements.
62. The Receiver recently received from TD copies of Green Line's financial statements for the years ended December 31, 2016 and December 31, 2017 to which Review Engagement Reports signed by Abdul Q. Hotay, CPA, CA were appended (the "Debtor's 2016 and 2017 Review Engagement

**Financial Statements"). Copies of the Debtor's 2016 and 2017 Review Engagement Financial Statements are attached to this report as Appendix "L."**

- 63. Based on the fiscal 2016-2018 financial statements, Hotay has been reviewing the Debtor's financial statements for the fiscal years 2016-2018. It would appear that he has a working relationship with the Debtor and should have working papers and documents that will assist the Receiver in its investigations of the value of the Debtor's assets, accounts receivable and other matters pertaining to the Debtor's business operations and books and records.**
- 64. Accordingly, the Receiver is seeking an Order directing Hotay to attend an examination and to provide access to his working papers and any records of the Debtor that are in Hotay's possession.**

**Representative(s) of Noor**

- 65. As a result of the evidence of Dhillon and Tatta, it appears that Noor provided bookkeeping services to the Debtor. In particular, Amir, appears to have attended at Green Line on an almost daily basis at the engagement of the Former Shareholders to perform all bookkeeping and accounting functions such as invoicing clients, collecting accounts receivable and payroll, etc.**
- 66. Dodokin Law wrote to Noor on October 3, 2019 (the "October 3 Noor Letter") and requested that it make arrangements to provide to the Receiver the Debtor's books and records as well as to schedule examinations. A copy of the October 3 Noor Letter to Noor and Amir is attached to this report as Appendix "M".**
- 67. The principal of Noor, Syed Ahsan, contacted Dodokin Law to advise that Noor provided bookkeeping services to the Debtor from February 2017 to June 2018 and that all bookkeeping work performed by Noor was done on the**

Green Line computers and, as such, Noor has no electronic or physical documents in its possession relating to the Debtor.

68. In addition an individual named Muhammad Amir Syed contacted Dodokin Law to advise that he did not work for Noor but was friends with Noor's principal and, as such, did from time to time assist Noor with the Debtor's bookkeeping.
69. The Receiver is not at this time seeking an Order directing a representative(s) of Noor or Mr. Syed to attend an examination.

#### **VI. SECURED CREDITORS/ PRIORITY CLAIMS**

70. TD's security against the Debtor's assets includes a General Security Agreement. The Receiver will seek an opinion on the validity and enforceability of TD's security at the time the Receiver seeks the approval of the Court to make an interim distribution of realizations received from Green Line's assets.
71. In addition to TD, a number of other parties have registered security interests against the Debtor.
72. According to a PPSA search conducted on June 27, 2019, the following parties ("PPSA Registrants") registered a security interest in the Debtor's assets/leased assets:
- i) Wells Fargo Equipment Finance Company;
  - ii) Tpine Leasing Corporation;
  - iii) Trailer Wizards Ltd.;
  - iv) Toyota Credit Canada Inc.;
  - v) TFG Financial Corporation;

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- vi) RCAP Leasing Inc.;
  - vii) Royal Bank of Canada;
  - viii) R&S Trailer Leasing Limited;
  - ix) Mercado Capital Corporation, A division of Westminister Savings Credit Union;
  - x) 1629665 Ontario Inc. o/a S.D. Transport & Recovery;
  - xi) Ford Credit Canada Company;
  - xii) Coast Capital Equipment Finance Ltd.;
  - xiii) CLE Capital Inc.;
  - xiv) Bodkin, A division of Bennington Financial Corp.;
  - xv) The Bank of Nova Scotia;
  - xvi) Blue Chip Leasing Corporation; and
  - xvii) Bank of Montreal.

73. By letter dated July 3, 2019 the ("July 3 Letter"), Dodokin Law sent letters to the PPSA Registrants and informed them that, *inter alia*:

- i) the Receiver has not taken possession of the Debtor's assets or its operations and has no information regarding the location of the Debtor's assets or operations;
- ii) no insurance of any kind has been taken out by the Receiver with respect to the Debtor or its assets or any assets that may be subject to their PPSA registration; and

- ii) the Receiver trusts that the PPSA registrants will take whatever steps they deem necessary to protect their position/collateral in light of the receivership of the Debtor.

A copy of one of the July 3 Letters sent is attached to this report as Appendix "N".

74. By letter dated August 27, 2019 the ("August 27 Letter"), Dodokin Law sent letters to the PPSA Registrants and informed them that, *inter alia*,

- i) If the PPSA Registrant intended to realize on the collateral subject to their security interest, written consent of the Receiver was required;
- ii) if the PPSA Registrant was taking steps to exercise their rights and remedies, a copy of their security agreement, along with a statement of account and other information was to be provided to the Receiver; and
- iii) any surplus proceeds realized on the sale of their vehicle must be paid to the Receiver.

A copy of one of the August 27 Letter is attached to this report as Appendix "O".

75. TD provided to the Receiver a copy of a Notice of Intention to Redeem and Right to Sell received from Ford Credit Canada Company ("Ford") that TD received in respect of 3 Ford-150 vehicles that Ford seized. The Receiver followed up with Ford which advised the Receiver that Ford picked up 5 vehicles, being 4 Ford-150's and one Ford Escape (the "Ford Vehicles"). While the Receiver did not have details of equipment/options associated with the vehicles, the Receiver contacted an appraiser/liquidator to obtain estimates as to the potential realizable values of the Ford Vehicles. Based on those estimates which suggested that there was no equity in the vehicles taking into account the amounts owing to Ford, and Dodokin Law's comments

to the Receiver that the Ford security was valid, the Receiver released to Ford the Receiver's interest in the Ford vehicles.

76. While the Receiver has had some communications with other PPSA Registrants, including some who have indicated that they have not been able to locate the vehicles subject to their security, it does not appear that there will be any realizations from the assets subject to the PPSA Registrants' security.

## **VII. CANADA REVENUE AGENCY ("CRA")**

77. On July 31, 2019, the Receiver engaged in a discussion with CRA in connection with the Debtor. CRA informed the Receiver that:

- i) HST returns were filed with CRA by Green Line for the periods January, February and March 2019 and that these returns resulted in an HST refund totaling approximately \$40,000 (the "Refund"), which has been approved by CRA;
- ii) HST returns for the periods April, May and June 1-21, 2019 have not been filed with CRA by the Debtor and the Refund was being held pending the filing of those outstanding returns;
- iii) Green Line's account has been put on "hold" status for the time being such that even if the outstanding HST returns are filed by the Debtor, the Refund will not be sent to Green Line by CRA;
- iv) the corporate tax return for the Debtor's fiscal year ended December 31, 2018 has been filed with CRA and there is a tax liability of approximately \$78 outstanding; and
- v) Green Line has filed with CRA its T4s and a T4 summary for 2018; however, no filings or remittances have been made in respect of payroll for 2019.

78. During this discussion, the Receiver requested that CRA provide to the Receiver;

- i) copies of the HST returns filed by the Debtor for the periods January, February and March 2019 and information relating thereto;
- ii) a copy of the Debtor's corporate tax return for the year ended December 31, 2018 and information relating thereto; and
- iii) copies of the Green Line 2018 T4s and T4 summary filed with CRA.

79. On or about August 10, 2019, CRA provided to the Receiver certain of the information that had been requested by the Receiver. Certain of that information, which has not been reviewed by the Receiver for accuracy or completeness, is summarized below:

- i) Income for tax purposes for the year ended December 31, 2018 was \$392,106. Taxable income was \$500, as a result of the application of non-capital losses of prior years of \$391,606;
- ii) the financial statements (computer generated on the return) include the following information as at December 31, 2018:
  - a) cash balance of \$46,027;
  - b) accounts receivable balance of \$2,958,551;
  - c) net book value of capital assets of \$1,435,524;
  - d) current liabilities of \$1,147,142 consisting primarily of amounts payable and accrued liabilities of \$186,561 and due to shareholder(s)/director(s) of \$961,617;
  - e) long-term liabilities include long-term debt of \$1,787,345 and long-term obligations/commitments/capital leases of \$743,061;

- f) revenues were \$7,532,755; and
  - g) operating income was \$98,473;
  - iii) information on the HST returns filed set out that sales and other revenue for January, February and March 2019 was \$539,211, \$658,450 and \$675,310, respectively; and
  - iv) the Debtor had 7 employees who received T4 slips in 2018.
80. As is set out from the information filed with CRA and the Debtor's 2018 Review Engagement Financial Statements, the Debtor appears to have carried on operations in 2018 and 2019. However, the Receiver has not been able to locate any such operations and the feedback received from the parties on the February Receivables List does not support the revenues reported.
81. The above information again demonstrates why an examination of Hotay is required by the Receiver.

#### **VIII. STATUTORY NOTICES AND REPORTS**

82. Attached to this report as Appendix "P" is the Notice and Statement of Receiver prepared pursuant to Sections 245(1) and 246(1) of the Bankruptcy and Insolvency Act.

#### **IX. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**

83. Attached to this report as Appendix "Q" is the Receiver's Interim Statement of Receipts and Disbursements for the period June 21, 2019 to September 30, 2019 (the "Interim R&D"). During this period, receipts were \$76,187 while disbursements were \$69,430, resulting in a net cash surplus of \$6,737.

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**X. PROFESSIONAL FEES**

84. The Receiver's accounts total \$36,506.43 in fees and disbursements plus HST of \$4,745.84 for a total amount of \$41,252.27 for the period ended September 30, 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 Arif Dhanani sworn October 18, 2019 that is attached to this report as Appendix "R".
85. The accounts of the Receiver's counsel, Dodokin Law, total \$35,277.64 in fees and disbursements and \$4,046.84 in HST for a total of \$39,324.48 (the "Dodokin Law Accounts") for the period ending October 3, 2019. A copy of the Dodokin Law Accounts, together with a summary of the personnel, hours and hourly rates described in the Dodokin Law Accounts, supported by the Affidavit of Robin Dodokin sworn October 17, 2019 is attached to this report as Appendix "S".

**XI. CONCLUSION**

86. The Receiver respectfully requests that the Court grant an Order which provides for the following:
- a) compelling Abdul Hotay to attend at an examination to be conducted by the Receiver;
  - b) directing Abdul Hotay and Abdul Hotay Professional Corporation to deliver to the Receiver a copy of all physical and electronic records relating to the Debtor in their possession including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the production of the Debtor's Review Engagement Financial Statements for the years ended December 31, 2016, 2017 and 2018;

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- c) approving the First Report and the Receiver's conduct and activities described herein;
  - d) approving the Interim R&D; and
  - e) approving the fees and disbursements of the Receiver to September 30 2019 and of Dodokin Law to October 3, 2019.

All of which is respectfully submitted to this Court as of this 18<sup>th</sup> day of October, 2019

**RSM CANADA LIMITED**

In its capacity as Court Appointed Receiver  
of Green Line Transportation Inc. and  
not in its personal or corporate capacity

Per: 

Arif Dhanani, CPA, CA, CIRP, LIT  
Vice President

# Tab C

Court File No. CV-19-621613-00CL

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

The Honourable Justice *Hainey*

)  
)  
)

TUESDAY, THE 5<sup>TH</sup> TH

DAY OF November, 2019



THE TORONTO-DOMINION BANK

Applicant

and

GREEN LINE TRANSPORTATION INC.

Respondent

APPLICATION UNDER Section 101 of the *Courts of Justice Act* and section 243 of the *Bankruptcy and Insolvency Act*

**ORDER**

THIS MOTION, made by RSM Canada Limited in its capacity as Court-appointed receiver and manager ("Receiver") of all of the assets, property and undertaking of Green Line Transportation Inc. ("Green Line") for Orders *inter alia*: i) declaring the time for service of the Notice of Motion and the Motion Record is hereby abridged so that the motion is properly returnable today; ii) approving the activities of the Receiver and the First Report to the Court of the Receiver, dated October 18, 2019 (the "First Report"); iii) approving the fees and disbursements of the Receiver and its lawyers; iv) approving the Receiver's interim receipts and disbursements; v) ordering Abdul Q. Hotay to attend

-2-

an examination under oath at a time and place to be determined by the Receiver or its lawyer; and vi) that Abdul Q. Hotay and /or Abdul Hotay Professional Corporation (collectively, "Hotay") produce to the Receiver within 5 business days of the date of this Order copies of all electronic and physical books and records relating to Green Line in Hotay's possession, including all books and records, financial documents and statements, tax returns and working papers related to Hotay's production of Green Line's Review Engagement Financial Statements dated December 31, 2016 through December 31, 2018 was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, dated October 21, 2019, the First Report and upon hearing the submissions of the Receiver's lawyer, no one appearing for any other person appearing on the Service List, although duly served as it appears from the Affidavit of Service of Angela Makris sworn October 21 2019, Affidavit of Service of Robin Dodokln sworn October 21, 2019, Affidavits of Service of Peter Hunt sworn October 29 and 30, 2019, Affidavit of Service of Edward Maw sworn October 24, 2019, Affidavit of Service of Mary Lee Pearson sworn October 23, 2019, Affidavit of Derek Lanciot sworn October 29, 2019 and Affidavit of Nancy McRoberts sworn October 30, 2019 filed,

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

2. **THIS COURT ORDERS** that the First Report and the activities of the Receiver as set out in the First Report are hereby approved.

-3-

3. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period June 21, 2019 to September 30, 2019, attached as Appendix Q to the First Report, is hereby approved.

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel as set out in the First Report are hereby approved.

5. **THIS COURT ORDERS** that Abdul Q. Hotay shall attend at an examination for discovery at a time and date to be determined by the Receiver at the offices of Network West Reporting & Mediation 77 City Centre Drive, Suite 500, West Tower, Mississauga, Ontario L5B 1M5 to answer questions regarding Green Line, including but not limited to Green Line's books and records, documents, financial statements, tax returns, accounts receivable reports and aging A/R reports, assets, and the sale of any part of the assets or business of Green Line Transportation Inc.

6. **THIS COURT FURTHER ORDERS** that Abdul Q. Hotay and/or Abdul Hotay Professional Corporation produce and deliver to the Receiver within five (5) business days of the date of this Order all books and records, financial documents and statements, tax returns and working papers related to Hotay's production of the Debtor's Review Engagement Financial Statements dated December 31, 2018, December 31, 2017 and December 31, 2016 in Hotay's possession or control.

7. **THIS COURT FURTHER ORDERS** that service of this Order and any Notices of Examination shall be served by regular pre-paid mail to Abdul Q. Hotay c/o Hotay Professional Corporation 315 Traders Blvd East, Suite 4, Mississauga, Ontario L4Z 3E4 and by email to [abdul@hotaycpa.ca](mailto:abdul@hotaycpa.ca).

9. **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.

*Harvey Justice*

ENTREES A L'ASSEMBLEE TORONTO  
ON BOCK NO  
LE DANS LE REGISTRE NO

NOV 05 2019

PER / PAH:

**THE TORONTO-DOMINION BANK**  
Applicant

-and- **GREEN LINE TRANSPORTATION INC.**  
Respondent

Court File No. CV-19-621613-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT  
TORONTO**

**ORDER**

**DODOKIN LAW & CONFLICT RESOLUTION**  
161 Bay St, 27th Floor  
Toronto ON M5J 2S1

Robin A. Dodokin  
LSQ# 34240V  
robin@dodokinlaw.com  
Tel: 416-300-6515  
Fax: 416-767-6123

Lawyers for the Receiver RSM Canada Limited

# Tab D

March 5, 2020

**PERSONAL & CONFIDENTIAL**

Via Email to [Daniel.weisz@rsmcanada.com](mailto:Daniel.weisz@rsmcanada.com)

Via Email to [arif.dhanani@rsmcanada.com](mailto:arif.dhanani@rsmcanada.com)

RSM Canada Limited  
11 King Street W., Suite 700, Box 27  
Toronto ON  
M5H 4C7

Attention: Mr. Daniel Weisz, Senior Vice President  
And Mr. Arif Dhanani, Vice President

Dear Mr. Weisz and Mr. Dhanani

**RE:** In the matter of the receivership of Green Line Transportation Inc. ("Debtor")  
Our File No.: 50002-001  
The Toronto- Dominion Bank ("Bank") Security Review

---

We have completed a review of the security documentation provided to us in respect of the above noted Debtor. We take this opportunity to provide you with a report as to the validity of the security documentation and as to the perfection of the Bank's security interests.

RSM Canada Limited was appointed as receiver and manager pursuant to the Order of the Honourable Justice Hainey dated June 21, 2019 on application of the Bank.

We have not received and reviewed copies of the original documents, and we assume for purposes of our evaluation that the signatures are the true and ordinary signatures of the individuals who have purported to sign the documents, and further assume that the execution of these documents was done with lawful authority. We are also assuming the authenticity of the signatures as we were provided with PDF copies of documents for the purposes of this opinion. We also assume that the necessary corporate resolutions respecting borrowing and the provision of security have been executed by authorized representatives of the Debtor corporation with due authority of the Debtor corporation to so execute all of the documents. We assume further that the monies recited were in fact advanced, and therefore consideration underlay the documentation.

We also assume that the documents were executed and delivered on the dates stated in the documents, and that the documents have not been amended.

We have reviewed the following documents:

- 1) Demand Operating Facility Agreement dated September 25, 2018 between the Bank and the Debtor
- 2) General Security Agreement dated June 26, 2017 between the Bank and the Debtor
- 3) Certified PPSA Search on the Debtor dated June 24, 2019 and an updated PPSA Search on the Debtor dated March 2, 2020.
- 4) Corporate Profile Report dated June 25, 2019 and Point in Time Corporate Profile Report dated June 27, 2017.

### **SECURITY AGREEMENTS**

We have reviewed a Toronto Dominion Bank General Security Agreement (GSA Security Agreement), dated June 26, 2017 granted to the Bank by Green Line Transportation Inc. The GSA Security Agreement was apparently executed by Tejinder Singh Tatla ("Mr. Tatla"), President of the Debtor Company. There is a Resolution authorizing Mr. Tatla to grant the Bank the said GSA attached to the GSA.

A point in time Corporate Profile Report issued by the Province of Ontario, Ministry of Government Services dated June 27, 2017 indicates that Tejinder Singh Tatla was the President of the Debtor at that time. A Corporate Profile Report issued by the Province of Ontario, Ministry of Government Services with a file currency of June 25, 2019 indicates that Akshay Kumar and Raj Kumar Kainth are the present officers and directors of the Debtor. We have reviewed a Share Purchase Agreement dated December 2018, whereby Mr. Tatla and Mr. Dhillon sold their shares in the Debtor Corporation to Akshay Kumar and Raj Kumar Kainth. If the said GSA Security Agreement was signed by Mr. Tatla it would appear that the Agreement was signed by an authorized signing officer for the Corporation and for this purpose the Indoor Management Rule would operate to preclude the Debtor from denying responsibility for the documents executed and delivered with the ostensible authority of its authorized officers.

There are no apparent irregularities in the execution or delivery of the said GSA Security Agreement and in our opinion the GSA Security Agreement should be binding on the Debtor in accordance with the terms of the Agreement.

### **GSA SECURITY AGREEMENT**

The security interests created under the GSA Security Agreement were perfected by registration of a Financing Statement under the *Personal Property Security Act*, (Ontario) (hereinafter "PPSA") on June 26, 2017 as against the Debtor, Green Line Transportation Inc. 1310 Steeles Ave East Brampton, ON and 7 Frankford Street Brampton, ON and 20 Martineau Rd Oakville, ON pursuant to Instrument Number 20170626-1612-1590-6880 under File Number 729131607 with an expiry date of June 25, 2022, a term of 5 years. The registration is against the collateral classifications of inventory, equipment, accounts, other property and non-specific motor vehicles.

The Bank's security interests in inventory, equipment, accounts, other property and non-specific vehicles appear to be properly perfected by registration pursuant to the provisions of the PPSA (Ontario) to the extent of the indebtedness of the Debtor to the Bank.

In our opinion the Bank has a good and valid security interest in the inventory, equipment, accounts, other property and non-specific motor vehicles of the Debtor under the aforesaid GSA Security Agreement limited to the amount of Debtor's indebtedness to the Bank.

**Outstanding Prior and Subsequent Registrations as against the Debtor:**

We have reviewed searches issued by the Ministry of Consumer and Business Services pursuant to the *Personal Property Security Act* (Ontario) with a file currency of June 24, 2019 and March 2, 2020 as against the Debtor. The searches are lengthy. There are 23 apparent prior and subsequent outstanding PMSI type or vehicles lease type registrations related to specific vehicles, truck trailers and copy equipment. The Bank's PPSA registration is the only general security type registration. Please see attached PPSA search on the Debtor dated March 2, 2020.

**Summary:**

In our opinion the Bank holds a valid and enforceable GSA Security Agreement which has been executed and delivered and properly perfected by registration pursuant to the provisions of PPSA (Ontario). In our view the Bank's security interests created by the aforesaid GSA Security Agreement creates a charge on the Debtor's assets and undertakings to the extent of the indebtedness of the Debtor to the Bank and subject to perfected PMSI security interests and prior government claims. For the purposes of this Report we have not assessed the priority of the Bank's security interests vis a vis the creditors on the said PPSA search.

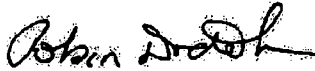
Should you require opinions with respect to the validity of the numerous apparent PMSI Security Agreements and related registrations we would have to investigate the underlying Security Agreements.

We trust that this is satisfactory to you for your purposes and we invite your inquiries should you require any further information or a more detailed opinion.

A certified copy of the March 2, 2020 PPSA search is attached.

Yours very truly,

**Dodokin Law & Conflict Resolution**



Per  
Robin A. Dodokin  
RAD  
File 50002-001

# Tab E



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Kitchener ON N2H 0A9

March 04, 2020

ATTENTION: ARIF DHANANI  
RSM CANADA LIMITED  
11 KING ST W, SUITE 700, BOX 27  
TORONTO ON M5H 4C7

Account Number  
85833 9740 RT0001

Dear Mr. Dhanani:

Subject: GREEN LINE TRANSPORTATION INC.

We understand that you have been appointed receiver or receiver-manager (receiver) for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$204,895.01.

Period outstanding	GST/HST payable	Penalty & interest	Total
2016-08-31	\$ 5,464.79	\$1,964.19	\$ 7,428.98
2016-09-30	\$ 3,044.21	\$ 601.61	\$ 3,645.82
2016-10-31	\$ 6,637.54	\$1,280.24	\$ 7,917.78
2016-11-30	\$ 7,764.74	\$1,497.65	\$ 9,262.39
2016-12-31	\$29,419.51	\$5,410.99	\$34,830.50
2017-01-31	\$17,981.82	\$3,307.29	\$21,289.11
2017-02-28	\$16,533.58	\$2,963.68	\$19,499.26
2017-03-31	\$12,751.31	\$2,215.55	\$14,966.86
2017-04-30	\$10,551.78	\$1,782.61	\$12,334.39
2017-05-31	\$12,679.81	\$2,073.25	\$14,753.06
2017-06-30	\$ 2,542.23	\$ 406.78	\$ 2,949.01
2017-07-31	\$ 4,531.49	\$ 697.78	\$ 5,229.27
2017-08-31	\$11,748.14	\$1,768.23	\$13,516.37
2017-09-30	\$ 5,988.43	\$ 875.90	\$ 6,864.33
2017-10-31	\$ 2,783.74	\$ 396.68	\$ 3,180.42
2017-11-30	\$ 9,272.47	\$1,270.68	\$10,543.15
2018-01-31	\$ 5,658.17	\$ 720.10	\$ 6,378.27
2018-05-31	\$ 2,422.17	\$ 257.59	\$ 2,679.76
2018-06-30	\$ 787.12	\$ 79.56	\$ 866.68
2018-07-31	\$ 1,172.55	\$ 98.42	\$ 1,270.97
2018-10-31	\$ 1,835.25	\$ 144.10	\$ 1,979.35
2018-12-31	\$ 3,051.18	\$ 196.03	\$ 3,247.21
2019-06-21	\$ 250.00	\$ 12.07	\$ 262.07

.../2

Canada

National Insolvency Office  
188 Frederick Street  
Kitchener ON N2H 0A9

Local:  
Toll Free:  
Fax:  
Web site:

519-570-5438  
1-844-468-3342  
855-876-3836  
canada.ca/taxes

- 2 - Acct No: 85833 9740 RT0001

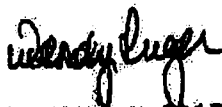
Under the Excise Tax Act, \$174,624.03 of the above totals represents property of the Crown held in trust and does not form part of GREEN LINE TRANSPORTATION INC.'s property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada \$174,624.03 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of \$30,270.98.

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also must file the registrant's returns for any periods ending while you were acting as receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call us at 519-570-5438.

Yours truly,



W. Ruedger 1215  
Revenue Collections

# Tab F



RSM Canada Limited

March 5, 2020

Via facsimile 1-855-875-3635

Canada Revenue Agency  
National Insolvency Office  
Kitchener, ON  
N2H 0A9

T: 1416 480 0160

F: 1416 480 2646

www.rsmcanada.com

Attention: Wendy Rueger, Revenue Collections

Dear Sirs:

**Re: In the Matter of the Court-appointed Receivership of Green Line Transportation Inc. (the "Company") – CRA Account #85833 9740 RT0001**

On June 21, 2019, RSM Canada Limited was appointed by the Ontario Superior Court of Justice (the "Court") as receiver and manager (the "Receiver") of all of the assets, undertakings and properties of the Company. A copy of the Court Order appointing the Receiver (the "Appointment Order") is attached to this letter.

We acknowledge receipt of your letter dated March 4, 2020 claiming a trust pursuant to Section 222(3) of the Excise Tax Act in respect of the Company in the amount of \$174,624.03. A copy of your letter is also attached hereto.

We are writing to inform you that the gross receipts in the receivership are less than \$34,000 and those funds have been, and will be, used to pay the fees of the Receiver and its counsel pursuant to the Receiver's Charge set out at Paragraph 19 of the Appointment Order.

The Receiver will shortly be making an application to the Court for its discharge as Receiver and the Receiver will serve you and the Department of Justice with a copy of the Receiver's Application Record.

Please contact the writer at 416-646-8778 or Mr. Arif Dhanani of our office at 647-725-0183 if you have any questions or require any additional information.

Yours truly,

**RSM CANADA LIMITED** in its capacity as Court-appointed  
Receiver of Green Line Transportation Inc. and not in its  
personal or corporate capacity

Per: 

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

End.

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

# Tab G



Estate No. 32-159117

RSM Canada Limited

**IN THE MATTER OF THE RECEIVERSHIP OF  
GREEN LINE TRANSPORTATION INC.**

**INTERIM REPORT OF RECEIVER (SUBSECTION 246(2))**

T: +1 416 480 0160

F: +1 416 480 2646

www.rsmcanada.com

**INTRODUCTION**

On the 21<sup>st</sup> day of June, 2019, RSM Canada Limited was appointed by the Ontario Superior Court of Justice – Commercial List as receiver and manager (the "Receiver") of all of the assets, undertakings and properties of Green Line Transportation Inc.

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

Attached to this report as Schedule "A" is an Interim Statement of Receipts and Disbursements, which outlines the administration of the receivership for the period from the date of the Receiver's appointment to December 31, 2020.

**DISTRIBUTION OF PROCEEDS REALIZED FROM PROPERTY**

To date, no distributions have been made to creditors in respect of their secured or unsecured indebtedness.

Dated at Toronto this 5th day of March, 2020.

**RSM CANADA LIMITED**

In its capacity as Court Appointed Receiver of Green Line Transportation Inc., and not in its personal capacity

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

**THE POWER OF BEING UNDERSTOOD**  
**AUDIT | TAX | CONSULTING**

**SCHEDULE "A"**

**RSM Canada Limited**  
**Court Appointed Receiver of Green Line Transportation Inc.**  
**Interim Statement of Receipts and Disbursements**  
**For the period June 21, 2019 to December 31, 2019**

<b>Receipts</b>	
Cash on hand	33,065.44
Interest Income	45.85
<b>Total receipts:</b>	<b><u>\$ 33,111.29</u></b>
<b>Disbursements</b>	
Filing fees paid to the Official Receiver	\$ 70.00
Miscellaneous	327.38
Legal fees (Note 1)	7,850.00
Receiver's fees (Note 2)	15,104.50
HST/PST paid	2,997.52
<b>Total disbursements</b>	<b><u>\$ 26,349.38</u></b>
<b>Net funds on hand</b>	<b><u>\$ 6,761.91</u></b>

**Notes:**

- (1) In addition to this amount, Toronto-Dominion Bank ("TD") has made payments of \$58,313.13 in respect of the accounts rendered by Dodokin Law & Conflict Resolution, in relation to legal fees and disbursements incurred to December 31, 2019, by RSM Canada Limited, in its capacity as Court-Appointed Receiver of Green Line Transportation Inc. (the "Receiver") during these receivership proceedings.
- (2) In addition to this amount, TD has made payments totalling \$57,617.73 to the Receiver, in relation to fees and disbursements incurred to December 31, 2019, during these receivership proceedings.

# Tab H

**RSM Canada Limited**  
**Court Appointed Receiver of Green Line Transportation Inc.**  
**Interim Statement of Receipts and Disbursements**  
**For the period June 21, 2019 to June 4, 2020**

<b>Receipts</b>	
Cash on hand	33,065.44
Interest Income	74.70
<b>Total receipts</b>	<b>\$ 33,140.14</b>
<b>Disbursements</b>	
Filing fees paid to the Official Receiver	\$ 70.00
Miscellaneous	327.36
Legal fees (Note 1)	7,850.00
Receiver's fees (Note 2)	15,104.50
HST/PST paid	2,997.52
<b>Total disbursements</b>	<b>\$ 26,349.38</b>
<b>Net funds on hand</b>	<b>\$ 6,790.76</b>

**Notes:**

- (1) In addition to this amount, Toronto-Dominion Bank ("TD") has made payments of \$58,313.13 (inclusive of HST) in respect of the accounts rendered by Dodokin Law & Conflict Resolution, in relation to legal fees and disbursements incurred to December 31, 2019, by RSM Canada Limited, in its capacity as Court-Appointed Receiver of Green Line Transportation Inc. (the "Receiver") during these receivership proceedings.
- (2) In addition to this amount, TD has made payments totalling \$48,635.28 (inclusive of HST) to the Receiver, in relation to fees and disbursements incurred to January 31, 2020, during these receivership proceedings.

*This Appendix forms part of the Second Report of the Receiver dated June 8, 2020 and should only be read in conjunction therewith.*

# Tab I

Court File No. 19-621613-00CL

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

**BETWEEN:**

**THE TORONTO DOMINION BANK**

**Applicant**

**-and-**

**GREEN LINE TRANSPORTATION INC.**

**Respondent**

**AFFIDAVIT OF DANIEL WEISZ  
(Sworn June 8, 2020)**

**I, DANIEL WEISZ, of the City of Vaughan, in the Province of Ontario, MAKE  
OATH AND SAY AS FOLLOWS:**

1. I am a Senior Vice-President of RSM Canada Limited ("RSM"), the Court-appointed receiver in these proceedings (the "Receiver"). 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 the Order of the Ontario Superior Court of Justice (Commercial List) dated June 21, 2019, RSM was appointed as receiver, without security, of all of the assets, undertakings and properties of Green Line Transportation Inc. ("Green Line") acquired for, or used in relation to a business carried on by Green Line, including all proceeds thereof.


3. Attached hereto and marked as Exhibit "A" to this my affidavit is a copy of the invoices rendered by the Receiver for fees incurred by the Receiver in respect of the receivership proceedings for the period October 1, 2019 to May 31, 2020, and to completion (the "Period"). The fees charged during the Period were \$34,990.50, plus HST of \$4,548.78, for a total of \$39,539.28. Included in this amount is an estimate of 7.0 hours of time totaling \$3,500.00 to complete the administration of the receivership. The average hourly rate charged during the Period was \$465.30.

4. The invoice is a fair and accurate description of the services provided and the amounts charged by RSM for the Period.

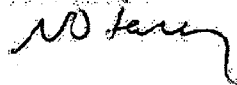
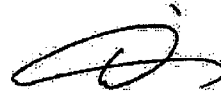
5. Attached hereto and marked as Exhibit "B" is a schedule summarizing the invoices in Exhibit "A" including the total billable hours charged, the total fees charged and the average hourly rate charged.

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, on  
the 8<sup>th</sup> day of June, 2020



A Commissioner for the taking of  
Affidavits, etc.

DANIEL WEISZ

**EXHIBIT "A"****Detailed Invoices**

This is Exhibit "A" to the Affidavit of  
Daniel Weisz, sworn on June 8, 2020

A handwritten signature in cursive script, appearing to read "Robin A. Doherty".

A Commissioner for the taking of Affidavits, etc.

*Notary*

**RSM**

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 0180  
 F +1 416 480 2846

[www.rsmcanada.com](http://www.rsmcanada.com)

To: RSM Canada Limited  
 Court-appointed Receiver and Manager of  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

Date: November 25, 2019

Client: 7837327  
 Invoice: 8  
 No. 5840449

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period October 1, 2019 to October 31, 2019.

Date	Professional	Description
10/01/2019	Arif Dhanani	Review of email from R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin Law") re next steps and respond thereto; review of notice of motion, comment thereon and email to R. Dodokin.
10/02/2019	Daniel Weisz	Review exchange of emails re status of examinations and undertakings; review draft notice of motion and provide comments on same; prepare for and attend conference call with A. Dhanani and R. Dodokin re status of examinations and report to Court; work on report to Court.
10/02/2019	Arif Dhanani	Attend to file administration.
10/03/2019	Daniel Weisz	Work on report to Court.
10/03/2019	Arif Dhanani	Create summary of A/R responses for Court report.
10/04/2019	Daniel Weisz	Review and update changes to draft report and forward same to R. Dodokin.
10/04/2019	Arif Dhanani	Review and make comments on draft Court report.
10/07/2019	Daniel Weisz	Review information provided by R. Dodokin and update report to Court; discussion with R. Dodokin on same; preliminary review of R. Dodokin changes to draft report.
10/08/2019	Daniel Weisz	Review emails from R. Dodokin re Noor Financial Services and discussion with A. Dhanani re same.
10/09/2019	Arif Dhanani	Email to R. Dodokin responding to emails forwarded by R. Dodokin from Noor Financial Services and M. Syed.
10/10/2019	Daniel Weisz	Review emails re status of examinations and report to Court.
10/10/2019	Arif Dhanani	Review draft order and notice of motion sent by R. Dodokin, comment thereon; review of emails from R. Dodokin, including borrowing certificates forwarded by TD Bank.
10/11/2019	Daniel Weisz	Review draft notice of motion and Court order and email comments to R. Dodokin; discussion with A. Dhanani on same; review draft letter to Brown.

November 25, 2019  
 Invoice 8  
 Page 2

Date	Professional	Description
		Beatty and email to R. Dodokin re same; review emails and 2018 financial statements; conference call with R. Dodokin and A. Dhanani re status of Receiver's report and relief to be sought.
10/11/2019	Arif Dhanani	Review letter drafted by R. Dodokin to Brown, Beattie, O'Donovan LLP and comment thereon; review of changes made by D. Weisz to draft order and notice of motion.
10/15/2019	Daniel Weisz	Discussion with A. Dhanani re follow up re former employee; work on report to Court.
10/16/2019	Daniel Weisz	Discussion with R. Dodokin re her discussion with G. Bowden of Lee, Bowden, Nightingale LLP and update report to Court re same; forward revised draft of the report to R. Dodokin.
10/17/2019	Daniel Weisz	Review and update report for R. Dodokin comments, review draft Court order and fee affidavit and R. Dodokin on same.
10/17/2019	Arif Dhanani	Review edits made by R. Dodokin to Receiver's First Report.
10/17/2019	Anne Baptiste	Complete bank reconciliation.
10/18/2019	Arif Dhanani	Review of draft report received from D. Weisz and finalize; draft Receiver's Interim R&D; draft Receiver's fee affidavit; assemble report appendices; scan report and appendices and send same to Dodokin Law for service.
10/21/2019	Arif Dhanani	Facilitate posting of Receiver's First Report and Motion Record on Receiver's website.
10/29/2019	Arif Dhanani	Call with S. Kansal of TD Bank re Receiver's motion.
10/30/2019	Arif Dhanani	Call with L. Monaghan of Harbour Edge and review of email forwarded by her, forward same to D. Weisz and R. Dodokin.
		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 25, 2019  
 Invoice 8  
 Page 3

### FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	14.90	\$ 525	\$ 7,822.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	13.10	\$ 395	5,174.50
Anne Baptiste	Estate Administrator	0.10	\$ 110	11.00
<b>Total hours and professional fees</b>		<b>28.10</b>		<b>\$ 13,008.00</b>
<b>HST @ 13%</b>				<b>1,691.04</b>
<b>Total payable</b>				<b>\$ 14,699.04</b>

#### VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.728.0483.

#### WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
 RSM Canada Limited



GST/HST: 80764-1440 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](http://www.rsmcanada.com)

**To** RSM Canada Limited  
 Court-appointed Receiver and Manager of  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

**Date** December 3, 2019

**Client** 7837327  
**Invoice** 9  
**No.** 5846715

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period November 1, 2019 to November 30, 2019.

Date	Professional	Description
11/04/2019	Arif Dhanani	Review of D. Weisz' comments to draft orders; call with R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin Law") and D. Weisz.
11/04/2019	Daniel Weisz	Review draft court orders and email comments to Dodokin Law on same; conference call with R. Dodokin and A. Dhanani to discuss draft orders and court application tomorrow.
11/05/2019	Daniel Weisz	Prepare for and attend in court re Receiver's application to examine A. Hotay and other relief sought; review court order received and email to S. Kansal of TD Bank regarding same.
11/05/2019	Arif Dhanani	Facilitate posting of November 5, 2019 Court Order to Receiver's website.
11/06/2019	Daniel Weisz	Discussion with S. Kansal.
11/07/2019	Anne Baptiste	Filing re banking.
11/11/2019	Daniel Weisz	Exchange emails with R. Dodokin with respect to the communication from A. Hotay's office.
11/14/2019	Anne Baptiste	Prepare October bank reconciliation.
11/15/2019	Daniel Weisz	Review letter from Canada Revenue Agency ("CRA") re amounts owing by Green Line and deemed trust claim.
11/18/2019	Sharon Tse	Review of A/R aging sub-ledgers, financial statements for 2018.
11/19/2019	Arif Dhanani	Call with CRA re HST assessment letter and update on status of file.
11/19/2019	Sharon Tse	Further review of Green Line Transportation Inc. review engagement financial statements.
11/25/2019	Daniel Weisz	Review summary of activities; meet with S. Tse re review of working papers and financial statements; preliminary review of information from A. Hotay including correspondence to RBC re additional bank accounts identified.

December 3, 2019

Invoice 9

Page 2

Date	Professional	Description
11/29/2019	Daniel Weisz	Prepare for and attend conference call with R. Dodokin and A. Dhanani re status of examination scheduled for next week.
		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	5.50	\$ 525	\$ 2,887.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	0.90	\$ 395	355.50
Sharon Tse	Senior Manager	1.00	\$ 395	395.00
Anne Baptiste	Estate Administrator	0.20	\$ 110	22.00
<b>Total hours and professional fees</b>		<b>7.60</b>		<b>\$ 3,660.00</b>
<b>HST @ 13%</b>				<b>475.80</b>
<b>Total payable</b>				<b>\$ 4,135.80</b>

**VISA/MASTERCARD**

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

**WIRE PAYMENT DETAILS**

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
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  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

**Date** January 7, 2020

**Client** 7837327  
**Invoice** 10  
**No.** 5867422

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period December 1, 2019 to December 31, 2019.

Date	Professional	Description
12/02/2019	Daniel Weisz	Review of documents provided by A. Hotay and TD Bank; prepare for meeting with R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin Law") and S. Tse; meet with S. Tse and R. Dodokin; subsequent meeting with R. Dodokin; review summary of activities.
12/02/2019	Sharon Tse	Prepare for and meet with D. Weisz and R. Dodokin re analysis of financial statements, requirements under standards & professional requirements.
12/03/2019	Daniel Weisz	Exchange emails with R. Dodokin re the status of today's scheduled examination.
12/05/2019	Sharon Tse	Review of additional emails.
12/05/2019	Daniel Weisz	Review information provided by counsel re A. Hotay and email to R. Dodokin re same.
12/06/2019	Anne Baptiste	Filing re banking.
12/09/2019	Daniel Weisz	Email to RBC to follow up on November email re additional accounts identified; review response from RBC, review file and reply to RBC.
12/10/2019	Daniel Weisz	Review email from R. Dodokin; preliminary review of information received from RBC.
12/11/2019	Daniel Weisz	Review of information from RBC and email to R. Dodokin regarding same; discussion with R. Dodokin; discussion with A. Dhanani on status.
12/17/2019	Daniel Weisz	Exchange emails with R. Dodokin.
12/19/2019	Daniel Weisz	Discussion with R. Dodokin re the examinations conducted yesterday.
12/23/2019	Daniel Weisz	Review R. Dodokin reporting letter re examinations held; review R. Dodokin invoice; discussion with R. Dodokin re examinations report.
12/30/2019	Daniel Weisz	Review and filing of emails.

January 7, 2020

Invoice 10

Page 2

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	4.40	\$ 525	\$ 2,310.00
Sharon Tse	Senior Manager	3.00	\$ 395	1,185.00
Anne Baptiste	Estate Administrator	0.10	\$ 110	11.00
<b>Total hours and professional fees</b>		<b>7.50</b>		<b>\$ 3,506.00</b>
<b>HST @ 13%</b>				<b>455.78</b>
<b>Total payable</b>				<b>\$ 3,961.78</b>

**VISA/MASTERCARD**

Payments can be made by calling the Accounts Receivable Department at 847.726.0483.

**WIRE PAYMENT DETAILS**

Please contact Donna Nishimura at 847.727.3552 for wire instructions.

Invoices are due upon receipt.  
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](http://www.rsmcanada.com)

To: **RSM Canada Limited**  
**Court-appointed Receiver and Manager of**  
**Green Line Transportation Inc.**  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

Date: February 7, 2020

Client: 7837327  
 Invoice: 11  
 No. 5891946

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period January 1, 2020 to January 31, 2020.

Date	Professional	Description
01/07/2020	Daniel Welsz	Review summary of activities; discussion with R. Dodokin of Dodokin Law & Conflict Resolution in preparation for conference call this afternoon; prepare for and attend conference call with S. Kansal of TD Bank, G. Bowden of Lee, Bowden, Nightingale LLP and R. Dodokin re status of the receivership and discussion with A. Dhanani on same.
01/10/2020	Daniel Welsz	Exchange emails with R. Dodokin re status.
01/10/2020	Anne Baptiste	Prepare bank reconciliation.
01/14/2020	Daniel Welsz	Discussion with R. Dodokin re her discussion with TD Bank re the status of various matters.
01/17/2020	Anne Baptiste	Prepare bank reconciliation.
01/24/2020	Daniel Welsz	Email to R. Dodokin re status.
01/24/2020	Anne Baptiste	Filing re banking.
01/27/2020	Arif Dhanani	Review of email from TFG Financial and respond thereto.
01/27/2020	Daniel Welsz	Discussion with R. Dodokin on status of the receivership administration.
01/30/2020	Daniel Welsz	Discussions with S. Kansal and R. Dodokin re the status of various matters.
		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 7, 2020

Invoice 11

Page 2

**FEE SUMMARY**

Professional	Level	Hours	Rate	Fees
Daniel R. Welsz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	2.60	\$ 525	\$ 1,365.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	0.30	\$ 395	118.50
Anne Baptiste	Estate Administrator	0.30	\$ 110	33.00
<b>Total hours and professional fees</b>		<b>3.20</b>		<b>\$ 1,516.50</b>
<b>Disbursements</b>				
Dodokin Law & Conflict Resolution account dated November 13, 2019 (attached)				14,281.51
Dodokin Law & Conflict Resolution account dated December 23, 2019 (attached)				10,925.73
<b>Total disbursements</b>				<b>\$ 25,207.24</b>
<b>Total professional fees and disbursements</b>				<b>\$ 26,723.74</b>
<b>HST @ 13%</b>				<b>3,013.73</b>
<b>Total payable</b>				<b>\$ 29,737.47</b>

**VISA/MASTERCARD**

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

**WIRE PAYMENT DETAILS**

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
RSM Canada Limited


**RSM**

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  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

Date March 5, 2020

Client 7837327  
 Invoice 12  
 No. 5917641

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period February 1, 2020 to February 29, 2020.

Date	Professional	Description
02/03/2020	Daniel Weisz	Review summary of activities.
02/04/2020	Daniel Weisz	Discussion with R. Dodokin of Dodokin Law & Conflict Resolution on status ("Dodokin"); review accounts rendered by Dodokin.
02/07/2020	Anne Baptiste	Prepare bank reconciliation.
02/20/2020	Daniel Weisz	Review and respond to email from R. Dodokin re proceeding to finalize the receivership administration.
02/21/2020	Anne Baptiste	Filing re banking.
02/21/2020	Daniel Weisz	Commence drafting second report to court (the "Report to Court").
02/24/2020	Daniel Weisz	Discussion with E. Odeh the report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act ("BIA Report") required; work on the Report to Court; discussion with R. Dodokin on same.
02/26/2020	Daniel Weisz	Review draft BIA Report and discussion with E. Odeh on same.
02/26/2020	Echa Odeh	Prepare draft Statement of Receipts and Disbursements (the "R&D") and draft BIA Report.
02/27/2020	Echa Odeh	Reconcile billings and payments received and update the R&D.
		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.

March 5, 2020  
 Invoice 12  
 Page 2

### FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	4.50	\$ 525	\$ 2,362.50
Echa Odeh	Senior Manager	2.30	\$ 225	517.50
Anne Baptiste	Estate Administrator	0.20	\$ 110	22.00
<b>Total hours and professional fees</b>		<b>7.00</b>		<b>\$ 2,902.00</b>
<b>HST @ 13%</b>				<b>377.26</b>
<b>Total payable</b>				<b>\$ 3,279.26</b>

#### VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

#### WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
 RSM Canada Limited



GST/HST: 80784 1440 RT 0001

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 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  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

Date April 12, 2020

Client 7837327  
 Invoice 13  
 No. 5959850

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period March 1, 2020 to March 31, 2020.

Date	Professional	Description
03/03/2020	Daniel Weisz	Review email from R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin") re opinion on security; review status of legal accounts and discussion with E. Odeh on same; work on report to court; review draft notice of motion and draft order and email to R. Dodokin re same.
03/03/2020	Echa Odeh	Review of updated information, amend Interim Statement of Receipts and Disbursements ("SRED") for the period ending December 31, 2019; prepare SR&D for period ending February 29, 2020.
03/04/2020	Daniel Weisz	Review HST collection letter from Canada Revenue Agency ("CRA"); forward same to R. Dodokin and discussions with R. Dodokin re same; review summary of activities.
03/04/2020	Arif Dhanani	Call with CRA re HST refunds and amount outstanding to CRA; discussion with D. Weisz re CRA.
03/05/2020	Daniel Weisz	Review files and draft letter to CRA in response to deemed trust request and email to R. Dodokin re same; review draft report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act ("BIA Report") and SRED and discussion with E. Odeh on same; review opinion on security and discussion with R. Dodokin on same; review SRED for the report to Court and discussion with E. Odeh on same; review revised legal opinion and discussion with R. Dodokin on same; review and update report to court.
03/05/2020	Echa Odeh	Prepare draft affidavit of fees; prepare draft schedule of fees.
03/06/2020	Anne Baptiste	Filing re banking.
03/09/2020	Arif Dhanani	Review Receiver's report to court.
03/10/2020	Daniel Weisz	Review and update report to court; discussion with R. Dodokin on same.

April 12, 2020  
 Invoice 13  
 Page 2

Date	Professional	Description
03/11/2020	Daniel Weisz	Review and respond re emails from R. Dodokin re finalization of receivership administration.
03/13/2020	Daniel Weisz	Update report to court; review updated draft notice of motion and discharge order and emails to R. Dodokin re same; review and swear affidavit of fees.
03/20/2020	Anne Baptiste	Prepare bank reconciliation.
03/23/2020	Daniel Weisz	Exchange emails with R. Dodokin re status and finalization of the receivership.
03/27/2020	Daniel Weisz	Review correspondence to Blue Chip Leasing.
		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	10.80	\$ 525	\$ 5,670.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	1.10	\$ 395	434.50
Echa Odeh	Senior Associate	1.60	\$ 225	360.00
Anne Baptiste	Estate Administrator	0.20	\$ 110	22.00
<b>Total hours and professional fees</b>		<b>13.70</b>		<b>\$ 6,486.50</b>
<b>Disbursements</b>				
Dodokin Law & Conflict Resolution account dated February 28, 2020 (attached)				3,490.29
Dodokin Law & Conflict Resolution account dated March 11, 2020 (attached)				4,194.28
Dodokin Law & Conflict Resolution account dated April 3, 2020 (attached)				2,023.05
<b>Total disbursements</b>				<b>\$ 9,707.62</b>
<b>Total professional fees and disbursements</b>				<b>\$ 16,194.12</b>
<b>HST @ 13%</b>				<b>1,779.32</b>
<b>Total payable</b>				<b>\$ 17,973.44</b>

#### VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

#### WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
 RSM Canada Limited


  
**RSM**

GST/HST: 60784-1440-RT-0001

**RSM CANADA LIMITED**  
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 11 King St. W., Suite 700, Box 27  
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 T: +1 416 480 0160  
 F: +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited  
 Court-appointed Receiver and Manager of  
 Green Line Transportation Inc.  
 11 King St. W., Suite 700  
 Toronto, ON M5H 4C7

Date June 4, 2020

Client 7837327  
 Invoice 14  
 No. 6029466

For professional services with respect to the appointment of RSM Canada Limited as Court-Appointed Receiver and Manager of Green Line Transportation Inc. ("Green Line" or the "Company") for the period April 1, 2020 to May 31, 2020 and to estimated fees from June 1, 2020 to completion.

Date	Professional	Description
04/02/2020	Daniel Weisz	Review summary of activities and email to R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin").
04/03/2020	Daniel Weisz	Review accounts rendered by Dodokin.
04/09/2020	Daniel Weisz	Review account to TD Bank re R. Dodokin invoices.
04/17/2020	Daniel Weisz	Review email sent by R. Dodokin and discussion with R. Dodokin re same.
04/22/2020	Anne Baptiste	Prepare March bank reconciliation.
05/12/2020	Anne Baptiste	Prepare April bank reconciliation.
June 1, 2020 to completion		Estimate to complete the receivership administration, including updating and finalizing the Receiver's report to court; preparation of an interim statement of receipts and disbursements, discussions/correspondence with TD Bank and/or its counsel, attendance in Court (via Zoom) re application for the discharge of the Receiver, other administrative matters.
		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.

June 4, 2020  
 Invoice 14  
 Page 2

### FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	0.70	\$ 525	\$ 367.50
Anne Baptiste	Estate Administrator	0.40	\$ 110	44.00
		<u>1.10</u>		<u>\$ 411.50</u>
Estimated fees from June 1, 2020 to completion				3,500.00
Total hours and professional fees				\$ 3,911.50
HST @ 13%				508.50
Total payable				\$ 4,420.00

#### VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.728.0483.

#### WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.  
 RSM Canada Limited

## EXHIBIT "B"

This is Exhibit "B" to the Affidavit of  
Daniel Weisz, sworn on June 8, 2020



---

A Commissioner for the taking of Affidavits, etc.

*Notary*

**EXHIBIT "B"**

**Calculation of Average Hourly Billing Rates of  
RSM Canada Limited  
for the Period October 1, 2019 to May 31, 2020 and to completion**

Invoice No.	Billing Period	Total Fees	Disbursements	HST	Hours	Average Hourly Rate	Total
8	October 1, 2019 to October 31, 2019	\$ 13,008.00	-	\$ 1,691.04	28.10	\$ 462.92	\$ 14,699.04
9	November 1, 2019 to November 30, 2019	\$ 3,660.00	-	\$ 475.80	7.60	\$ 481.58	\$ 4,135.80
10	December 1, 2019 to December 31, 2019	\$ 3,506.00	-	\$ 455.78	7.50	\$ 467.47	\$ 3,961.78
11*	January 1, 2020 to January 31, 2020	\$ 1,516.50	-	\$ 197.15	3.20	\$ 473.91	\$ 1,713.65
12	February 1, 2020 to February 29, 2020	\$ 2,902.00	-	\$ 377.26	7.00	\$ 414.57	\$ 3,279.26
13**	March 1, 2020 to March 31, 2020	\$ 6,486.50	-	\$ 843.25	13.70	\$ 473.47	\$ 7,329.75
14***	April 1, 2020 to May 31, 2020 and estimated to completion	\$ 3,911.50		\$ 508.50	8.10	\$ 482.90	\$ 4,420.00
<b>Total</b>		<b>\$ 34,990.50</b>	<b>\$ -</b>	<b>\$ 4,548.78</b>	<b>75.20</b>	<b>\$ 465.30</b>	<b>\$ 39,539.28</b>

\* Disbursements, which consists of \$25,207.24 in legal fees and HST of \$2,816.58, in respect of accounts rendered by Dodokin Law & Conflict Resolution is not shown in the above table.

\*\* Disbursements, which consists of \$9,707.62 in legal fees and HST of \$936.07, in respect of accounts rendered by Dodokin Law & Conflict Resolution is not shown in the above table.

\*\*\* Hours represents actual hours of 1.1 to May 31, 2020 and estimated hours of 7 hours to completion.

# Tab J

Court File No.: CV-19-621613-00CL

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

**BETWEEN:**

**THE TORONTO-DOMINION BANK**

**Plaintiff**

**- and -**

**GREEN LINE TRANSPORTATION INC.**

**Defendant**

**APPLICATION UNDER Section 101 of the *Courts of Justice Act* and section 243 of the *Bankruptcy and Insolvency Act***

**AFFIDAVIT OF ROBIN A. DODOKIN**

I, Robin A. Dodokin, of the City of Toronto, in the Province of Ontario, MAKE  
OATH AND SAY:

1. I am a lawyer with the law firm of Dodokin Law & Conflict Resolution ("Dodokin Law"), lawyer for the court appointed receiver, RSM Canada Limited (the "Receiver") in respect of Green Line Transportation Inc. (the "Debtor"), and, as such, have knowledge of the matters contained in this Affidavit.
2. The Receiver was appointed as receiver and manager pursuant to the Order of Justice Hainey dated July 21, 2019 (the "Order").

- 2 -

3. Dodokin Law has prepared Statements of Account in connection with its mandate as counsel to the Receiver, detailing its services rendered and disbursements incurred, specifically:

- (a) An account dated November 13, 2019 in respect of the period from October 4, 2019 to and including November 13, 2019 in the amount of \$15,767.67. Attached hereto and marked as Exhibit "A" is a true copy of the said Statement of Account.
- (b) An account dated December 23, 2019 in respect of the period from November 21, 2019 to and including December 19, 2019 in the amount of \$12,256.15. Attached hereto and marked as Exhibit "B" is a true copy of the said Statement of Account.
- (c) An account dated February 28, 2020 in respect of the period from January 3, 2020 to and including February 28, 2020 in the amount of \$ 3856.11. Attached hereto and marked as Exhibit "C" is a true copy of the said Statement of Account.
- (d) An account dated March 11, 2020 in respect of the period from March 3, 2020 to and including March 11, 2020 in the amount of \$ 4611.65. Attached hereto and marked as Exhibit "D" is a true copy of the said Statement of Account.

(e) An account dated April 3, 2020 in respect of the period from March 12, 2020 to and including April 3, 2020 in the amount of \$ 2175.93. Attached hereto and marked as Exhibit "E" is a true copy of the said Statement of Account. These accounts total \$38,667.51.

4. We also require court approval of the estimated future legal fees and disbursements of \$ 4265.00 that will be incurred to complete the Receiver's mandate relating to assembly and service of the motion record, attendance at the motion, service of the order sought and delivery of the documents to the creditor. The fees of the affiant and/or her law clerk are estimated at \$2000.00 plus HST of \$265 for a total of \$2265.00. The disbursements are estimated copying and scanning of motion record for parties on the service list without email addresses \$1000.00 and process server fees of \$1000.00. The estimates of the disbursements are based on the related disbursement costs for the November 5, 2019 motion and referenced in the November 13, 2019 account.

5. Dodokin Law has been retained to provide legal services and advice to the Receiver in the ordinary course, pursuant to the terms of the Receiver's mandate to take possession and realize upon the assets of the Debtor, conduct examinations and review documentation in respect of the examinations and to report to the Receiver and to investigate various activities and business affairs of the Debtor which may be of interest and concern to the Court and to the Creditors.

6. As outlined and explained in the Receiver's Second Report the Receiver has been unable to ascertain the location of the Debtor's business premises, asset and books and records which has resulted in the Receiver making the following investigations and actions including: (a) reviewing the Financial Statements and Accounts Receivable Reports; (b) locating and communicating with creditors on the Accounts Receivable Reports; (c) communicating with the creditors on the PPSA search of the Debtor; (d) communicating with the former shareholders and current shareholders of the Debtor and conducting examinations; (e) writing to financial institutions and determining where the Debtor had bank accounts, and communications with CRA; (f) when requested reviewing security held by equipment financiers who wanted to locate and realize on their collateral; (g) conducting examinations of former shareholders of the Debtor and of the Debtor's external accountant and his staff; (h) responding to CRA communications and from other creditors and parties; (i) seeking the orders at the motion referenced in the Receiver's Second Report and (j) vetting Bank security documentation and all other communications and enquires throughout.

7. The legal services provided by Dodokin Law can be summarized as follows:

- (a) Reviewing the Debtor's Financial Statements and the Debtor's external accountant's working papers and supporting documentation and comparison to the Debtor's Financial Statement and Aging A/R

summaries in preparation of examinations of external accountant and his staff;

- (b) Scheduling, preparing for and conducting examinations for discovery of two individuals from the Debtor's External Accountant's office and reporting to the Receiver and communicating with lawyer for External Accountant;
- (c) Reviewing security held by The Toronto-Dominion Bank and writing report to Receiver regarding validity and enforceability of the security;
- (d) Reviewing correspondence from CRA regarding HST claim and researching legal issues related to CRA position;
- (e) Communicating with Debtor's external bookkeeper and reporting to Receiver;
- (f) Drafting Motion record and revising First Receiver's report and attending Court November 5, 2019 for the first motion;
- (g) Reviewing security held by Blue Chip Leasing and providing opinion to Receiver drafting and assembly of Motion Record and review Second Report and advise to Receiver; and
- (h) Responding to correspondence from various creditors and their lawyer and all other communications pertaining to the receivership and communication

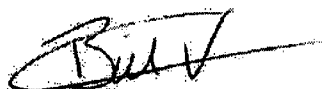
- 6 -

with the Receiver regarding other receivership issues as outlined in the attached legal accounts.

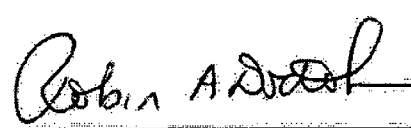
8. I have reviewed the Dodokin Law invoices to the Receiver, attached hereto, and I verily believe the accounts reflect the services provided during the time period of October 4, 2019 to April 3, 2020.

9. I make this Affidavit in support of an application to the Court for approval of the Dodokin Law fees and disbursements as legal counsel to the Receiver in the amount of \$38,667.51 inclusive of HST plus approval of the estimated ongoing legal fees and disbursements of \$4265.00 to complete the Receiver's mandate of and for no other or improper purpose.

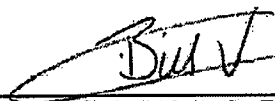
**SWORN BEFORE ME** at the City of  
Toronto, in the Province of Ontario on  
June 5, 2020



A Commissioner for Taking Affidavits

  
Robin A. Dodokin

This is Exhibit "A" referred to in the Affidavit of Robin A.  
Dodokin sworn June 5 , 2020



---

*Commissioner for Taking Affidavits (or as may be)*

**Dodokin Law & Conflict Resolution**  
 6 Adelaide Street East  
 Suite 1000  
 TORONTO, Ontario M5C 1H6  
 Canada  
 416-300-6515

**Daniel Weisz**  
 RSM Canada Limited,  
 11 King Street West  
 Suite 700  
 Toronto, ON M5H4C7  
 Canada

**Balance** \$15,767.67  
**Invoice #** 00206  
**Invoice Date** November 13, 2019  
**Payment Terms** Due on Receipt  
**Due Date** November 13, 2019

**In the matter of the receivership of Green Line Transportation Inc. (50002-001)**

**Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
10/04/2019	DCR	Communicate with client	call to receiver ( Danny and Arif) re next steps and motion	\$420.00	0.20	\$84.00
10/04/2019	DCR	communicate with other	letter to Noor Financial Services re regarding the production of books and records and scheduling examinations	\$420.00	0.30	\$126.00
10/04/2019	DCR	Drafting document	prepare a section of Receiver's First Report regarding examinations of former shareholders, and various attachments	\$420.00	1.00	\$420.00
10/07/2019	DCR	Revising document	review and revise Receiver's First Report	\$420.00	1.60	\$672.00
10/08/2019	DCR	communicate with other	Call from Services from Noor Financial	\$420.00	0.20	\$84.00
10/08/2019	DCR	communicate with other	call from re bookkeeping for GL	\$420.00	0.30	\$126.00
10/09/2019	DCR	Drafting document	draft order for examination, approval of activities and fees and receipts and disbursements	\$420.00	1.40	\$588.00
10/09/2019	DCR	Communicate with client	communicate with Arif re ( personal injury- vehicle accident) statement of claim and response and orders to be obtained regarding examination	\$420.00	0.20	\$84.00
10/09/2019	DCR	Instruct clerk	Instruct clerk re service list, assembly of record and service issues and fee affidavit	\$420.00	0.10	\$42.00
10/09/2019	DCR	Revising document	revise Notice of Motion to reflect additional orders sought and send to receiver for approval, revise Service List to reflect additional parties and new contact information	\$420.00	0.60	\$252.00

10/09/2019	DCR	law clerk	Angela: preparation of motion record index of exhibits and other court docs for Robin to review, first draft of fee affidavit, communicate with process server	\$125.00	1.80	\$225.00
10/10/2019	DCR	communicate with lawyer	prepare a letter to Brown Beatty regarding his client's action against GL and stay of proceedings for the receiver to review, review the statement of claim and communicate to the receiver.	\$420.00	0.50	\$210.00
10/10/2019	DCR	memo to file	memo to file re: written telephone conversations to GL re bookkeeping services to GL	\$420.00	0.50	\$210.00
10/10/2019	DCR	Reviewing documents	review account receivable reports and certificates from GL to TD bank (2018-2019) produced today and report to client	\$420.00	0.60	\$252.00
10/15/2019	DCR	communicate with other	communicate with court re dates for receiver's motion.	\$420.00	0.30	\$126.00
10/15/2019	DCR	Revising document	proofread and revise motion docs, notice of motion, orders, fee affidavit and instruct clerk	\$420.00	1.20	\$504.00
10/16/2019	DCR	communicate with lawyer	call 1	\$420.00	0.20	\$84.00
10/16/2019	DCR	Communicate with client	call to client DW	\$420.00	0.20	\$84.00
10/16/2019	DCR	Revising document	review and suggest revisions to receiver's court report	\$420.00	1.80	\$572.00
10/17/2019	DCR	Revising document	review and revise further draft of Report and Order and communicate with client	\$420.00	1.00	\$420.00
10/17/2019	DCR	Instruct clerk	Instruct clerk re assembly of record and service issues	\$420.00	0.50	\$210.00
10/17/2019	DCR	Reviewing documents	review and update Service List with additional information and parties	\$420.00	0.20	\$84.00
10/17/2019	DCR	Revising document	revise fee affidavit	\$420.00	0.20	\$84.00
10/18/2019	DCR	communicate with lawyer	call from lawyer for Blue Chip re lease and motion	\$420.00	0.30	\$126.00
10/18/2019	DCR	Communicate with client	various communications with Arif and Denny regarding finalizing report and service and next steps	\$420.00	0.60	\$252.00
10/18/2019	DCR	law clerk	further revisions and assembly motion record, arrange for copying and service	\$125.00	3.30	\$412.50
10/21/2019	DCR	communicate with other	communicate with process server re service issues and pick up	\$420.00	0.30	\$126.00
10/21/2019	DCR	law clerk	Angela service via email and courier on Service List, assemble materials and searches for process server pick up and preparation of affidavits of service	\$125.00	5.00	\$625.00
10/22/2019	DCR	Instruct process server	calls from process server re service issues	\$420.00	0.20	\$84.00
10/22/2019	DCR	communicate with other	emails from RBC, Boddin and BNS re motion	\$420.00	0.20	\$84.00

10/22/2019	DCR	Communicate with client	report to client	\$420.00	0.20	\$84.00
10/22/2019	DCR	law clerk	Angela- deal with various e- service issues, updating Service List and responding to FBC email, Wells Fargo email, dealing with undeliverable emails	\$125.00	2.00	\$250.00
10/23/2019	DCR	Instruct process server	call from process server re progress on service	\$420.00	0.20	\$84.00
10/23/2019	DCR	communicate with other	call from [REDACTED]	\$420.00	0.10	\$42.00
10/23/2019	DCR	communicate with lawyer	email from lawyer for Dillon and Tate	\$420.00	0.20	\$84.00
10/24/2019	DCR	memo to file	communicate with process server re service list and additional searches	\$420.00	0.30	\$126.00
10/30/2019	DCR	communicate with other	Instruct process server re affidavit of service and service issues	\$420.00	0.20	\$84.00
10/30/2019	DCR	Communicate with client	email from client re receivership issues	\$420.00	0.20	\$84.00
10/31/2019	DCR	communicate with other	Instruct process server re filing issues and web stick	\$420.00	0.20	\$84.00
11/03/2019	DCR	Drafting document	send alternate draft orders for receiver's consideration	\$420.00	0.20	\$84.00
11/04/2019	DCR	Revising documents	revisions to final order	\$420.00	0.20	\$84.00
11/04/2019	DCR	Communicate with client	call with Danny and Arif	\$420.00	0.20	\$84.00
11/04/2019	DCR	communicate with lawyer	email [REDACTED], email [REDACTED]	\$420.00	0.20	\$84.00
11/04/2019	DCR	Plan and prepare	preparation for motion	\$420.00	0.80	\$336.00
11/04/2019	DCR	communicate with other	email to Commercial List Office	\$420.00	0.10	\$42.00
11/04/2019	DCR	communicate with other	process server email re final service issue	\$420.00	0.10	\$42.00
11/05/2019	DCR	Attendance at court	Attend Commercial court for Receiver's motion and attend to having Order entered and instruct Clerk re service.	\$420.00	3.00	\$1,260.00
11/05/2019	DCR	law clerk	Angela- schedule Hotay Dec 3, 2019 examination, prepare the notice of examination and arrange for service of letter, notice and order	\$125.00	1.30	\$162.50
11/08/2019	DCR	law clerk	Attending to service of November 5, 2019 order to service list by email and mail. Angela Marks and preparation of three affidavits of service	\$125.00	3.60	\$475.00
11/11/2019	DCR	communicate with other	call from [REDACTED] re Hotay Professional Corporation's document production and email and response	\$420.00	0.40	\$168.00
11/11/2019	DCR	communicate with lawyer	call from Murray Steber- lawyer for Hotay	\$420.00	0.20	\$84.00
11/18/2019	DCR	Revising document	review and revise all of service RD and AM	\$420.00	0.20	\$84.00

11/13/2019	DCR	communicate with lawyer	communicate to Hotay lawyer- send notice, motion record and orders	\$480.00	0.20	\$94.00
11/13/2019	DCR	Drafting document	draft response to [redacted] for client comment and obtain instructions	\$480.00	0.20	\$94.00

**Totals:** 38.30 \$11,432.00

### Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
10/21/2019	DCR	searches	cybermahn corporate profile report update for process server on GL	\$23.82	1.0	\$23.82
10/22/2019	DCR	Courier/ Canada Post	Service of Nov 5 Motion by courier to Ford Credit (Edmonton) and TGF Financial (Surrey BC)	\$88.03	1.0	\$88.03
10/30/2019	DCR	photocopies and courier	Ritch Canada Inc - scan, photocopying and tab motion record- 19 copies. Invoice TOR10100288	\$1,161.57	1.0	\$1,161.57
11/05/2019	DCR	Courier/ Canada Post	registered mail on hotay November 5, 2019, order and notice of examination	\$15.03	1.0	\$15.03
11/06/2019	DCR	registered mail/postage	postage re service of November 5, 2019 Order	\$12.54	1.0	\$12.54
11/07/2019	DCR	process server fees	Service of 15 motions records for the November 5, 2019 motion throughout the GTA and Niagara Falls. McRoberts Legal Services Inc. Invoice 163257	\$1,570.52	1.0	\$1,570.52

**Expense Total:** \$2,849.51

### Adjustments

Item	Applied To	Type	Description	Base	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$11,432.00	13.0%	\$1,486.16

**Addition Total:** \$1,486.16

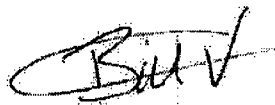
### Terms & Conditions:

HST Number: 82781-1894- RT001

Please make cheque payable to "Robin A. Dodokiri Professional Corporation"

<b>Time Entry Sub-Total:</b>	<b>\$11,432.00</b>
<b>Expense Sub-Total:</b>	<b>\$2,849.51</b>
<b>Sub-Total:</b>	<b>\$14,281.51</b>
<b>Additions:</b>	<b>\$1,486.16</b>
<b>Total:</b>	<b>\$15,767.67</b>
<b>Amount Paid:</b>	<b>\$0.00</b>
<b>Balance Due:</b>	<b>\$15,767.67</b>

This is Exhibit "B" referred to in the Affidavit of Robin A.  
Dodokin sworn June 5 , 2020

A handwritten signature in black ink, appearing to read "Bill V.", is written over a horizontal line.

Commissioner for Taking Affidavits (or as may be)

**Dodokin Law & Conflict Resolution**

6 Adelaide Street East

Suite 1000

TORONTO, Ontario M5C 1H6

Canada

416-300-6515

**Daniel Weisz**

RSM Canada Limited, 11 King Street West

Suite 700

Toronto, ON M5H4C7

Canada

**Balance****\$12,256.15****Invoice #****00209****Invoice Date****December 23, 2019****Payment Terms****Due on Receipt****Due Date****December 23, 2019****In the matter of the receivership of Green Line Transportation Inc. (50002-001)****Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
11/21/2019	RAD	Reviewing documents	preliminary review hotay working papers 2016-2018	\$420.00	1.00	\$420.00
11/21/2019	RAD	communicate with lawyer	communication from hotay lawyer and report to clients	\$420.00	0.20	\$84.00
11/27/2019	RAD	communicate with lawyer	set up call with lawyer for Abdul Hotay.	\$420.00	0.10	\$42.00
11/28/2019	RAD	communicate with lawyer	call to Murray Steber and report to Client re Abdul Hotay	\$420.00	0.50	\$210.00
11/29/2019	RAD	communicate with lawyer	call from Murray Steber	\$420.00	0.30	\$126.00
11/29/2019	RAD	Communicate with client	conference call with Danny and Anif re examination	\$420.00	0.40	\$168.00
12/02/2019	RAD	preparation for examinations- review docs and outline questions	meet with Sharon and Danny at RSM regarding Review Engagement process and financial statements in preparation of examination of Abdul Hotay and a rep of Hotay PC/	\$420.00	2.50	\$1,050.00
12/02/2019	RAD	communicate with lawyer	calls and emails with Murray Steber regarding the examination of Abdul Hotay/ Hotay PC	\$420.00	0.30	\$126.00
12/02/2019	RAD	Reviewing documents	review of	\$420.00	0.40	\$168.00
12/05/2019	RAD	Reviewing documents	more accounting docs from Hotay lawyer	\$420.00	0.50	\$210.00
12/05/2019	RAD	communicate with lawyer	communications Lawyer for Hot	\$420.00	0.30	\$126.00

12/09/2019	RAD	communicate with lawyer	communicate with Hotay lawyer re place for examinations	\$420.00	0.20	\$84.00
12/10/2019	RAD	law clerk	arrange December 18 examinations at Aichison and Demnan, prepare Notices of Examination for	\$125.00	1.20	\$200.00
12/10/2019	RAD	communicate with lawyer	serve Notices of Examinations on Lawyer for Hotay PC December 18 2019	\$420.00	0.20	\$84.00
12/11/2019	RAD	communicate with lawyer	email to _____ re examinations of Hotay	\$420.00	0.10	\$42.00
12/11/2019	RAD	Communicate with client	call from Danny r	\$420.00	0.20	\$84.00
12/11/2019	RAD	Instruct clerk	Instruct clerk re exhibit briefs	\$420.00	0.20	\$84.00
12/12/2019	RAD	LS20 Document Production	review _____ statements	\$420.00	1.00	\$420.00
12/12/2019	RAD	law clerk	Law Clerk prepare exhibit index and Hotay briefs and arrange for copying	\$125.00	4.00	\$500.00
12/12/2019	RAD	Reviewing documents	reviewing and organizing working papers, FS and supporting doc produced by Hotay PC	\$420.00	2.70	\$1,134.00
12/17/2019	RAD	preparation for examinations- review docs and outline questions	preparation of examination of _____ external GL accountants (in excess of 300 pages of docs produced by Hotay PC)	\$420.00	4.40	\$1,848.00
12/18/2019	RAD	attend examinations for discovery or court ordered examinations	attend examination of _____	\$420.00	5.00	\$2,100.00
12/19/2019	RAD	Communicate with client	call to Danny report	\$420.00	0.20	\$84.00
12/19/2019	RAD	Communicate with client	written report	\$420.00	2.00	\$840.00
				<b>Total:</b>	<b>28.30</b>	<b>\$10,234.00</b>

**Expenses**

Date	EE	Activity	Description	Cost	Quantity	Line Total
12/11/2019	RAD	photocopies and courier	Hotay docs scanned and copy for exhibit brief Digital Print Solutions Invoice 15388	\$322.22	1.0	\$322.22
12/11/2019	RAD	attend examinations for discovery or court ordered examinations	Network West Reporting Invoices 437215- cancellation fee, _____ December 3 2019	\$281.37	1.0	\$281.37
12/18/2019	RAD	third party disbursements	Digital Print solutions copy and bind more external accountant docs	\$88.14	1.0	\$88.14

Expense Total: \$691.73

**Adjustments**

Item	Applied To	Type	Description	Base	Percent	Line Total
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Tax	Time Entries	% - Percentage	HST	\$10,234.00	13.0%	\$1,330.42
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Addition Total: \$1,330.42

**Terms & Conditions:**

HST Number: 82781 1894- RTD01

Please make cheque payable to "Robin A. Dodolin Professional Corporation"

Time Entry Sub-Total:	\$10,234.00
Expense Sub-Total:	\$661.73
Sub-Total:	\$10,925.73
Additions:	\$1,330.42
Total:	\$12,256.15
Amount Paid:	\$0.00
Balance Due:	\$12,256.15

This is Exhibit "C" referred to in the Affidavit of Robin A.  
Dodokin sworn June 5 , 2020

A handwritten signature in black ink, appearing to read "Bill V.", is written over a horizontal line.

Commissioner for Taking Affidavits (or as may be)

**Dodokin Law & Conflict Resolution**  
 6 Adelaide Street East  
 Suite 1000  
 TORONTO, Ontario M5C 1H6  
 Canada  
 416-300-6515

**Daniel Weisz**  
 RSM Canada Limited, 11 King Street West  
 Suite 700  
 Toronto, ON M5H4G7  
 Canada

**Balance** \$3,856.11  
**Invoice #** 00215  
**Invoice Date** February 28, 2020  
**Payment Terms** Due on Receipt  
**Due Date** February 28, 2020

**In the matter of the receivership of Green Line Transportation Inc. (50002-001)**

### Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
01/07/2020	RAD	Communicate with client	call from Danny Weisz	\$420.00	0.20	\$84.00
01/07/2020	RAD	communicate with other	conference call client and creditor	\$420.00	0.30	\$126.00
01/24/2020	RAD	Communicate with client	respond to email from Danny Weisz	\$420.00	0.10	\$42.00
01/27/2020	RAD	Communicate with client	call from Danny Weisz	\$420.00	0.10	\$42.00
01/28/2020	RAD	communicate with lawyer	email from [redacted] and email from Arif re creditor and response	\$420.00	0.30	\$126.00
01/30/2020	RAD	Communicate with client	call from Danny Weisz	\$420.00	0.20	\$84.00
02/20/2020	RAD	communicate with other	call from [redacted]	\$420.00	0.20	\$84.00
02/20/2020	RAD	Communicate with client	report to client	\$420.00	0.10	\$42.00
02/24/2020	RAD	Communicate with client	call with Danny	\$420.00	0.10	\$42.00
02/24/2020	RAD	communicate with other	order transcripts from Network West	\$420.00	0.20	\$84.00
02/26/2020	RAD	Drafting document	draft notice of motion, order and fee affidavit	\$420.00	2.00	\$840.00
02/27/2020	RAD	Drafting document	further drafting and revisions - motion materials and fee affidavit and communicate with client	\$420.00	2.50	\$1,050.00
02/27/2020	RAD	communicate with other	letter to parties re motion	\$420.00	0.20	\$84.00

02/26/2020	RAD	communicate with other	email to the commercial court re available dates	\$420.00	0.20	\$84.00
				<b>Totals:</b>	<b>6.70</b>	<b>\$2,814.00</b>

**Expenses**

Date	EE	Activity	Description	Cost	Quantity	Line Total
01/03/2020	RAD	searches	Cyberbahn Invoice C80180769 corp search ntario Inc and truck VINS-MTO ownership ( left at former business premises)	\$182.48	1.0	\$182.48
01/07/2020	RAD	Examiners Fees/ Transcripts	Alchileon and Denman Invoice 113654 examinations December 18-2019 of and ( external accountant)	\$483.81	1.0	\$483.81
				<b>Expense Total:</b>		<b>\$676.29</b>

**Adjustments**

Item	Applied To	Type	Description	Base	Percent	Line Total
Tax	Time Entries	%- Percentage	HST	\$2,814.00	13.0%	\$365.82
				<b>Addition Total:</b>		<b>\$365.82</b>

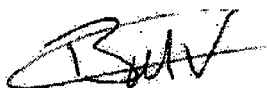
**Terms & Conditions:**

HST Number: 82781 1894- RT001

Please make cheque payable to "Robin A. Doddick Professional Corporation"

<b>Time Entry Sub-Total:</b>	<b>\$2,814.00</b>
<b>Expense Sub-Total:</b>	<b>\$676.29</b>
<b>Sub-Total:</b>	<b>\$3,490.29</b>
<b>Additions:</b>	<b>\$365.82</b>
<b>Total:</b>	<b>\$3,856.11</b>
<b>Amount Paid:</b>	<b>\$0.00</b>
<b>Balance Due:</b>	<b>\$3,856.11</b>

This is Exhibit "D" referred to in the Affidavit of Robin A.  
Dodokin sworn June 5, 2020



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Commissioner for Taking Affidavits (or as may be)

**Dodokin Law & Conflict Resolution**

6 Adelaide Street East  
 Suite 1000  
 TORONTO, Ontario M5C 1H6  
 Canada  
 416-300-6515

**Daniel Welsz**  
 RSM Canada Limited, 11 King Street West  
 Suite 700  
 Toronto, ON M5H4C7  
 Canada

**Balance** \$4,611.65  
**Invoice #** 00218  
**Invoice Date** March 11, 2020  
**Payment Terms** Due on Receipt  
**Due Date** March 11, 2020

**In the matter of the receivership of Green Line Transportation Inc. (50002-001)**

**Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
03/03/2020	RAD	review security and report	review TD security and PPSA search and first draft of opinion	\$420.00	1.60	\$672.00
03/04/2020	RAD	review security and report	further review and editing letter	\$420.00	0.70	\$294.00
03/04/2020	RAD	searches	review point in time corporate profile report and updated PPSA search	\$420.00	0.30	\$126.00
03/04/2020	RAD	legal research	HST letter and research and report to receiver	\$420.00	1.60	\$672.00
03/05/2020	RAD	Revising document	review and revise letter to CRA	\$420.00	0.20	\$84.00
03/06/2020	RAD	Revising document	review and revise second report	\$420.00	1.20	\$504.00
03/06/2020	RAD	communicate with other	order transcripts for November examinations	\$420.00	0.20	\$84.00
03/10/2020	RAD	Communicate with client	call from Danny re second report	\$420.00	0.10	\$42.00
03/11/2020	RAD	instruct clerk	instruct clerk re court docs- index and other motion doc	\$420.00	0.20	\$84.00
03/11/2020	RAD	law clerk	Angela- prepare index and remaining court docs	\$125.00	2.50	\$312.50
03/11/2020	RAD	communicate with court	seek motion dates from commercial court	\$420.00	0.20	\$84.00
03/11/2020	RAD	Revising document	update fee affidavit and assemble	\$420.00	0.30	\$126.00
03/11/2020	RAD	communicate with other	emails to court reporters re status of transcripts	\$420.00	0.20	\$84.00
03/11/2020	RAD	communicate with court	send commercial court continuing matter form to CC re April 6, 2020, motion date	\$420.00	0.10	\$42.00
<b>Totals:</b>					<b>9.40</b>	<b>\$3,210.50</b>

**Expenses**

Date	EE	Activity	Description	Cost	Quantity	Line Total
03/11/2020	RAD	Examiners Fees/ Transcripts	Atchison and Denman Invoice for transcripts of	\$983.78	1.0	\$983.78

Expense Total: \$983.78

**Adjustments**

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$3,210.50	13.0%	\$417.37

Addition Total: \$417.37

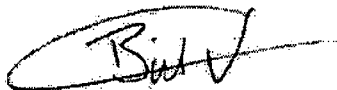
**Terms & Conditions:**

HST Number: 82781 1894- RT001

Please make cheques payable to "Robin A. Dodakín Professional Corporation"

Time Entry Sub-Total:	\$3,210.50
Expense Sub-Total:	\$983.78
Sub-Total:	\$4,194.28
Additions:	\$417.37
Total:	\$4,611.65
Amount Paid:	\$0.00
Balance Due:	\$4,611.65

This is Exhibit "E" referred to in the Affidavit of Robin A.  
Dodokin sworn June 5 , 2020

A handwritten signature in black ink, appearing to read "Bill V.", is written over a horizontal line.

*Commissioner for Taking Affidavits (or as may be)*

**Dodokin Law & Conflict Resolution**  
 6 Adelaide Street East  
 Suite 1000  
 TORONTO, Ontario M5C 1H6  
 Canada  
 416-300-6515

**Daniel Weisz**  
 RSM Canada Limited, 11 King Street West  
 Suite 700  
 Toronto, ON M5H4C7  
 Canada

**Balance** \$2,175.93  
**Invoice #** 00221  
**Invoice Date** April 3, 2020  
**Payment Terms** Due on Receipt  
**Due Date** April 03, 2020

**In the matter of the receivership of Green Line Transportation Inc. (50002-001)**

#### Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
03/12/2020	RAD	Communicate with client	communicate with client - report, date and service	\$420.00	0.20	\$84.00
03/13/2020	RAD	Revising document	final revisions to Order and Notice of Motion and send to client	\$420.00	0.30	\$126.00
03/13/2020	RAD	review security and report	review Blue Chip Leasing Corporations Financing Agreement ( Leases ) and PPSA registration and report to Receiver	\$420.00	1.00	\$420.00
03/23/2020	RAD	communicate with court	confirm with Commercial Court that April 6 2020 date adjourned to a date to be set after June 1	\$420.00	0.20	\$84.00
03/25/2020	RAD	review security and report	receipt of better copies of leases for Blue Chip and report to Danny re validity and enforceability and PPSA registrations	\$420.00	0.80	\$336.00
03/27/2020	RAD	communicate with lawyer	letter to Blue chip Leasing Lawyer	\$420.00	0.30	\$126.00
<b>Totals:</b>					<b>2.80</b>	<b>\$1,176.00</b>

#### Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
04/03/2020	RAD	transcripts	Peel Reporting Invoice T5950 - Dhillon and Tatla examinations September 5, 2019.	\$847.05	1.0	\$847.05

**Expense Total: \$847.05**

#### Adjustments

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$1,176.00	13.0%	\$152.88

Addition Total: \$152.88

**Terms & Conditions:**

HST Number: 82781 1894- RT001

Please make cheque payable to: "Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total: \$1,176.00

Expense Sub-Total: \$847.05

Sub-Total: \$2,023.05

Additions: \$152.88

Total: \$2,175.93

Amount Paid: \$0.00

Balance Due: \$2,175.93

**THE TORONTO-DOMINION BANK**  
Applicant

-and-

**GREEN LINE TRANSPORTATION INC.**  
Respondent

Court File No. CV-19-621613-0001

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT  
TORONTO**

**AFFIDAVIT OF ROBIN A. DODOKIN**

**DODOKIN LAW & CONFLICT RESOLUTION**  
6 Adelaide Street East, Suite 1000  
Toronto ON M5C 1H6

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Lawyers for the Receiver