

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

BETWEEN:

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*.

MOTION RECORD

Motion returnable November 5, 2019 at 10:00 a.m.

October 21, 2019

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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

MOTION RECORD

Motion returnable November 5, 2019 at 10:00 a.m.

DODOKIN LAW & CONFLICT RESOLUTION
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**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

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*

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TAB 1

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

BETWEEN:

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*

NOTICE OF MOTION

RSM Canada Limited, the Court Appointed Receiver (the “**Receiver**”) of the property, assets and undertaking of Green Line Transportation Inc. (the “**Debtor**”) will make a Motion, with notice, to a Judge presiding over the Commercial List on the Tuesday November 5th, 2019 at 10:00 a.m. or as soon after that time as the Motion can be heard at the court house, 330 University Avenue, 8th Floor, Toronto, Ontario, M5G 1R7.

PROPOSED METHOD OF HEARING: The Motion is to be heard (*choose appropriate option*)

in writing under sub rule 37.12.1(1) because it is (*insert one of on consent, unopposed or made without notice*);

in writing as an opposed motion under sub rule 37.12.1(4);

orally.

THE MOTION IS FOR :

(a) Orders substantially in the form of the draft Order, attached hereto as Schedule A,

inter alia:

- (i) An Order declaring that the time for service of the Notice of Motion and Motion Record is hereby abridged so that the motion is properly returnable;
- (ii) Approving the First Report of the Receiver, dated October 18, 2019 and the activities of the Receiver as set out therein;
- (iii) Approval of the Receiver's Statement of Receipts and Disbursements for the period June 21, 2019 to September 30, 2019;
- (iv) Approval of the Receiver's fees and disbursements and of the Receiver's lawyer's fees and disbursements for the period ending September 30, 2019 and October 3, 2019 respectively;
- (v) An order compelling Abdul Q. Hotay of Abdul Hotay Professional Corporation (Collectively, "Hotay"), the external accountant of the Debtor, to attend at an examination under oath at a time and place of the Receiver's choosing to answer the Receiver or his lawyer's questions regarding the Debtor included but not limited to Green Line Transportation Inc.'s books and records, documents, financial statements, asset sale, share sale and his preparation of the Debtor's financial statements and tax returns, account receivable reports, and assets.
- (vi) An Order compelling Hotay produce and deliver to the Receiver within five (5) business days of the date of the Order a copy of all books and records, financial documents and statements, tax returns and working papers relate to

Hotay's production of the Debtor'd Review Engagement Financial Statements dated December 31, 2018, December 31, 2017 and December 31, 2016 in Hotay's possession or control.; and

(vii) Such further and other Relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION :

- (a) Pursuant to the Receivership Order made on June 21, 2019 by the Ontario Superior Court of Justice (the "Receivership Order"), RSM Canada Limited was appointed as the Receiver over all the undertakings, property and assets of the Debtor;
- (b) The Receiver has been unable to locate the assets or books and records of the Debtor, except for one 2011 International Pro Star Truck that sits in a parking lot at 1310 Steeles Ave East, Brampton, ON which truck is not in working condition and does not start;
- (c) The Receiver has been unable to locate the business premises, assets or books and records of the Debtor. The Receiver is not in possession of the Debtor's assets or books and records;
- (d) The Receiver has recovered certain funds in bank accounts as outlined in the Receiver's First Report;
- (e) The Debtor's Aged A/R Aging Summary as of December 31, 2018 indicates that the Debtor had outstanding accounts receivable of \$2,182,400.23. The Financial Statements for the year ended December 31, 2018, to which a Review Engagement Report is appended, indicate that the Debtor's accounts receivable balance was \$2,958,551;

- (f) The Debtor's A/R Aging Summary as of February 28, 2019 indicates that the Debtor had outstanding accounts receivable of \$2,180,315.20;
- (g) The Receiver has been unable to collect any accounts receivable as of yet as a result of its collection efforts of contacting parties included on the A/R Aging Summary, and requires information on the accounts receivable which it believes are contained in records in the possession of or maintained by Hotay;
- (h) The Receiver was authorized by paragraph 8 of the Receivership Order:

"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."

- (i) The Receiver served a notice of examination on Akshay Kumar, who failed to attend the examination although duly served;
- (j) Similarly, Abdul Hotay, failed to attend at an examination for discovery although duly served with a notice of examination. The Receiver is of the view that the Debtor's external accountant can provide material insight into the Debtor's accounts receivable that are reported to exist;
- (k) The Receiver, to date, has been unable to serve a Notice of Examination on Raj Kumar Kainth as he appears to be evading service;
- (l) The Receiver through its counsel conducted examinations, through a Punjabi interpreter, of Gursewak Singh Dhillon and Tejinder Singh Tatla, the former shareholders of the Debtor;

- (m) Rules 34.14 of the *Rules of Civil Procedure*, the provisions of the *Bankruptcy and Insolvency Act R.S.C. 1985, c B-3 as amended*, including Rules 3, 6, 115-117 of the *Bankruptcy and Insolvency Act*, the *Courts of Justice Act (Ontario) R.S.O. 1990, c.C.43 and the Receivership Order*, and
- (n) Such further and other grounds as counsel may advise and this Honourable Court permits.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

- (a) The Receiver's First Report dated October 18 ,2019;
- (b) The Receivership Order dated June 21, 2019; and
- (c) Such further and other evidence as the lawyers may advise and this Honourable Court permit.

October 21, 2019

**DODOKIN LAW & CONFLICT
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TO: **Service List**

THE TORONTO-DOMINION BANK
Applicant

-and-

GREEN LINE TRANSPORTATION INC.
Respondent

Court File No. CV-19-621513-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT
TORONTO

NOTICE OF MOTION

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

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

The Honourable Justice

)
)
)

TUESDAY, THE 5TH

DAY OF November , 2019

BETWEEN:

(Court Seal)

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 (the “**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; iii) approving the fees and disbursements of the Receiver and its lawyers; iv) approving the Receiver’s interim statement of receipts and disbursements; v) ordering Abdul Q. Hotay to attend an

examination under oath at a time and place to be determined by the Receiver or its lawyer; and vi) directing Abdul Q. Hotay and /or Abdul Hotay Professional Corporation (collectively, "**Hotay**") to 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, 2018, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, dated October 21, 2019, the First Report of the Receiver; 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 Angela Makris sworn October * 2019 filed,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged 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 dated October 18, 2019, are hereby approved.
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 date to be determined by the Receiver but no later than December 20, 2019 at the offices of Network Reporting and Mediation, 77 City Center Drive, Suite 500, Mississauga, Ontario 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, assets.

6. **THIS COURT 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 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.

Justice

THE TORONTO-DOMINION BANK
Applicant

-and-

GREEN LINE TRANSPORTATION INC.
Respondent

Court File No. CV-19-621513-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

ORDER

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TAB 2

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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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

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,

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:

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- (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.

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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".

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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

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

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.

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

Engagement Report appended to the Debtor's December 31, 2018 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 Tatla, 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

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- iii) 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.

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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;

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- 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 \$76,167 while disbursements were \$69,430, resulting in a net cash surplus of \$6,737.

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 18th 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

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APPENDIX A

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) FRIDAY, THE 21ST
JUSTICE)
HAWEY) DAY OF JUNE, 2019



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;

- (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.

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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

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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 À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUN 21 2019

Haisey J

PER / PAR: *u*

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 21st 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
Barristers & Solicitors
3700 Steeles Ave W
Suite 300
Vaughan ON L4L 8K8

Gregory W. Bowden
LSO# 31765Y
Email: GWB@LBNFIRM.COM
Tel: (905) 264-6678

Lawyers for the Applicant

APPENDIX B

Request D: 023259632
Transaction ID: 72222428
Category ID: (C)CC/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2019/06/25
Time Report Produced: 13:12:36
Page: 1

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Certified a true copy of the data as recorded on the Ontario Business Information System.



Director
Ministry of Government Services
Toronto, Ontario

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
2048254	GREEN LINE TRANSPORTATION INC.	2004/06/08
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
7 FRANKFORD ST	NOT APPLICABLE	NOT APPLICABLE
	New Amal. Number	Notice Date
	NOT APPLICABLE	NOT APPLICABLE
BRAMPTON ONTARIO CANADA L6R 0P1		Letter Date
		NOT APPLICABLE
Mailing Address	Revival Date	Continuation Date
AKSHAY KUMAR 20 TREVINO CRES.	NOT APPLICABLE	NOT APPLICABLE
	Transferred Out Date	Cancel/Inactive Date
	NOT APPLICABLE	NOT APPLICABLE
BRAMPTON ONTARIO CANADA L6P 1L9	EP Licence Eff.Date	EP Licence Term.Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors	Date Commenced
	Minimum Maximum	In Ontario
	00001 00010	NOT APPLICABLE
Activity Classification		Date Ceased
NOT AVAILABLE		In Ontario
		NOT APPLICABLE

Request ID: 023259632
Transaction ID: 7222428
Category ID: (C)CC/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2019/06/25
Time Report Produced: 13:12:36
Page: 2

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Director
Ministry of Government Services
Toronto, Ontario

CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

2048254

GREEN LINE TRANSPORTATION INC.

Corporate Name History

Effective Date

GREEN LINE TRANSPORTATION INC.

2013/09/25

THE BIG N TRUCKS INC.

2004/06/08

Current Business Name(s) Exist:

NO

Expired Business Name(s) Exist:

NO

Administrator:

Name (Individual / Corporation)

Address

RAJ
KUMAR
KAINTH

3 GERRARD DR.

BRAMPTON
ONTARIO
CANADA L7P 1A7

Date Began

First Director

2018/12/14

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

DIRECTOR

Y

Request ID: 023259632
Transaction ID: 72222428
Category ID: (C)CC/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2019/06/25
Time Report Produced: 13:12:36
Page: 3

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Certified a true copy of the data as recorded on the Ontario Business Information System.

Barbara Duckitt
Director
Ministry of Government Services
Toronto, Ontario

CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

2048254

GREEN LINE TRANSPORTATION INC.

Administrator:
Name (Individual / Corporation)

Address

RAJ
KUMAR
KAINTH

3 GERRARD DR.

BRAMPTON
ONTARIO
CANADA L7P 1A7

Date Began

First Director

2018/12/14

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

OFFICER

PRESIDENT

Y

Administrator:
Name (Individual / Corporation)

Address

AKSHAY
KUMAR

20 TREVINO CRES.

BRAMPTON
ONTARIO
CANADA L6P 1L9

Date Began

First Director

2018/12/14

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

DIRECTOR

Y

Request ID: 023259632
Transaction ID: 72222428
Category ID: (C)CC/E

Province of Ontario
Ministry of Government Services

Date Report Produced: 2019/06/25
Time Report Produced: 13:12:36
Page: 4

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Certified a true copy of the data as recorded on the Ontario Business Information System.



Director
Ministry of Government Services
Toronto, Ontario

CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

2048254

GREEN LINE TRANSPORTATION INC.

Administrator:
Name (Individual / Corporation)

Address

AKSHAY
KUMAR

20 TREVINO CRES.

BRAMPTON
ONTARIO
CANADA L6P 1L9

Date Began

First Director

2018/12/14

NOT APPLICABLE

Designation

Officer Type

Resident Canadian

OFFICER

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Ministry of Government Services

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Certified a true copy of the data as recorded on the Ontario Business Information System.



Director
Ministry of Government Services
Toronto, Ontario

CORPORATION PROFILE REPORT

Ontario Corp Number

Corporation Name

2048254

GREEN LINE TRANSPORTATION INC.

Last Document Recorded

Act/Code	Description	Form	Date
CIA	ANNUAL RETURN 2018	1C	2019/06/02 (ELECTRONIC FILING)

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

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

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

APPENDIX C

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June 28, 2019

RSM Canada Limited
A member of the Liberty Group

By registered mail and e-mail (gursewakdhillon@yahoo.ca)

11 King St W
Suite 700, Box 27
Toronto, ON M5H 4C7

Gursewak Singh Dhillon
20 Martineau Rd.
Brampton, ON, L6P 1H2

O +1 416 480 0160
F +1 416 480 2646

Dear Sir:

rsmcanada.com

Re: In the Matter of the Court-appointed Receivership of Green Line Transportation Inc.

The Receiver understands that you may be a former shareholder of Green Line.

On June 21, 2019, RSM Canada Limited (“RSM”) was appointed receiver (the “Receiver”) of Green Line Transportation Inc. (“Green Line”) by order (the “Appointment Order”) of the Ontario Superior Court of Justice. A copy of the Appointment Order is attached hereto.

The Receiver confirms that it attended at 1310 Steeles Avenue East in Brampton, Ontario on June 21, 2019 at approximately 2:45 pm and met with you. The Receiver advised you of its appointment and attempted to provide you with a copy of the Appointment Order; however, you would not take a copy of the Appointment Order. The Receiver then asked whether any assets or books and records of Green Line were on the premises. You advised that you previously told the writer (upon the writer’s previous attendances in its capacities as consultant to TD Bank and private receiver) that the assets and books and records of Green Line had been removed from the premises by the new shareholders as the business was previously sold.

The Receiver then asked for a copy of the purchase and sale agreement in respect of the sale of Green Line. You then told the Receiver that you would not provide the Receiver with a copy of the purchase and sale agreement and that the bank had everything. You then asked the writer who he was and what right he had to ask questions and request documents. The writer proceeded to again advise you that RSM was the Court-appointed receiver and a court officer and again attempted to provide you with a copy of the Appointment Order, noting that you were named in the Appointment Order. You then asked the Receiver for a badge identifying that it is a court officer and that the Receiver should speak to your lawyer. The Receiver then asked for your lawyer’s name and contact information. The lawyer’s name was not provided to the Receiver.

At that time, you told the Receiver to get out and proceeded towards the writer, took hold of the arm of the Receiver’s representative and pushed the Receiver while stating “I told you to get out”. The Receiver proceeded to exit the premises and left a copy of the Appointment Order on a box at the front of the premises. Upon exiting the premises, the Receiver advised you to contact his legal counsel.

The Receiver is currently in the process of attempting to ascertain the location of Green Line’s assets and its books and records. To the extent you have represented to us that you are a former shareholder and do not know the location of the assets or books and records of Green Line, we request that you confirm this to us by providing to the Receiver of a copy of the agreement of purchase and sale which evidences your sale of the shares of Green Line. If you are aware of the location, of the Green Line assets including books and records and computers we request that you provide us with details as to their location and/or provide them to us. In making this request, we refer you to Paragraphs 4 and 5 of the attached Appointment Order.

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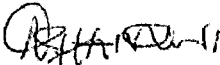
Mr. Gursewak Singh Dhillon
June 28, 2019
Page 2

We hereby request that you provide the Receiver with the above-noted information by responding to this letter by no later than 4:00 pm on July 4, 2019. Should we not receive the requested information we will have to assume that you are attempting to frustrate the Court Appointed Receiver's efforts to take the steps set out in the Receivership Order provided to you.

Should you have any questions on the above or the Receiver's request, please contact us. Please note that we have copied counsel to the Receiver, Robin Dodokin, on this letter in the event you refer this matter to your counsel and your counsel wishes to deal with the Receiver's counsel. We recommend that your lawyer be in touch with Ms Dodokin or the undersigned at its earliest convenience.

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: 

Arif Dhanani

Cc: Robin Dodokin

APPENDIX D

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June 28, 2019

RSM Canada Limited
Limited Liability Partnership

By registered mail and e-mail (tejindertatla@live.com)

11 King St W
Suite 700, Box 27
Toronto, ON M5H 4C7

Tejinder Singh Tatla
7 Frankford St.
Brampton, ON, L6R 0P1

O +1 416 480 0160
F +1 416 480 2646

Dear Sir:

rsmcanada.com

Re: In the Matter of the Court-appointed Receivership of Green Line Transportation Inc.

The Receiver understands that you may be a former shareholder of Green Line.

On June 21, 2019, RSM Canada Limited (“RSM”) was appointed receiver (the “Receiver”) of Green Line Transportation Inc. (“Green Line”) by order (the “Appointment Order”) of the Ontario Superior Court of Justice. A copy of the Appointment Order is attached hereto.

The Receiver confirms that it attended at 1310 Steeles Avenue East in Brampton, Ontario on June 21, 2019 at approximately 2:45 pm and met with Mr. Dhillon. The Receiver advised Mr. Dhillon of its appointment and attempted to provide Mr. Dhillon with a copy of the Appointment Order; however, Mr. Dhillon would not take a copy of the Appointment Order. The Receiver then asked whether any assets or books and records of Green Line were on the premises. Mr. Dhillon advised that he previously told the writer (upon the writer’s previous attendances in its capacities as consultant to TD Bank and private receiver) that the assets and books and records of Green Line had been removed from the premises by the new shareholders as the business was previously sold.

The Receiver then asked for a copy of the purchase and sale agreement in respect of the sale of Green Line. Mr. Dhillon then told the Receiver that he would not provide the Receiver with a copy of the purchase and sale agreement and that the bank had everything. He then asked the writer who he was and what right he had to ask questions and request documents. The writer proceeded to again advise Mr. Dhillon that RSM was the Court-appointed receiver and a court officer and again attempted to provide him with a copy of the Appointment Order, noting that Mr. Dhillon was named in the Appointment Order. Mr. Dhillon then asked the Receiver for a badge identifying that it is a court officer and that the Receiver should speak to his lawyer. The Receiver then asked for Mr. Dhillon’s lawyer’s name and contact information. The lawyer’s name was not provided to the Receiver.

At that time, Mr. Dhillon told the Receiver to get out and proceeded towards the writer, took hold of the arm of the Receiver’s representative and pushed the Receiver while stating “I told you to get out”. The Receiver proceeded to exit the premises and left a copy of the Appointment Order on a box at the front of the premises. Upon exiting the premises, the Receiver advised Mr. Dhillon to contact his legal counsel.

The Receiver is currently in the process of attempting to ascertain the location of Green Line’s assets and its books and records. To the extent that you have represented to us that you are a former shareholder and do not know the location of the assets or books and records of Green Line, we request that you confirm your representations to us by providing to the Receiver of a copy of the agreement of purchase and sale which evidences your sale of the shares of Green Line. If you are aware of the location, of the Green Line assets we request again that you provide us with details as to their location and/or provide them to us. In making this request, we refer you to Paragraphs 4 and 5 of the attached Appointment Order.

NO POWER OF BEING UNDERSTOOD

NOT A RECEIPT

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Mr. Tejinder Singh Tatla
June 28, 2019
Page 2

We hereby request that you provide the Receiver with the above-noted information by responding to this letter by no later than 4:00 pm on July 4, 2019. Should we not receive the requested information we will have to assume that you are attempting to frustrate the Court Appointed Receiver's efforts to take the steps set out in the Receivership Order provided to you.

Should you have any questions on the above or the Receiver's request, please contact us. Please note that we have copied counsel to the Receiver, Robin Dodokin, on this letter in the event you refer this matter to your counsel and your counsel wishes to deal with the Receiver's counsel. We recommend that your lawyer contact Ms Dodokin or the undersigned at its earliest convenience.

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: 
Arif Dhanani

Cc: Robin Dodokin

APPENDIX E



June 25, 2019

By Courier

Raj Kumar Kainth
3 Gerrard Drive
Brampton, ON , L6P 1A7

RSM Canada Limited
Licensed Interagency Receiver

11 King St W
Suite 700, Box 27
Toronto, ON M5H 4C7

O +1 416 480 0160
F +1 416 480 2646

rsmcanada.com

Dear Sir:

Re: In the Matter of the Receivership of Green Line Transportation Inc.

Please be advised that on June 21, 2019, RSM Canada Limited was appointed as receiver and manager (the "Receiver") of Green Line Transportation Inc. ("Green Line" or the "Company") by the Ontario Superior Court of Justice. A copy of the Court Order appointing the Receiver (the "Appointment Order") is attached for your reference.

The Receiver understands that you are a shareholder of Green Line.

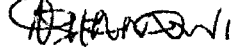
Pursuant to the provisions of the Appointment Order, the Receiver is empowered to take possession of the assets of the Company and the books and records of the Company. In particular, we refer you to Paragraphs 4 and 5 of the Appointment Order.

We hereby request that you provide the Receiver with access to the books and records of the Green Line as well as information on the current location of the Company's assets. We request that this information be provided by no later than 2:00 pm on June 28, 2019.

Should you have any questions or require any additional information, please do not hesitate to contact the undersigned at 647-725-0183 or at arif.dhanani@rsmcanada.com.

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: 
Arif Dhanani

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F

APPENDIX F

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GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2018

UNAUDITED

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GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2018

UNAUDITED

INDEX

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Review Engagement Report	1
Balance Sheet	2
Income Statement	3
Statement of Changes in Retained Earnings	4
Statement of Cash Flows	5
Notes to Financial Statements	6-10

*Abdul Q. Hotay, CPA, CA,
Chartered Professional Accountant
Certified Forensic Investigator (Canada)
Associate Certified Fraud Examiner(USA)
Commissioner of Oaths/ Affidavits*

REVIEW ENGAGEMENT REPORT

To the Shareholder's of
GREEN LINE TRANSPORTATION INC.

I have reviewed the accompanying financial statements of Green Line Transportation Inc., that comprise the balance sheet as at December 31, 2018, and the statement of income, retained earnings and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibilities

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

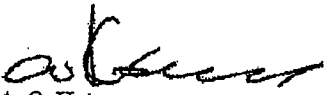
My responsibility is to express a conclusion based on the accompanying financial statements based on my review. I have conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate and applying analytical procedures and evaluates the evidence obtained.

The procedure in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all material respects, the financial position of Green Line Transportation Inc., as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.


A. Q. Hotay
Chartered Professional Accountant
Licensed Public Accountant

Mississauga, Ontario
April 12, 2019

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GREEN LINE TRANSPORTATION INC.
BALANCE SHEET
UNAUDITED
AS AT DECEMBER 31

	2018	2017
Assets		
Current assets		
Cash and bank	(Note 2) \$ 57,041	\$ 58,812
Accounts receivable	(Note 3) 2,958,551	3,002,258
HST receivable	13,684	-
	<u>3,029,276</u>	<u>3,061,070</u>
Non-current assets		
Net capital assets	(Note 4) 1,419,139	1,401,254
	<u>1,419,139</u>	<u>1,401,254</u>
Total Assets	\$ 4,448,414	\$ 4,462,324

Liabilities and Shareholder's Equity

Current liabilities		
Accounts payable and accrued liabilities	(Note 5) \$ 186,561	\$ 73,237
Corporate taxes payable	29,313	12,648
Payroll taxes payable	-	14,019
HST payable	-	21,641
Line of Credit	(Note 6) 1,515,000	1,400,000
Current portions of long term obligations	(Note 7) 214,230	229,034
Current portions of long term debts	(Note 8) 169,748	197,851
	<u>2,114,851</u>	<u>1,948,428</u>
Long term liabilities		
Long term obligations	(Note 7) 528,831	608,691
Long term debts	(Note 8) 102,597	438,665
Due to Shareholder's	(Note 9) 946,363	801,617
	<u>1,577,791</u>	<u>1,848,973</u>
Shareholder's Equity		
Issued capital	100	100
Accumulated retained earnings, end of year	755,672	664,823
	<u>755,772</u>	<u>664,923</u>
Total Liabilities and Shareholder's Equity	\$ 4,448,414	\$ 4,462,324

Accompanying Notes are an integral part of these financial statements

On behalf of the Board:

X Abhishek Kumar Director
 X R K Rainth Director

A.Q. Hotay
 Chartered Professional Accountant
 Licensed Public Accountant

GREEN LINE TRANSPORTATION INC.
INCOME STATEMENT
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2018	2017
Revenue		
Sales	\$ 7,532,755	\$ 9,061,231
Foreign exchange gain / (loss)	11,014	-
	<u>7,543,769</u>	<u>9,061,231</u>
Expenses		
Advertising and promotion	13,541	3,299
Amortization	483,842	432,931
Broker outload	917,200	-
Business taxes, licenses and memberships	65,977	134,168
Commissions	-	36,538
Donation	500	-
Equipment rental	253,688	288,226
Factoring cost	-	6,633
Fueling cost	896,668	495,494
Insurance	16,995	541,083
Interest and bank charges	11,376	61,361
Interest on long term debt	173,591	70,759
Meals and entertainment	-	3,374
Occupancy costs	222,150	203,969
Office and general expenses	32,230	35,351
Professional fee	54,025	228,756
Repairs and maintenance	152,656	198,709
Salaries and wages	117,101	249,295
Subcontracts	4,017,658	5,957,616
Supplies	5,427	9,948
Telephone and communications	1,631	22,124
	<u>7,436,256</u>	<u>8,979,633</u>
Net Income/ (Loss) before Income Taxes	107,514	81,597
Provision for Taxes	16,665	12,648
Net Income/ (Loss) after Income Taxes	<u>\$ 90,849</u>	<u>\$ 68,950</u>

Accompanying notes are an integral part of these financial statements.

GREEN LINE TRANSPORTATION INC.
STATEMENT OF CHANGES IN RETAINED EARNINGS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2018	2017
Accumulated retained earnings, beginning of year	\$ 664,823	\$ 595,031
Prior year adjustment retained earnings	-	842
Net Income/ (Loss) after Income Taxes	90,849	68,950
Dividends declared	-	-
Accumulated retained earnings, end of year	\$ 755,672	\$ 664,823

Accompanying notes are an integral part of these financial statements.

GREEN LINE TRANSPORTATION INC.
STATEMENT OF CASH FLOWS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2018	2017
Cash flows provided by (used in)		
Operating activities		
Net Income/ (Loss) after Income Taxes	\$ 90,849	\$ 68,950
Items not effecting cash		
Prior year adjustment retained earnings	-	842
Amortization	483,842	432,931
	574,691	502,722
Change in non-cash working capital balances		
Accounts receivable	43,707	(303,773)
HST receivable	(13,684)	106,711
Accounts payable and accrued liabilities	113,324	(120,927)
Corporate taxes payable	16,665	(75,792)
Payroll taxes payable	(14,019)	14,019
HST payable	(21,641)	21,641
	699,044	144,601
Investing activities		
Addition to property & equipment	(501,727)	(714,784)
	(501,727)	(714,784)
Financing activities		
Line of Credit	115,000	1,400,000
Factoring finance	-	(896,086)
Current portions of long term obligations	(14,804)	(97,374)
Current portions of long term debts	(28,103)	162,211
Long term obligations	(79,860)	(263,593)
Long term debts	(336,068)	236,705
Due to Shareholder's	144,746	0
Dividends declared	-	-
	(199,088)	541,863
Increase (decrease) in cash and cash equivalents	(1,771)	(28,320)
Cash and cash equivalents, beginning of the year	58,812	87,132
Cash and cash equivalents, end of the year	\$ 57,041	\$ 58,812

Accompanying notes are an integral part of these financial statements

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2018

Nature of business

The business is operating as a corporation with limited liabilities. It was incorporated as "The Big Trucks Inc." in the province of Ontario under the Canadian Business Corporation Act on June 08, 2004, and on September 25, 2013 business name was changed to "Green Line Transportation Inc." The business activity is providing freight and cartage services.

Impact of basis of accounting

The Company has elected to apply the Canadian generally accepted accounting principles for private enterprises of part II of the CPA Accounting Handbook, hereafter referred to as "ASPE".

1 Significant accounting policies

The accompanying financial statements are prepared in accordance with Canadian generally accepted accounting principles for private enterprises and include the following significant accounting policies:

(a) Capital assets and amortization

The Company provides amortization on all its capital assets using the methods and rates set out below, designed to amortize costs over the expected useful life of the respected assets. Acquisitions during the year are amortized at 1/2 the normal rate.

Transportation equipment	30% declining balance
Computer equipment	20% declining balance
Furniture and fixtures	20% declining balance
Leasehold improvements	20% declining balance

(b) Use of estimates

The preparation of financial statements in conformity with Part II CPA Handbook Accounting Standards for private enterprises requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of financial statements and reported amount of revenue and expenses during the current period, contingent assets and liabilities at the date. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. The main estimates relate to the impairment of property, plant and equipment, and financial assets and the useful life of property, plant and equipment.

(c) Revenue recognition

Revenue is accounted for when there is persuasive evidence that an arrangement exists, goods are delivered, the price is fixed or determinable, and collection is reasonably assured.

(d) Income taxes

The entity applies the tax payable method of accounting for income taxes. The taxes payable and provision for income taxes are based on the corporate income tax returns filed. There is no adjustment for income taxes related to temporary differences and no recognition of the benefit of income tax losses carried forward.

(e) Cash and cash equivalents

The entity's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the entity cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2018

(f) Foreign currency transactions

Foreign currency transactions are translated to Canadian dollar at the exchange rate in effect at the rate of the transactions and foreign currency dominated monetary assets and liabilities are translated at the exchange rate in effect at the balance sheet date.
 Exchange gains or losses are included in the Income statement.

(g) Financial instruments

Measurement of financial instruments

The entity initially measures its financial assets and liabilities at fair value, except for certain non-arms length transactions.

The entity subsequently measures all its financial assets and financial liabilities at amortized costs, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortization cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized costs include the bank overdraft, the bank loan, accounts payable, amounts due to/from director and shareholder, and long term debt.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(h) Impairment of Long-lived Assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived assets exceeds its fair value.

2 Cash and bank

The Organization's Cash and bank amounts with the banks are as follows;

Bank Accounts

	2018	2017
	57,041	58,812
\$	\$ 57,041	\$ 58,812

where?

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GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2018

3 Accounts receivable

Accounts receivable are considered good.

4 Capital assets

Capital Assets are recorded at cost less amortization.

	2018					Net 2017
	Cost	Additions / (Disposals)	Accumulated Amortization	Net book value	Amortization	
Transportation equipment	2,454,573	508,204	1,566,738	1,396,039	478,067	1,372,379
Computer equipment	25,680	-	17,266	8,414	2,104	10,518
Furniture and fixtures	10,900	-	7,328	3,572	893	4,465
Leasehold improvements	28,560	-	17,446	11,114	2,778	13,892
	<u>\$2,519,713</u>	<u>\$ 508,204</u>	<u>\$ 1,608,778</u>	<u>\$ 1,419,139</u>	<u>\$ 483,842</u>	<u>\$ 1,401,254</u>

5 Accounts payable and accrued liabilities

The amounts payable are for the current year and are to be paid subsequently.

6 Line of Credit

The Corporation has approved Line of Credit from TD Bank, which bears interest rate of bank's prime lending rate plus 2.50% per annum and is secured by general security agreement covering all assets of the Corporation.

7 Long term obligations and current portions

The company has acquired certain equipment under capital lease arrangements with various financial institution. The interest rates range from 5% to 17% annually and the expiry dates ranges from March 2021 to December 2022.

	2018	2017
Obligation under capital lease arrangements	743,061	837,724
Current portions of long term obligations	214,230	229,034
Long term obligations	\$ 528,831	\$ 608,691

Year	Principal	Interest
2019	214,230	48,346
2020	230,059	32,517
2021	193,467	16,364
2022	105,305	4,006
	<u>\$ 743,061</u>	<u>\$ 101,233</u>

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2018

8 Long term debts and current portions

	2018	2017
Business Development Bank of Canada Loan, repayable in monthly installments of \$2,970 plus interest calculated at prime lending rate plus 4.70%, maturing on August 10, 2023.	-	201,960
TD Bank Loan, repayable in monthly instalments and interest calculated at a rate of 4.55%.	272,345	434,556
Current portions of long term debts (BDC)	-	35,640
Current portions of long term debts (TD Bank)	169,748	162,211
Long term debt	\$ 102,597	\$ 438,665

9 Due to Shareholder's

The amounts due to Shareholder's is non-interest bearing, have no set repayment terms and are secured by promissory notes. The amount due to Shareholder's has been classified as a long-term liability.

	2018	2017
Due to Shareholder's	946,363	801,617
	\$ 946,363	\$ 801,617

10 Use of estimates

In preparing of these financial statements management has not used any estimated numbers.

11 Material uncertainties

Management is not aware of any events or conditions that will impair the Company's ability to continue as a going concern.

12 Financial instruments and risk management

Risks and concentrations

The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the balance sheet date, i.e. December 31, 2018.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its bank loan and accounts payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The entity is not exposed to any credit risk.

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2018

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of three types of risks: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The entity is exposed to interest rate risk on its fixed and floating interest rate financial instruments. The fixed rate instruments subject the entity to fair value risk while the floating-rate instruments subject the entity to a cash flow risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The entity is not exposed to price risk.

13 Comparative figures

Comparative figures are re-arranged and re-grouped where ever necessary.

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APPENDIX G



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July 9, 2019

Via Email (abdul@hotaycpa.ca)

Mr. Abdul Q. Hotay, CPA, CA
Chartered Professional Accountant
315 Traders Boulevard East, Unit 4
Mississauga, ON L4Z 3E4

RSM Canada Limited
Licensed Insolvency Trustee

11 King St W
Suite 700, Box 27
Toronto, ON M5H 4C7

O +1 416 480 0160
F +1 416 480 2646

rsmcanada.com

Dear Sir:

Re: In the Matter of the Receivership of Green Line Transportation Inc. (the "Debtor")

On June 21, 2019, RSM Canada Limited was appointed receiver (the "Receiver") 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 by order (the "Appointment Order") of the Ontario Superior Court of Justice. A copy of the Appointment Order is attached hereto.

The Receiver is in possession of the Debtor's financial statements for the year ended December 31, 2018 (the "Review Engagement Statements") to which is attached a Review Engagement Report signed by you. A copy of the Review Engagement Statements is attached hereto.

Paragraphs 4-6 and specifically paragraph 5 of the attached Appointment Order sets out 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 the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto...".

We understand that in accordance with the professional standards of CPA Canada you will have working papers, including copies of documents of the Debtor (the "Working Papers") to support the Conclusion included in your Review Engagement Report attached to the Review Engagement Statements. The Receiver requests that you contact the undersigned at 647-725-0183 by end of business on July 11, 2019 to make arrangements for the Receiver to attend at your offices in Mississauga to review the Working Papers.

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:

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

THE POWER OF BEING UNDERSTOOD
ACCOUNTING CONSULTING

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APPENDIX H

Greenline Transportation Inc.
A/R Aging Summary (Values in Home Currency)
As of February 28, 2019

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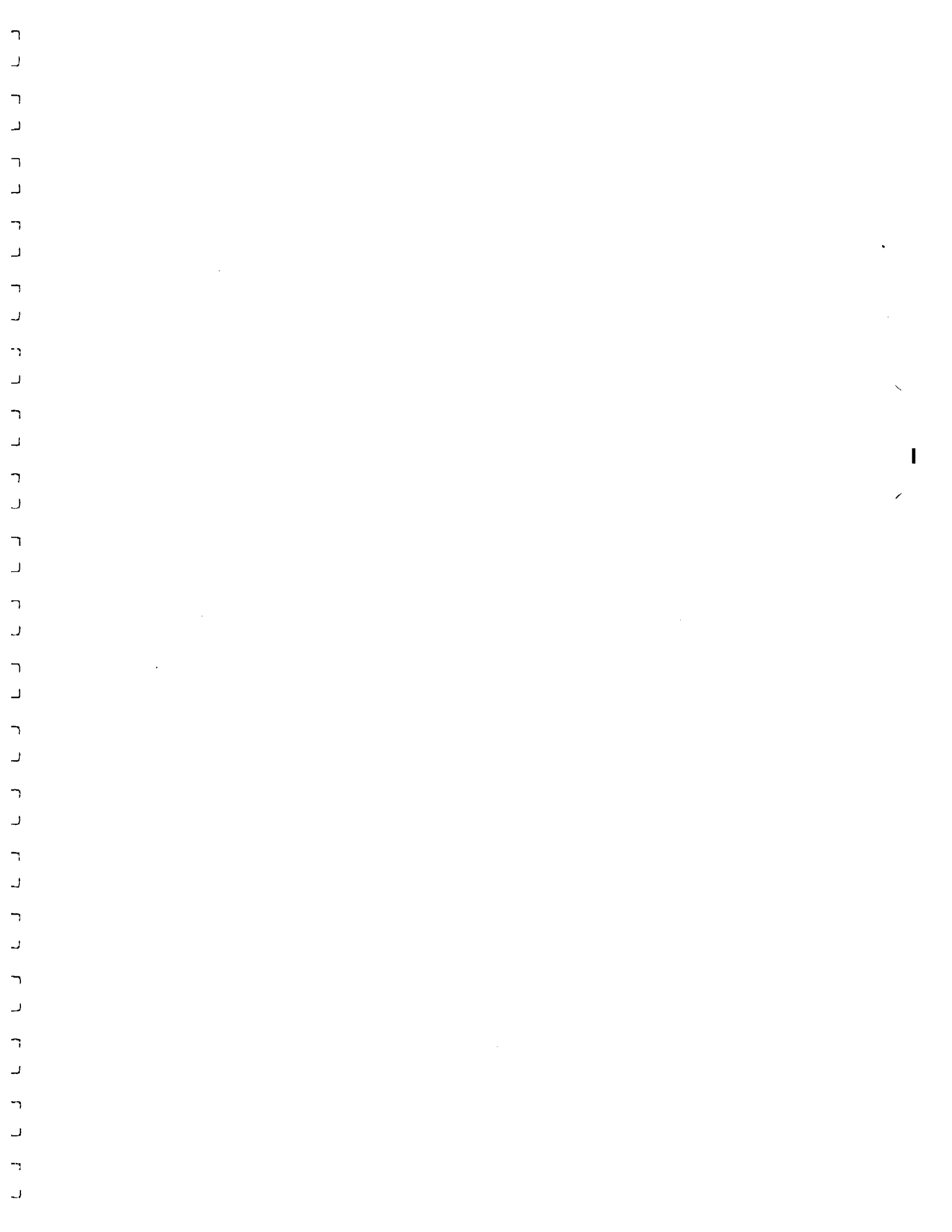
	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ARCBEST TRUCKLOAD	3,000.00	2,800.00	300.00	0.00	6,100.00
BISON ABL DIVISION	<u>20,125.00</u>	22,580.00	<u>25,300.00</u>	0.00	<u>68,005.00</u>
BOSS LOGISTICS	11,000.00	13,260.00	11,000.00	0.00	35,260.00
C.A.T. INC.	8,500.00	7,200.00	8,500.00	0.00	24,200.00
CARAVAN LOGISTICS INC.	1,200.00	2,000.00	1,200.00	0.00	4,400.00
CHARGER LOGISTICS INC.	2,800.00	4,500.00	2,800.00	0.00	10,100.00
CH ROBINSON WORLDWIDE INC.	850.00	1,350.00	850.00	0.00	3,050.00
CONEX FREIGHT FORWARDING	1,100.00	0.00	0.00	0.00	1,100.00
COYOTE-US	9,800.00	6,820.00	5,500.00	7,500.00	29,620.00
DAY & ROSS	3,800.00	2,500.00	3,800.00	0.00	10,100.00
ECHO GLOBAL LOGISTICS	3,600.00	5,200.00	3,600.00	0.00	12,400.00
FBI GROUP	1,600.00	2,800.00	1,600.00	0.00	6,000.00
FLS TRANSPORTATION INC.	14,860.00	17,220.00	14,860.00	0.00	46,940.00
FOCUS CARRIER INC.	0.00	0.00	0.00	1,600.00	1,600.00
FUEL TRANSPORT	4,200.00	2,400.00	1,200.00	0.00	7,800.00
GLOBCO INTERNATIONAL INC.	14,200.00	12,500.00	11,680.00	0.00	38,380.00
HEART LOGISITCS INC	48,630.00	72,425.33	70,520.82	0.00	191,576.15
HEART LOGISITCS INC - US	15,620.00	16,720.00	15,620.00	0.00	47,960.00
HUB GROUP INC US	18,750.00	20,400.00	18,750.00	0.00	57,900.00
IKO INDUSTRIES	1,200.00	3,200.00	2,200.00	0.00	6,600.00
INTEGRATED TRANSPORTATION GROU	15,350.00	18,850.00	15,350.00	0.00	49,550.00
ITN TRANSBORDER SERVICES INC.	65,690.15	78,722.25	75,690.15	0.00	220,102.55
ITN TRANSBORDER SERVICES INC. US	2,800.00	4,400.00	2,800.00	0.00	10,000.00
KELTIC TRANSPORTATION	2,000.00	1,100.00	2,000.00	0.00	5,100.00
KRATZER	<u>3,700.00</u>	<u>4,000.00</u>	<u>3,700.00</u>	0.00	<u>11,400.00</u>
LION FORCE	2,700.00	3,200.00	2,700.00	0.00	8,600.00
MATRIX TRANSPORTATION SOLUTIONS	1,100.00	1,200.00	1,700.00	0.00	4,000.00
MAVRON TRANSPORTATION INC.	0.00	0.00	0.00	38,500.00	38,500.00
MC LOGISTICS	<u>5,800.00</u>	<u>7,200.00</u>	<u>4,000.00</u>	0.00	<u>17,000.00</u>
MCVEAN LOGISITCS	6,000.00	5,600.00	8,000.00	0.00	19,600.00
MUTUAL TRANSPORTATION SERVICES	6,200.00	6,800.00	6,200.00	0.00	19,200.00
NATIONWIDE LOGISTICS	40,682.00	52,487.63	45,682.00	2,500.00	141,351.63
NORMERICA INTERNATIONAL INC.	38,290.00	46,540.00	42,890.00	0.00	127,720.00
NORTHDOWN INDUSTRIES INC	35,920.66	38,450.00	35,920.66	0.00	110,291.32
NU ERA LOGISTICS INC.	35,750.00	50,150.00	45,750.00	0.00	131,650.00
PESTELL PTE PRODUCT	30,270.00	34,225.00	30,270.00	0.00	94,765.00
POLAR PAK	<u>28,655.00</u>	<u>30,730.00</u>	<u>28,655.00</u>	0.00	<u>88,040.00</u>
QBD COOLING SYSTEMS INC.	<u>18,900.00</u>	<u>20,170.00</u>	<u>22,900.00</u>	0.00	<u>61,970.00</u>
QUARTERBACK TRANSPORTATION	<u>1,200.00</u>	2,200.00	<u>1,200.00</u>	1,560.00	<u>6,160.00</u>
QUICK X LOGISTICS	13,650.00	12,340.00	13,650.00	0.00	39,640.00
RECOCHEM INC.	<u>14,680.00</u>	18,232.22	<u>25,680.00</u>	0.00	<u>58,592.22</u>
ROME TRANSPORTATION INC.	4,200.00	8,500.00	6,000.00	0.00	18,700.00
SCOTLYNN COMMODITIES INC.	4,700.00	3,800.00	4,700.00	0.00	13,200.00
TENBROOKS TRANSPORTATION	4,520.00	6,700.00	9,200.00	0.00	20,420.00
THS INDUSTRIES	<u>15,630.00</u>	<u>18,950.00</u>	<u>22,590.00</u>	0.00	<u>57,170.00</u>

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Greenline Transportation Inc.
A/R Aging Summary (Values in Home Currency)
As of February 28, 2019

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	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
TITANIUM	5,000.00	2,800.00	5,000.00	0.00	12,800.00
TRANSPRO FREIGHT SYSTEMS LTD.	6,850.00	7,500.00	8,700.00	0.00	23,050.00
TRIPLE M METAL LP	4,500.00	3,900.00	10,220.00	0.00	18,620.00
UNITED LOAD LOGISTICS	1,200.00	2,000.00	4,400.00	0.00	7,600.00
WAREEN GIBSON	14,500.00	10,520.00	15,640.00	0.00	40,660.00
WHEELS INTERNATIONAL	18,730.33	24,956.00	18,730.00	0.00	62,416.33
XPO LOGISITCS - US	7,220.00	10,775.00	9,760.00	5,600.00	33,355.00
TOTAL	<u><u>641,223.14</u></u>	<u><u>752,873.43</u></u>	<u><u>728,958.63</u></u>	<u><u>57,260.00</u></u>	<u><u>2,180,315.20</u></u>



APPENDIX I

**In the Matter of the Receivership of
Green Line Transportation Inc.
Summary of Responses to Accounts Receivable Signification Letters
Accounts Receivable as at February 28, 2019**

Name of Account Debtor	Amount Owed per Listing	Summary of Account Debtor Response
THS Industries	\$ 57,170.00	Nothing owing on account. Last transaction with Green Line was for \$950.00. The bill was entered in the account debtor's system on February 1, 2019 and was paid on February 27, 2019.
Rechochem Inc.	58,592.22	Account debtor is not aware of any outstanding amounts. The last time the account debtor paid Green Line was March 2018. The last payment in March 2018 to clear the account was \$1,575.00.
Fuel Transport Inc.	7,800.00	Nothing owing on account. Last activity was in March 2018 when the account debtor paid the last invoice with Green Line for \$1,500.
Scotlynn Commodities Inc.	13,200.00	\$2,300 outstanding as at February 28, 2019. Balance paid in April 2019 based on account history.
Quick X Logistics	39,640.00	No amounts owed as at February 28, 2019. The last time Quick X Logistics used Green Line was on October 26, 2018 and the transaction was for \$2,400, which was paid in November 2018.
Nu-Era Logistics	131,650.00	No amounts outstanding as at February 28, 2019. Haven't done business with Green Line since May 2018.
Rome Transportation Inc.	18,700.00	No amounts outstanding. The last commercial transaction with Green Line was Green Line's invoice I009260 dated January 4, 2018 in the amount of \$2,550.00 CAD; that balance was paid on February 2, 2018.
Hub Group Inc.	57,900.00	No open unpaid invoices. Last payment to Green Line was in 2018.
Keltic Transportation Inc.	5,100.00	No amounts owed to Green Line. Last payment for \$1,250 to clear account was made in January 2019 per account history.
Mutual Transportation Services	19,200.00	The last service provided by Green Line was in Feb 2018 for 4000.00 which was paid to Greenline directly. There is a note in the account debtor's systems that Green Line was using Baron Finance as its factoring company so any payments prior to Feb 2018 would have been issued to Green Line's factoring company Baron Finance.

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**In the Matter of the Receivership of
Green Line Transportation Inc.
Summary of Responses to Accounts Receivable Signification Letters
Accounts Receivable as at February 28, 2019**

Name of Account Debtor	Amount Owed per Listing	Summary of Account Debtor Response
MC Logistics	17,000.00	As per the account debtor's records, it has nothing owing to Green Line and the account debtor did not do any business with them between January 1st and June 21, 2019.
Quarterback Transportation	6,160.00	No amounts owed to Green Line. Per account history, there was \$3,150 outstanding as at February 28, 2019, which was paid on March 15, 2019.
Day & Ross Inc.	10,100.00	No amounts outstanding and payable to Green Line - statement as per General Counsel to Day & Ross.
Conex Freight Forwarding	1,100.00	Conex does not have an amount owing of \$1,100, in fact we have never owed that figure. The last shipment moved with them was for \$1500 and it was paid in December 2018 to their factoring company Baron Finance.
CAT Inc.	24,200.00	No outstanding invoices in CAT Inc.'s system, and the last payment issued to them was back in 2015.
Matrix Transportation Solutions	4,000.00	No amounts owing. Last payment to Green Line made in April 2018 for \$5,650.
Kratzer	11,400.00	Green Line moved two shipments for Kratzer Trucking and both invoices were received and paid in 2018. Kratzer has no outstanding invoices or amounts owing to Green Line Transportation. No activity since August 2018.
Arcbest Truckload	6,100.00	No activity since 2018. Overpaid Green Line by \$2,400, but have not recovered the overpayment from Green Line.
Polar Pak	88,040.00	Account debtor has not done business with Green Line since January 2018 and the last payment made to Green Line was for \$1,487.50.
ITN Transborder Services Inc.	220,102.55	Account debtor advised that it has not done business with Green Line since 2017 and when they did do business with Green Line, the value of the work they were doing for ITN was at or about \$1,000 at a time. ITN said that they never did the volume of business with Green Line to justify an account receivable of \$220,000.
Globco International Inc.	38,380.00	Have not done business with Green Line since prior to 2018.
Bison ABL Division	68,005.00	No amounts owing to Green Line. Last two invoices received in November 2018 for \$2,200 each and paid.

**In the Matter of the Receivership of
Green Line Transportation Inc.
Summary of Responses to Accounts Receivable Signification Letters
Accounts Receivable as at February 28, 2019**

Name of Account Debtor	Amount Owed per Listing	Summary of Account Debtor Response
Echo Global Logistics	12,400.00	Account debtor had one transaction with Green Line in 2018 in or about March 2018, which was paid. Counsel to account debtor also advised that Green Line's account was listed in Echo's records as inactive at the end of March 2018 because Green Line's insurance expired and no renewal or other documentation confirming insurance was in place was provided by Green Line to Echo.
McVean Logistics	19,600.00	Account debtor claims it has not done business with Green Line since 2015.
Total	\$ 935,539.77	

Total per February 28, 2019
accounts receivable listing \$ 2,180,315.20

Coverage 43%

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APPENDIX J

ONTARIO SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

(Action commenced at Brampton)

BETWEEN:

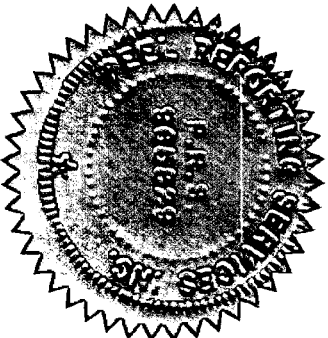
THE TORONTO-DOMINION BANK

Applicant

- and -

GREEN LINE TRANSPORTATION INC.

Respondent



CERTIFICATE OF NON-ATTENDANCE

I, Sandy McCarthy, PEEL Reporting Services Inc., Brampton, Ontario, certify that an appointment was made for an Examination pursuant to the Order of Justice G. Hailey dated June 21, 2019, of AKSHAY KUMAR, on Monday, the 26th day of August, 2019, at the hour of 10:00 in the forenoon, at the office of Peel Reporting Services Inc., 197 County Court Blvd., Brampton, Ontario.

Ms. Robin Dodokin, Dodokin Law & Conflict Resolution, solicitors for the Receiver, attended and waited the required fifteen minutes, but the said AKSHAY KUMAR, failed to attend.

Notice of Examination and proper proof of service were filed with our office, a copy of which is attached hereto.


S. McCarthy

Dated at Brampton, Ontario on the
26th day of August, 2019.

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

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

GREEN LINE TRANSPORTATION INC.

Respondent

Certificate of Non -Attendance

I Ilesha Colley, affirm and certify the following:

That an appointment was scheduled for the 25th day of July 2019 at the Offices of JML Transcription, 2 County Court Blvd, Suite 400 , Brampton, Ontario at 9:30 AM, for the examination of Akshay Kumar pursuant to the Receivership Order dated June 21, 2019 made by The Honorable Justice Haney and that the said Akshay Kumar was served with a Notice of Examination dated July 17, 2019, whereby the said Akshay Kumar was to give evidence under oath at the examination.

Akshay Kumar was notified of the examination on July 18, 2019 as per the Affidavit of Service of process server Giuseppe Gatti dated July 22, 2019.

That at the above noted time and place, Robin Dodokin, from the offices of Dodokin Law & Conflict Resolution, appearing as solicitors of the Court Appointed Receiver RSM Canada Limited in respect of Green Line Transportation Inc and that Ms Dodokin waited for 45 (forty five) minutes but Akshay Kumar did not appear , nor did anyone on behalf of Akshay Kumar..

Dated at Brampton this 16th day of August 2019

Affirmed before me this 16th day of August 2019
Commissioner for Taking
Oaths

Ilesha Colley

Court Reporter for JML Transcription



APPENDIX K

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

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

GREEN LINE TRANSPORTATION INC.

Respondent

Certificate of Non-Attendance

I, Darcie Stocking, of the City of Mississauga, in the Province of Ontario, hereby certify:

That on the 16th day of August, 2019, an appointment was issued returnable the 29th day of August, 2019, at my office, Network Reporting and Mediation, 77 City Centre Drive, Suite 500, Mississauga, at the hour of ten o'clock in the forenoon, for the Examinations pursuant to the Order of Justice Hailey dated June 21, 2019 of, Abdul Q. Hotay, c/o Hotay Professional Corporation.

That at the said last above mentioned time and place, I was attended by Ms. Robin Dodokin, of the office Dodokin Law, who waited for more than fifteen minutes, but the said, Abdul Q. Hotay, c/o Hotay Professional Corporation, did not appear.

Dated at Mississauga this 29th day of August, 2019.



**Darcie Stocking
Commissioner of Oaths**

APPENDIX L

GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2016

UNAUDITED - SEE REVIEW ENGAGEMENT REPORT

GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2016

UNAUDITED - SEE REVIEW ENGAGEMENT REPORT

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Balance Sheet	2
Income Statement	3
Statement of Changes in Retained Earnings	4
Statement of Cash Flows	5
Notes to Financial Statements	6-10

*Abdul Q. Hotay, CPA, CA,
Chartered Professional Accountant
Certified Forensic Investigator (Canada)
Associate Certified Fraud Examiner(USA)
Commissioner of Oaths/ Affidavits*

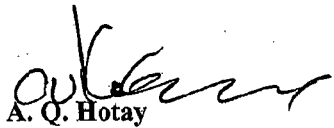
REVIEW ENGAGEMENT REPORT

To the Directors of
GREEN LINE TRANSPORTATION INC.

I have reviewed the balance sheet of Green Line Transportation Inc as at December 31, 2016 and the income statement, retained earnings, comprehensive income and cash flows for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the company.

A review does not constitute an audit and consequently I do not express an opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted standards for private enterprises.



**A. Q. Hotay
Chartered Professional Accountant
Licensed Public Accountant**

**Mississauga, Ontario.
June 16, 2017**

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GREEN LINE TRANSPORTATION INC.
BALANCE SHEET
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
AS AT DECEMBER 31

	2016	2015
Assets		
Current assets		
Cash and bank (Note 2)	\$ 87,132	\$ 92,272
Accounts receivable	2,698,485	1,556,630
HST receivable	106,711	66,670
	<u>2,892,329</u>	<u>1,715,572</u>
Capital assets (Note 3)	1,119,401	1,076,394
Total Assets	\$ 4,011,730	\$ 2,791,966

Liabilities and Shareholder's Equity

Current liabilities		
Accounts payable and accrued liabilities	\$ 194,164	\$ 195,703
Corporate taxes payable	88,440	13,655
Factoring finance	896,086	450,328
Current portions of long term obligations (Note 4)	326,408	256,923
Current portions of long term debts (Note 5)	35,640	-
	<u>1,540,738</u>	<u>916,609</u>
Long term liabilities		
Long term obligations (Note 4)	872,284	810,702
Long term debts (Note 5)	201,960	-
Due to related parties	-	120,465
Due to Shareholder (Note 6)	801,617	756,756
	<u>1,875,861</u>	<u>1,687,923</u>
Shareholder's Equity		
Issued capital	100	100
Accumulated retained earnings, end of year	595,031	187,334
	<u>595,131</u>	<u>187,434</u>
Total Liabilities and Shareholder's Equity	\$ 4,011,730	\$ 2,791,966

Accompanying Notes are an integral part of these financial statements

On behalf of the Board:

 Director

 Director

A.Q. Hotay
 Chartered Professional Accountant
 Licensed Public Accountant

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GREEN LINE TRANSPORTATION INC.
INCOME STATEMENT
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31

	2016	2015
Revenue		
Sales	\$ 10,287,055	\$ 8,708,348
Foreign exchange gain / (loss)	8,950	6,785
	<u>10,296,005</u>	<u>8,715,133</u>
Expenses		
Advertising and promotion	8,365	16,970
Amortization	382,185	261,527
Business taxes, licenses and memberships	166,763	263,532
Delivery and freight	-	1,829
Equipment rental	203,646	231,072
Factoring cost	131,885	116,312
Fueling cost	1,723,795	2,549,170
Insurance	273,376	269,607
Interest and bank charges	10,822	2,759
Interest on long term debt	66,993	69,698
Meals and entertainment	2,919	2,589
Occupancy costs	234,000	144,000
Office and general expenses	20,020	25,326
Professional fee	35,198	-
Repairs and maintenance	160,131	141,530
Salaries and wages	323,628	213,250
Subcontracts	6,057,250	4,226,154
Supplies	1,576	914
Telephone and communications	10,971	7,617
Travel expenses	-	1,233
	<u>9,813,523</u>	<u>8,545,089</u>
Net Income/ (Loss) before Income Taxes	482,482	170,044
Provision for Taxes	74,785	25,506
Net Income/ (Loss) after Income Taxes	\$ 407,697	\$ 144,538

Accompanying notes are an integral part of these financial statements.

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GREEN LINE TRANSPORTATION INC.
STATEMENT OF CHANGES IN RETAINED EARNINGS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31

	2016	2015
Accumulated retained earnings, beginning of year	187,334	42,796
Net Income/ (Loss) after Income Taxes	407,697	144,538
Dividends declared	-	-
Accumulated retained earnings, end of year	\$ 595,031	\$ 187,334

Accompanying notes are an integral part of these financial statements.

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GREEN LINE TRANSPORTATION INC.
STATEMENT OF CASH FLOWS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31

2016 **2015**

Cash flows provided by (used in)

Operating activities		
Net Income/ (Loss) after Income Taxes	\$ 407,697	\$ 144,538
Items not effecting cash		
Amortization	382,185	261,527
	789,882	406,065
Change in non-cash working capital balances		
Accounts receivable	(1,141,855)	(1,023,649)
HST receivable	(40,041)	60,739
Accounts payable and accrued liabilities	(1,539)	11,394
Corporate taxes payable	74,785	13,655
	(318,768)	(531,796)
Investing activities		
Addition to property & equipment	(425,192)	(896,066)
	(425,192)	(896,066)
Financing activities		
Factoring finance	445,758	428,799
Current portions of long term obligations	69,485	256,923
Current portions of long term debts	35,640	-
Long term obligations	61,582	421,472
Long term debts	201,960	-
Due to related parties	(120,465)	(54,993)
Due to Shareholder	44,861	330,184
Dividends declared	-	-
	738,821	1,382,385
Increase (decrease) in cash and cash equivalents	(5,140)	(45,477)
Cash and cash equivalents, beginning of the year	92,272	137,749
Cash and cash equivalents, end of the year	\$ 87,132	\$ 92,272

Accompanying notes are an integral part of these financial statements

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Nature of business

The business is operating as a corporation with limited liabilities. It was incorporated as "The Big Trucks Inc." in the province of Ontario under the Canadian Business Corporation Act on June 08, 2004, and on September 25, 2013 business name was changed to "Green Line Transportation Inc." The business activity is providing freight and cartage services.

1 Significant accounting policies

The accompanying financial statements are prepared in accordance with Part II CPA Handbook Accounting Standards for private enterprises and include the following significant accounting policies:

(a) Capital assets and amortization

The Company provides amortization on all its capital assets using the methods and rates set out below, designed to amortize costs over the expected useful life of the respected assets. Acquisitions during the year are amortized at 1/2 the normal rate.

Transportation equipment	30% declining balance
Computer equipment	20% declining balance
Furniture and fixtures	20% declining balance
Leasehold improvements	20% declining balance

(b) Use of estimates

The preparation of financial statements in conformity with Part II CPA Handbook Accounting Standards for private enterprises requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of financial statements and reported amount of revenue and expenses during the current period, contingent assets and liabilities at the date. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. The main estimates relate to the impairment of property, plant and equipment, and financial assets and the useful life of property, plant and equipment.

(c) Revenue recognition

Revenue is accounted for when there is persuasive evidence that an arrangement exists, goods are delivered, the price is fixed or determinable, and collection is reasonably assured.

(d) Income taxes

The entity applies the tax payable method of accounting for income taxes. The taxes payable and provision for income taxes are based on the corporate income tax returns filed. There is no adjustment for income taxes related to temporary differences and no recognition of the benefit of income tax losses carried forward.

(e) Cash and cash equivalents

The entity's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the entity cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

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GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

(f) Inventory

The inventories are measured at the lower cost and net realizable value, with cost being determined using the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable variable selling costs. The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to the present locations and conditions, the cost of purchases comprise the purchase price, non-recoverable taxes, transport, and other costs directly attributable to the acquisition of finished goods, materials or services.

(g) Financial instruments

Measurement of financial instruments

The entity initially measures its financial assets and liabilities at fair value, except for certain non-arms length transactions.

The entity subsequently measures all its financial assets and financial liabilities at amortized costs, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortization cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized costs include the bank overdraft, the bank loan, accounts payable, amounts due to/from director and shareholder, and long term debt.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(h) Impairment of Long-lived Assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived assets exceeds its fair value.

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GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTES TO FINANCIAL STATEMENTS

2 Cash and bank		
Included in cash and cash equivalent balances are:		
	2016	2015
Bank	\$ 87,132	\$ 92,272

3 Capital assets:						
Capital Assets are recorded at cost less amortization.						
	2016					
	Cost	Addition	Accumulated Amortization	Net book value	Amortization	Net 2015
Transportation equipment	1,375,281	425,192	717,166	1,083,307	373,162	1,031,277
Computer equipment	25,680	-	12,532	13,148	3,287	16,435
Furniture and fixtures	10,900	-	5,319	5,581	1,395	6,976
Leasehold improvements	28,560	-	11,195	17,365	4,341	21,706
	\$1,440,421	\$ 425,192	\$ 746,212	\$1,119,401	\$ 382,185	\$1,076,394

4 Long term obligations and current portions		
	2016	2015
Obligation under capital lease arrangements	1,198,692	1,067,625
Current portions of long term obligations	(326,408)	(256,923)
Long term obligations	\$ 872,284	\$ 810,702

The company has acquired certain equipment under capital lease arrangements with various financial institution. The interest rates range from 5% to 17% annually and the expiry dates ranges from September 2017 to October 2021. The future minimum lease payments for each of the years ending December 31 are as follows:

Year	Principal	Interest
2017	326,408	69,283
2018	333,292	46,137
2019	313,595	23,633
2020	158,729	7,239
2021	66,667	1,453
	\$ 1,198,692	\$ 147,745

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

5 Long term debts and current portions		
	2016	2015
Business Development Bank of Canada Loan, repayable in monthly installments of \$2,970 plus interest calculated at a rate of 4.70%, maturing on August 10, 2023.	237,600	-
Current portions of long term debts	(35,640)	-
Long term obligations	\$ 201,960	\$ -

6 Due to Shareholder		
The amounts due to Shareholder is non-interest bearing, have no set repayment terms and are secured by promissory notes. The advance from Shareholder has been classified as a long-term liability.		
	2016	2015
Due to Shareholder	\$ 801,617	\$ 756,756

7 Use of estimates
 In preparing of these financial statements management has not used any estimated numbers.

8 Material uncertainties
 Management is not aware of any events or conditions that will impair the Company's ability to continue as a going concern.

9 Financial instruments and risk management

Risks and concentrations
 The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the balance sheet date, i.e. December 31, 2016.

Liquidity risk
 Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its bank loan and accounts payable.

Credit risk
 Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The entity is not exposed to any credit risk.

Market risk
 Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of three types of risks: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk.

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED - SEE REVIEW ENGAGEMENT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The entity is exposed to interest rate risk on its fixed and floating interest rate financial instruments. The fixed rate instruments subject the entity to fair value risk while the floating-rate instruments subject the entity to a cash flow risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The entity is not exposed to price risk.

10 Comparative figures

Comparative figures are re-arranged and re-grouped where ever necessary.



GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2017

UNAUDITED



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GREEN LINE TRANSPORTATION INC.

FINANCIAL STATEMENTS

December 31, 2017

UNAUDITED

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*Abdul Q. Hotay, CPA, CA,
Chartered Professional Accountant
Certified Forensic Investigator (Canada)
Associate Certified Fraud Examiner(USA)
Commissioner of Oaths/ Affidavits*

REVIEW ENGAGEMENT REPORT

To the Shareholder's of
GREEN LINE TRANSPORTATION INC.

I have reviewed the accompanying financial statements of Green Line Transportation Inc., that comprise the balance sheet as at December 31, 2017, and the statement of income, retained earnings and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibilities

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

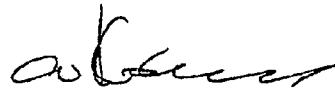
My responsibility is to express a conclusion based on the accompanying financial statements based on my review. I have conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate and applying analytical procedures and evaluates the evidence obtained.

The procedure in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all material respects, the financial position of Green Line Transportation Inc., as at December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.



A. Q. Hotay
Chartered Professional Accountant
Licensed Public Accountant

Mississauga, Ontario
June 11, 2018

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GREEN LINE TRANSPORTATION INC.
BALANCE SHEET
UNAUDITED
AS AT DECEMBER 31

	2017	2016
Assets		
Current assets		
Cash and bank (Note 2)	\$ 58,812	\$ 87,132
Accounts receivable (Note 3)	3,002,258	2,698,485
HST receivable	-	106,711
	<u>3,061,070</u>	<u>2,892,329</u>
Non-current assets		
Net capital assets (Note 4)	1,401,254	1,119,401
	<u>1,401,254</u>	<u>1,119,401</u>
Total Assets	\$ 4,462,324	\$ 4,011,730
Liabilities and Shareholder's Equity		
Current liabilities		
Accounts payable and accrued liabilities (Note 5)	\$ 73,237	\$ 194,164
Corporate taxes payable	12,648	88,440
Payroll taxes payable	14,019	-
HST payable	21,641	-
Bank loan (Note 6)	1,400,000	-
Factoring finance	-	896,086
Current portions of long term obligations (Note 7)	229,034	326,408
Current portions of long term debts (Note 8)	197,851	35,640
	<u>1,948,429</u>	<u>1,540,738</u>
Long term liabilities		
Long term obligations (Note 7)	608,691	872,284
Long term debts (Note 8)	438,665	201,960
Due to Shareholder's (Note 9)	801,617	801,617
	<u>1,848,972</u>	<u>1,875,861</u>
Shareholder's Equity		
Issued capital	100	100
Accumulated retained earnings, end of year	664,823	595,031
	<u>664,923</u>	<u>595,131</u>
Total Liabilities and Shareholder's Equity	\$ 4,462,324	\$ 4,011,730

Accompanying Notes are an integral part of these financial statements

On behalf of the Board:

_____ Director

_____ Director

A.Q. Hotay
Chartered Professional Accountant
Licensed Public Accountant

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GREEN LINE TRANSPORTATION INC.
INCOME STATEMENT
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2017	2016
Revenue		
Sales	\$ 9,061,231	\$ 10,287,055
Foreign exchange gain / (loss)	-	8,950
	<u>9,061,231</u>	<u>10,296,005</u>
Expenses		
Advertising and promotion	3,299	8,365
Amortization	432,931	382,185
Business taxes, licenses and memberships	134,168	166,763
Commissions	36,538	-
Delivery and freight	-	-
Equipment rental	288,226	203,646
Factoring cost	6,633	131,885
Fueling cost	495,494	1,723,795
Insurance	541,083	273,376
Interest and bank charges	61,361	10,822
Interest on long term debt	70,759	66,993
Meals and entertainment	3,374	2,919
Occupancy costs	203,969	234,000
Office and general expenses	35,351	20,020
Professional fee	228,756	35,198
Repairs and maintenance	198,709	160,131
Salaries and wages	249,295	323,628
Subcontracts	5,957,616	6,057,250
Supplies	9,948	1,576
Telephone and communications	22,124	10,971
	<u>8,979,633</u>	<u>9,813,523</u>
Net Income/ (Loss) before Income Taxes	81,597	482,482
Provision for Taxes	12,648	74,785
Net Income/ (Loss) after Income Taxes	<u>\$ 68,950</u>	<u>\$ 407,697</u>

Accompanying notes are an integral part of these financial statements.

GREEN LINE TRANSPORTATION INC.
STATEMENT OF CHANGES IN RETAINED EARNINGS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2017	2016
Accumulated retained earnings, beginning of year	\$ 595,031	\$ 187,334
Prior year adjustment retained earnings	842	-
Net Income/ (Loss) after Income Taxes	68,950	407,697
Dividends declared	-	-
Accumulated retained earnings, end of year	\$ 664,823	\$ 595,031

Accompanying notes are an integral part of these financial statements.

GREEN LINE TRANSPORTATION INC.
STATEMENT OF CASH FLOWS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31

	2017	2016
Cash flows provided by (used in)		
Operating activities		
Net Income/ (Loss) after Income Taxes	\$ 68,950	\$ 407,697
Items not effecting cash		
Prior year adjustment retained earnings	842	-
Amortization	432,931	382,185
	502,722	789,882
Change in non-cash working capital balances		
Accounts receivable	(303,773)	(1,141,855)
HST receivable	106,711	(40,041)
Accounts payable and accrued liabilities	(120,927)	(1,539)
Corporate taxes payable	(75,792)	74,785
Payroll taxes payable	14,019	-
HST payable	21,641	-
	144,601	(318,769)
Investing activities		
Addition to property & equipment	(714,784)	(425,192)
	(714,784)	(425,192)
Financing activities		
Bank loan	1,400,000	-
Factoring finance	(896,086)	445,758
Current portions of long term obligations	(97,374)	69,485
Current portions of long term debts	162,211	35,640
Long term obligations	(263,593)	61,582
Long term debts	236,705	201,960
Due to related parties	-	(120,465)
Due to Shareholder's	0	44,861
Dividends declared	-	-
	541,863	738,821
Increase (decrease) in cash and cash equivalents	(28,320)	(5,140)
Cash and cash equivalents, beginning of the year	87,132	92,272
Cash and cash equivalents, end of the year	\$ 58,812	\$ 87,132

Accompanying notes are an integral part of these financial statements

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GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2017

Nature of business

The business is operating as a corporation with limited liabilities. It was incorporated as "The Big Trucks Inc." in the province of Ontario under the Canadian Business Corporation Act on June 08, 2004, and on September 25, 2013 business name was changed to "Green Line Transportation Inc." The business activity is providing freight and cartage services.

Impact of basis of accounting

The Company has elected to apply the Canadian generally accepted accounting principles for private enterprises of part II of the CPA Accounting Handbook, hereafter referred to as "ASPE".

1 Significant accounting policies

The accompanying financial statements are prepared in accordance with Canadian generally accepted accounting principles for private enterprises and include the following significant accounting policies:

(a) Capital assets and amortization

The Company provides amortization on all its capital assets using the methods and rates set out below, designed to amortize costs over the expected useful life of the respected assets. Acquisitions during the year are amortized at 1/2 the normal rate.

Transportation equipment	30% declining balance
Computer equipment	20% declining balance
Furniture and fixtures	20% declining balance
Leasehold improvements	20% declining balance

(b) Use of estimates

The preparation of financial statements in conformity with Part II CPA Handbook Accounting Standards for private enterprises requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of financial statements and reported amount of revenue and expenses during the current period, contingent assets and liabilities at the date. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. The main estimates relate to the impairment of property, plant and equipment, and financial assets and the useful life of property, plant and equipment.

(c) Revenue recognition

Revenue is accounted for when there is persuasive evidence that an arrangement exists, goods are delivered, the price is fixed or determinable, and collection is reasonably assured.

(d) Income taxes

The entity applies the tax payable method of accounting for income taxes. The taxes payable and provision for income taxes are based on the corporate income tax returns filed. There is no adjustment for income taxes related to temporary differences and no recognition of the benefit of income tax losses carried forward.

(e) Cash and cash equivalents

The entity's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the entity cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

A.Q. Hotay
 Chartered Professional Accountant
 Licensed Public Accountant

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2017

(f) Inventory

The inventories are measured at the lower cost and net realizable value, with cost being determined using the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable variable selling costs. The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to the present locations and conditions, the cost of purchases comprise the purchase price, non-recoverable taxes, transport, and other costs directly attributable to the acquisition of finished goods, materials or services.

(g) Financial instruments

Measurement of financial instruments

The entity initially measures its financial assets and liabilities at fair value, except for certain non-arms length transactions.

The entity subsequently measures all its financial assets and financial liabilities at amortized costs, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortization cost include cash, term deposits and accounts receivable.

Financial liabilities measured at amortized costs include the bank overdraft, the bank loan, accounts payable, amounts due to/from director and shareholder, and long term debt.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly of by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The entity recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(h) Impairment of Long-lived Assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived assets exceeds its fair value.

NOTES TO FINANCIAL STATEMENTS

2 Cash and bank

The Organization's Cash and bank amounts with the banks are as follows;

	2017	2016
Bank Account	\$ 58,812	\$ 87,132

A.Q. Hotay
Chartered Professional Accountant
Licensed Public Accountant

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2017

3 Accounts receivable

Accounts receivable are considered good.

4 Capital assets:

Capital Assets are recorded at cost less amortization.

	2017					Net 2016
	Cost	Additions / (Disposals)	Accumulated Amortization	Net book value	Amortization	
Transportation equipment	1,800,473	654,100	1,082,194	1,372,379	425,712	1,083,307
Computer equipment	25,680	-	15,162	10,518	2,630	13,148
Furniture and fixtures	10,900	-	6,435	4,465	1,116	5,581
Leasehold improvements	28,560	-	14,668	13,892	3,473	17,365
	<u>\$1,865,613</u>	<u>\$ 654,100</u>	<u>\$ 1,118,459</u>	<u>\$ 1,401,254</u>	<u>\$ 432,931</u>	<u>\$ 1,119,401</u>

5 Accounts payable and accrued liabilities

The amounts payable are for the current year and are to paid subsequently.

6 Bank loan

The Corporation has approved Line of Credit of \$1,500,000 from TD Bank, which bears interest rate of bank's prime lending rate plus 2.50% per annum and is secured by general security agreement covering all assets of the Corporation.

7 Long term obligations and current portions

The company has acquired certain equipment under capital lease arrangements with various financial institution. The interest rates range from 5% to 17% annually and the expiry dates ranges from September 2017 to October 2021.

	2017	2016
Obligation under capital lease arrangements	837,724	1,198,692
Current portions of long term obligations	229,034	326,408
<u>Long term obligations</u>	<u>\$ 608,691</u>	<u>\$ 872,284</u>

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GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2017

8 Long term debts and current portions

	2017	2016
Business Development Bank of Canada Loan, repayable in monthly installments of \$2,970 plus interest calculated at prime lending rate plus 4.70%, maturing on August 10, 2023.	201,960	237,600
TD Bank Loan, repayable in monthly installments and interest calculated at a rate of 4.55%.	434,556	-
Current portions of long term debts (BDC)	35,640	35,640
Current portions of long term debts (TD Bank)	162,211	-
Long term debt	\$ 438,665	\$ 201,960

9 Due to Shareholder's

The amounts due to Shareholder's is non-interest bearing, have no set repayment terms and are secured by promissory notes. The amount due to Shareholder's has been classified as a long-term liability.

	2017	2016
Due to Shareholder's	\$ 801,617	\$ 801,617

10 Use of estimates

In preparing of these financial statements management has not used any estimated numbers.

11 Material uncertainties

Management is not aware of any events or conditions that will impair the Company's ability to continue as a going concern.

12 Financial instruments and risk management

Risks and concentrations

The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the balance sheet date, i.e. December 31, 2017.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its bank loan and accounts payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The entity is not exposed to any credit risk.

GREEN LINE TRANSPORTATION INC.
NOTES TO FINANCIAL STATEMENTS
UNAUDITED
FOR THE YEAR ENDED DECEMBER 31, 2017

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of three types of risks: currency risk, interest rate risk and other price risk. The entity is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The entity is exposed to interest rate risk on its fixed and floating interest rate financial instruments. The fixed rate instruments subject the entity to fair value risk while the floating-rate instruments subject the entity to a cash flow risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The entity is not exposed to price risk.

13 Comparative figures

Comparative figures are re-arranged and re-grouped where ever necessary.

APPENDIX M

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DODOKIN LAW & CONFLICT RESOLUTION

October 3, 2019

DELIVERED BY REGULAR MAIL

Mr. Amir Khan also known as Muhammad Amir
Noor Financial Services
200 Matheson Boulevard West, Suite 103
Mississauga ON L5R3L7

-and-

Mr. Syed Ahsan, Principal Owner
Noor Financial Services
200 Matheson Boulevard West, Suite 103
Mississauga ON L5R3L7

Dear Mr. Ahsan and Mr. Khan:

RE: Our File No.: 50002-001
Court File CV-19-6211613-00CL (Toronto)
In the Matter of the Receivership of Green Line Transportation Inc. ("Debtor")

Please be advised we represent RSM Canada Limited, the Court Appointed Receiver, of the above-noted Company.

Enclosed please find a copy of the Receivership Order dated June 21, 2019. Please note paragraph 4 of the Order, which orders that the accountants and persons acting on behalf of the Debtor deliver 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.

Recently, we conducted examinations of Gursewak Singh Dhillon and Tejinder Singh Tatla, former shareholders of the Company, who indicated that your Company and Mr. Amir Khan, also known as Muhammad Amir, were retained by the Debtor to provide bookkeeping services to the Debtor. Also find enclosed an Authorisation and Direction from Mr. Tatla directing that you make arrangements to provide the Receiver with the Debtor's books and records set out in therein.

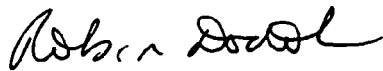
I also refer you to paragraph 8 of the Receivership Order, which orders the Debtor's accountants, employees and agents and others to attend at examinations under oath to answer the Receiver's questions regarding the books and records, assets and business operations of the Debtor.

On behalf of the Receiver, I am requesting that you contact the undersigned by **3:00 p.m. on Tuesday October 8, 2019** to make arrangements to produce the Debtor's books and records in your possession and to schedule examinations.

I anticipate your cooperation and I look forward to hearing from you.

Yours very truly,

Dodokin Law & Conflict Resolution

Per: 
Robin A. Dodokin
RAD/

Encl.

copy: Daniel Weisz, Vice President, RSM Canada Limited, in its capacity of court appointed receiver of Green Line Transportation Inc.
(Email: daniel.weisz@rsmcanada.com)

Daniel Weisz, Vice President, RSM Canada Limited, in its capacity of court appointed receiver of Green Line Transportation Inc.
(Email: arif.dhanani@rsmcanada.com)

APPENDIX N

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DODOKIN LAW & CONFLICT RESOLUTION

July 3, 2019

DELIVERED BY MAIL

Wells Fargo Equipment Finance Company
2300 Meadowvale BLVD
Mississauga ON
L5N5P9

Your Reference: PPSA File 721281789

To Whom it May Concern

RE:

Our File No.: 50002-001

**In the matter of the Receivership of Green Line Transportation Inc. (the
"Company")**

Please be advised that on June 21, 2019, RSM Canada Limited was appointed by the Ontario Superior Court of Justice as receiver and manager of the assets, undertakings and properties of the Company (the "Receiver"). We are counsel to the Receiver.

A copy of the Receivership Order dated June 21, 2019 is attached hereto for your reference.

We are writing to advise you that the Receiver has not taken possession of the Company's assets or its operations and has no information regarding the location of the Company's assets or operations.

We have reviewed a search of the Personal Property Security Act ("PPSA") registration system of Ontario which reveals that you have a security registration against the Company. As such, we are advising you of the receivership and that the Receiver is not in possession of the Company's assets or operations, including any assets that may be the subject of your PPSA registration.

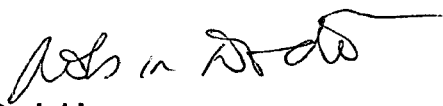
As the Receiver is not in possession of any of the Company's assets, no insurance of any kind has been taken out by the Receiver with respect to the Company or its assets or any assets that may be the subject of your PPSA registration.

DODOKIN LAW & CONFLICT RESOLUTION

We trust that you will take whatever steps you deem necessary to protect your position/ collateral in light of the receivership of the Company.

Should you have any questions or require any additional information, please contact the writer.

Yours very truly,
Dodokin Law & Conflict Resolution

Per 
Robin A. Dodokin
RAD/
Encl.

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APPENDIX O

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DODOKIN LAW & CONFLICT RESOLUTION

VIA Ordinary Mail
August 27, 2019

Blue Chip Leasing Corporation
156 Duncan Mill Rd
Unit 16
Toronto ON
M3B3N2

Your Reference: PPSA File 752099769/ 748875861

To Whom it May Concern

In the matter of the Receivership of Green Line Transportation Inc. ("Company")

This is further to my letter of July 3, 2019 as you are aware pursuant to a Court Order made on June 21, 2019 (the "Order"), RSM Canada Limited was appointed by the Ontario Superior Court of Justice as receiver and manager of the assets, undertakings and properties of the Company (the "Receiver"). We are counsel to the Receiver.

We have reviewed a search of the Personal Property Security Act ("PPSA") registration system of Ontario which reveals that you have a security registration against the Company.

Pursuant to paragraph 11 of the Order, please be advised that should you intend to realize on the collateral subject to your security interest, written consent of the Receiver is required. If you are taking steps to exercise your rights and remedies, please send a copy of your security agreement to the undersigned, along with a statement of account and if the collateral is a vehicle, a description of the vehicle (make, model, etc.) including the current mileage if known.

Any surplus proceeds realized on the sale of your vehicle must be paid over to the Receiver, RSM Canada Limited, located at 11 King Street West, Suite 700, Box 27, Toronto, Ontario M5H 4C7. Please contact Arif Dhanani at arif.dhanani@rsmcanada.com to make arrangements for same.

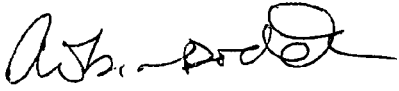
Should you have any questions or require any additional information, please contact the writer.

DODOKIN LAW & CONFLICT RESOLUTION

12/1 -

Yours very truly,

Dodokin Law & Conflict Resolution

Per 

Robin A. Dodokin
RAD/
Encl.
Cc Client

APPENDIX P

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RSM Canada Limited
11 King St W
Suite 700 Box 27
Toronto, ON M5H 4C7
T +1 416 480 0160
F +1 416 480 2646
www.rsmcanada.com

**NOTICE AND STATEMENT OF RECEIVER
(SECTION 245(1) AND 246(1) OF THE ACT)**

In the matter of the receivership of Green Line Transportation Inc. (the "Company")

The receiver gives notice and declares that:

1. On the 21st day of June, 2019, the undersigned RSM Canada Limited was appointed as receiver and manager (the "Receiver") in respect of all of the assets, undertakings and properties of the Company.
2. The undersigned became a receiver in respect of the Company by virtue of being appointed by order of the Ontario Superior Court of Justice - Commercial List (the "Order").
3. The undersigned commenced the exercise of its powers in respect of that appointment on the 21st day of June, 2019. To date, the Receiver is not aware of the location of the Company's books and records or assets.
4. The following information relates to the receivership:

- a) Registered Office Address of the Company (to the best of the Receiver's knowledge):
1310 Steeles Avenue East, Brampton, Ontario L6T1A2
- b) Principal line of business: Transportation and logistics
- c) The amounts owed by the Company to the creditors who appear to hold a security interest are set out on the attached schedule. The accuracy or completeness of the attached list of secured creditors has yet to be confirmed.
- d) The Receiver does not have possession of a list of other creditors of the Company and is not aware of the names or addresses of, or amounts owing to, other creditors of the Company.

The list of creditors has been compiled based on a search of the Ontario Personal Property Security Registration System and information included in the Application Record issued in respect of the appointment of the Receiver. The list has not been audited or verified by the Receiver. The fact that persons are receiving this notice or are included on the creditors list does not mean that it has been determined that they are a creditor or that if they are a creditor, that their claim is admitted in the amount set out on that list.

5. The current intended plan of the Receiver, to the extent that such a plan has been determined, is to realize on the assets of the Company, once located.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

12.3


6. Contact person for the Receiver:

Arif Dhanani
RSM Canada Limited
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario M5H 4C7
Telephone: (647) 725-0183
Facsimile: (416) 480-2646
E-mail: arif.dhanani@rsmcanada.com

7. Additional information: A copy of the Order is posted on the Receiver's website at <https://rsmcanada.com/what-we-do/services/consulting/financial-advisory/restructuring-recovery/current-restructuring-recovery-engagements/green-line-transportation-inc.html> Other pertinent public information will be posted to this website as that information becomes available.

Dated at Toronto this 2nd day of July, 2019.

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



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

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RSM CANADA LIMITED
In the Matter of the Receivership of the Property of
Green Line Transportation Inc.

LIST OF CREDITORS

Creditors who appear to hold a security interest

The Toronto-Dominion Bank (as of May 10, 2019)	\$ 1,675,143.29
Royal Bank of Canada	Unknown
Blue Chip Leasing Corporation	Unknown
Bodkin, A Division of Bennington Financial Corp.	Unknown
RCAP Leasing Inc.	Unknown
R&S Trailer Leasing Limited	Unknown
TPG Financial Corporation	Unknown
Ford Credit Company Canada	Unknown
Toyota Credit Canada Inc.	Unknown
The Bank of Nova Scotia	Unknown
CLE Capital Inc.	Unknown
Coast Capital Equipment Finance Ltd.	Unknown
Tpine Leasing Capital Corporation	Unknown
Trailer Wizards Ltd.	Unknown
Bank of Montreal	Unknown
1629665 Ontario Inc.	Unknown
Wells Fargo Equipment Finance Company	Unknown
Mercado Capital Corporation	Unknown
Ford Credit Canada Leasing	Unknown

**Note: This schedule should only be read in conjunction
with the Notice and Statement of Receiver dated July 2, 2019**

APPENDIX Q

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**IN THE MATTER OF THE COURT-APPOINTED RECEIVERSHIP OF
GREEN LINE TRANSPORTATION INC.
RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JUNE 21, 2019 TO SEPTEMBER 30, 2019**

Receipts

Cash on hand	\$ 33,065.44
Funding from secured lender	43,080.36
Interest	21.28

Total receipts \$ 76,167.08

Disbursements

Legal fees and disbursements	30,753.00
Receiver's fees and disbursements	35,334.22
HST paid	2,997.52
Miscellaneous administrative fees (OSB, Ascend)	345.00

Total disbursements \$ 69,429.74

Excess receipts over disbursements \$ 6,737.34

APPENDIX R

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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 ARIF N. DHANANI
(Sworn October 18, 2019)**

I, ARIF N. DHANANI, of the City of Toronto, in the Province of Ontario,
MAKE OATH AND SAY AS FOLLOWS:

1. I am a 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**")

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acquired for, or used in relation to a business carried on by Green Line, including all proceeds thereof (the "Receiver").

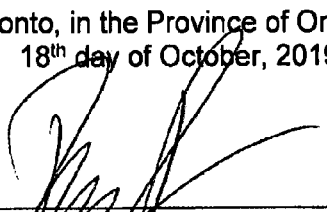
3. Attached hereto and marked as **Exhibit "A"** to this my affidavit is a copy of the invoices rendered by the Receiver for fees incurred by the Receiver in respect of the receivership proceedings for the period June 21, 2019 to September 30, 2019 (the "Period"). The fees charged the Period were \$36,376.50, plus disbursements of \$129.93 and HST of \$4,745.84, for a total of \$41,252.27. The average hourly rate charged during the Period was \$413.84.

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 invoice 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 18th day of October, 2019



Commissioner for Taking Affidavits

Province of Ontario, for RSM Canada LLP
and RSM Canada Limited.
Expires January 5, 2021.

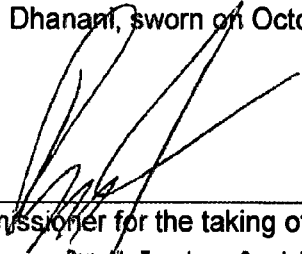


ARIF N. DHANANI

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EXHIBIT "A"
Detailed Invoice

This is Exhibit "A" to the Affidavit of
Arif N. Dhanani, sworn on October 18, 2019



A Commissioner for the taking of Affidavits, etc.

**Bryan Alan Tannerbaum, a Commissioner, etc.,
Province of Ontario, for RSM Canada LLP
and RSM Canada Limited.
Expires January 5, 2021.**



GST/HST: 80784 1440 RT 0001

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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 TD Commercial Banking
3140 Dufferin Street
Toronto, ON M6A 2T1

Attention: Sanjay Kansal
Account Manager

Date July 3, 2019

Client 7837327
Invoice 1
No. 5729529

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 June 21, 2019 to June 30, 2019.

Date	Professional	Description
06/21/2019	Daniel Weisz	Prepare for and attend in Court re application for the appointment of the Receiver; conference call with A. Dhanani and R. Dodokin of Dodokin Law & Conflict Resolution re the Receiver's proposed course of action; discussion with A. Dhanani re his attempted attendances to locate assets; discussion with R. Dodokin re internal counsel contacts at banks; draft letters to CIBC, Bank of Nova Scotia and Royal Bank of Canada.
06/21/2019	Arif Dhanani	Attend at 241 Clarence Street in Brampton, ON; attend at 1310 Steeles Avenue East in Brampton, ON, meet with Mr. Dhillon; draft and send email to TD Bank re attendances.
06/24/2019	Daniel Weisz	Discussion with A. Dhanani on the status of various matters; finalize letters to various banks; email to TD re bank statements request and financial statements; discussion with A. Dhanani on status.
06/25/2019	Daniel Weisz	Review documents and arrange for webpage; email to S. Kansal re request for agreement of purchase and sale; discussion with S. Kansal re status of bank accounts and email to R. Dodokin re same; review response from Bank of Montreal to the Receiver's enquiry; review results of service of Receivership Order provided by G. Bowden; draft letter to be sent to A. Kumar and R. Kainth; discussion with R. Dodokin on status; arrange for set up of website page.
06/25/2019	Arif Dhanani	Emails from/to S. Kansal; finalize and send correspondence to R. Kainth and A. Kumar.
06/26/2019	Daniel Weisz	Prepare accounts receivable collection letter; call in to a party on the accounts receivable listing.
06/27/2019	Daniel Weisz	Review file status; review summary of activities.
06/27/2019	Arif Dhanani	Draft email to former shareholders.

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July 3, 2019
Invoice 1
Page 2

Date	Professional	Description
06/28/2019	Anne Baptiste	Preparation of collection letters to debtors of the Company, research debtor addresses, finalize letters and send.
06/28/2019	Daniel Weisz	Prepare reporting update to TD; review R. Dodokin email re PPSA registration; review registrations under the PPSA and discussion with R. Dodokin re same; review draft letters and discussion with A. Dhanani on same.
06/28/2019	Arif Dhanani	Discussion with D. Weisz re letters to be sent to former shareholders; call with R. Dodokin re PPSA; discussion with D. Weisz and call with R. Dodokin and D. Weisz re PPSA; draft letters to former shareholders and send to R. Dodokin for comments; release letters to former shareholders.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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July 3, 2019
Invoice 1
Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	5.70	\$ 525	\$ 2,992.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	4.90	\$ 395	1,935.50
Anne Baptiste	Estate Administrator	3.60	\$ 110	396.00
Total hours and professional fees		<u>14.20</u>		\$ 5,324.00
HST @ 13%				692.12
Total payable				\$ 6,016.12

PAYMENT BY VISA / MC ACCEPTED

Card Number _____ Expiry Date _____
Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of RSM Canada Limited, Account No. 90-21116, Canadian Imperial Bank of Commerce Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

ONLINE/TELEPHONE BANKING available at major financial institutions under the account "RSM Canada Limited"

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts
RSM CANADA LIMITED



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

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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 July 26, 2019

Client 7837327
Invoice 2
No. 5742271

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 July 1, 2019 to July 15, 2019.

Date	Professional	Description
07/02/2019	Daniel Weisz	Discussion with A. Dhanani on various matters; review summary of activities; discussion with R. Dodokin of Dodokin Law & Conflict Resolution (" Dodokin ") on various matters; prepare the notice and statement of receiver pursuant to Section 245 and 246 of the Bankruptcy and Insolvency Act (" Section 245 Notice "); review PPSA search re potential creditors; finalize documents.
07/02/2019	Arif Dhanani	Emails to/from D. Weisz re PPSA listing and correspondence to be sent out; discussions with D. Weisz.
07/02/2019	Donna Nishimura	Prepare and release mailing re the Section 245 Notice.
07/03/2019	Donna Nishimura	Prepare and execute Affidavit of Mailing.
07/03/2019	Daniel Weisz	Review and update draft letter to parties on PPSA list; review letter from HSBC Bank of Canada; discussion with A. Dhanani re responses to accounts receivable collection letters sent; review and update draft letter to RBC and provide comments to R. Dodokin; prepare for and attend conference call with F. DiNino and A. Dhanani with respect to the status of the receivership administration; review and update further draft letter to be sent to parties having PPSA registrations; review letters sent by R. Dodokin; respond to R. Dodokin re her enquiry re RBC contact and automatic response received; discussion with R. Dodokin on the status of various matters.
07/03/2019	Arif Dhanani	Discussion with D. Weisz re status of file; review and comment on draft correspondence sent by R. Dodokin; conference call with F. DiNino; review of correspondence from an account debtor, and write bank in response to same.
07/04/2019	Daniel Weisz	Attend conference call with S. Lee, G. Bowden, F. DiNino and A. Dhanani re status of the receivership administration; discussion with R. Dodokin re same.
07/04/2019	Arif Dhanani	Respond to various emails and calls from account debtors; conference call with F. DiNino, S. Lee, G. Bowden and D. Weisz; subsequent discussion with D. Weisz re examinations of former and current shareholders.

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July 26, 2019
Invoice 2
Page 2

Date	Professional	Description
07/08/2019	Daniel Weisz	Review and file responses received from account debtors; prepare for and attend meeting with R. Dodokin and A. Dhanani re matters to be covered in proposed examinations.
07/08/2019	Arif Dhanani	Respond to email from an account debtor; brief discussion with D. Weisz; review documentation forwarded by R. Dodokin, including examination questions, corporate searches and unsigned sale agreement; meet with R. Dodokin and D. Weisz; draft letter to A.Q. Hotay ("Hotay") re review engagement and examination of working papers therefor; review phone messages from various customers and creditors.
07/09/2019	Daniel Weisz	Review of financial statements and other documents and draft questions for examination; review property search; review PPSA search re Steed Logistic and compare to PPSA search re Green Line.
07/09/2019	Arif Dhanani	Calls with numerous account debtors; review emails between D. Weisz and R. Dodokin; finalize letter to Hotay and email same re review of working papers.
07/10/2019	Daniel Weisz	Review response from an account debtor; discussion with R. Dodokin on the status of various matters; review response from Bankruptcy Highway re leased Mustang and emails to R. Dodokin and S. Kansal re same.
07/11/2019	Daniel Weisz	Review bank statements received from TD Bank and email to S. Kansal re same; review emails re shareholder agreement of purchase and sale; review agreement of purchase and sale re sale of shares and email to TD regarding same; email to R. Dodokin re cash balance in Green Line account at TD.
07/11/2019	Arif Dhanani	Emails from/to TD Bank re signed purchase and sale agreement for Green Line; respond to calls from various account debtors.
07/12/2019	Daniel Weisz	Review files and prepare lender update; review letter from Simmons DaSilva LLP; various discussions and exchange of emails with R. Dodokin.
07/12/2019	Arif Dhanani	Call with account debtor of Green Line and communicate results of call to D. Weisz; follow up emails/letters to current and prior shareholders; review of correspondence from Simmons DaSilva LLP; follow up email to Hotay; discussion with D. Weisz.
07/15/2019	Daniel Weisz	Review responses from accounts receivable debtors; review updated questions for examination provided by R. Dodokin and provide comments to 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.

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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	Vice President	10.10	\$ 395	3,989.50
Donna Nishimura	Estate Administrator	1.10	\$ 110	121.00
Total hours and professional fees		<u>22.00</u>		\$ 9,780.50
Disbursements				
Photocopies	\$ 28.00			
Postage	<u>24.36</u>			
Total disbursements				52.36
Total professional fees and disbursements				\$ 9,832.86
HST @ 13%				1,278.27
Total payable				\$ 11,111.13

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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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 August 16, 2019

Client 7837327
Invoice 3
No. 5757309

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 July 16, 2019 to July 31, 2019.

Date	Professional	Description
07/16/2019	Weisz, Daniel	Review email from R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin") re questions for examination and conference call with A. Dhanani and R. Dodokin to discuss same.
07/17/2019	Weisz, Daniel	Prepare for and attend conference call with F. DiNino, S. Kansal, S. Lee, R. Dodokin and A. Dhanani.
07/17/2019	Dhanani, Arif	Attend conference call with F. DiNino, S. Kansal, S. Lee, R. Dodokin and A. Dhanani.
07/18/2019	Dhanani, Arif	Review emails from R. Dodokin re service on A. Kumar.
07/18/2019	Weisz, Daniel	Review notice of service and status of service and email to R. Dodokin regarding same; exchange further emails re service; exchange emails with CIBC re bank accounts at CIBC.
07/22/2019	Dhanani, Arif	Calls with or returning calls from various account debtors regarding collection letters sent.
07/22/2019	Weisz, Daniel	Review email from K. MacEachern re enquiry for RBC, review files and reply to email; review letter from counsel to former shareholders, review files and email to R. Dodokin re to same.
07/23/2019	Weisz, Daniel	Review and update summary of activities.
07/24/2019	Dhanani, Arif	Review of emails among D. Weisz, R. Dodokin and S. Kansal; complete and send documentation to open Receiver's trust account; review of responses from account debtors and forward same to R. Dodokin; prepare schedule requested by R. Dodokin of account debtors, balances owing as per Green Line February 28, 2019 accounts receivable listing and responses received from account debtors; call with R. Dodokin, amend schedule and send amended schedule to R. Dodokin.
07/24/2019	Weisz, Daniel	Review emails and discussion with A. Dhanani on upcoming examination and information to be provided to R. Dodokin; exchange emails with RBC; email to

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Date	Professional	Description
		TD re funds received; discussion with R. Dodokin on RBC and examinations scheduled for tomorrow.
07/24/2019	Dhanani, Arif	Review emails and discussion with D. Weisz on upcoming examination and information to be provided to R. Dodokin.
07/25/2019	Dhanani, Arif	Email exchange with R. Dodokin re response received from an account debtor and non-attendance at examination by A. Kumar.
07/25/2019	Weisz, Daniel	Review email from RBC re funds in bank accounts and email to RBC in respect of same; review emails re scheduled examination of A. Kumar; prepare lender update; discussion with R. Dodokin; review comments and finalize update and send.
07/26/2019	Nishimura, Donna	Deposit cheque at the bank.
07/30/2019	Weisz, Daniel	Review affidavit of service re A. Kumar and email to R. Dodokin re same.
07/31/2019	Dhanani, Arif	Call with W. Ruger of Canada Revenue Agency ("CRA") re Green Line HST, corporate tax and payroll and email re same.
07/31/2019	Weisz, Daniel	Email to RBC to follow up on funds and information requested by the Receiver; review summary of A. Dhanani discussion with CRA; exchange emails re same.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	4.80	\$ 525	\$ 2,520.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	4.80	\$ 395	1,896.00
Donna Nishimura	Estate Administrator	0.10	\$ 110	11.00
Total hours and professional fees		<u>9.70</u>		\$ 4,427.00
HST @ 13%				575.51
Total payable				\$ 5,002.51

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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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 August 19, 2019

Client 7837327
Invoice 4
No. 5757827

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 August 1, 2019 to August 15, 2019.

Date	Professional	Description
08/01/2019	Daniel Weisz	Discussion with A. Dhanani on his discussion yesterday with Canada Revenue Agency ("CRA"); review email from R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin") re email received from Wells Fargo and reply to same; review draft letter to CRA and discussion with A. Dhanani on same; discussion with A. Dhanani on status of accounts receivable, review email and information received from Royal Bank of Canada ("RBC") and email to RBC in respect of same.
08/01/2019	Arif Dhanani	Draft letter to CRA re discussion of July 31, 2019 and request for certain information.
08/06/2019	Arif Dhanani	Review email from R. Dodokin re vehicle and ownership searches and respond thereto; call with D. Weisz and R. Dodokin re next steps and examinations.
08/06/2019	Daniel Weisz	Prepare for and attend conference call with R. Dodokin and A. Dhanani re the status of various matters.
08/07/2019	Daniel Weisz	Review and update letter to debtors who have not responded to initial collection letter; email to A. Iutovets of RBC re status of information requested; prepare lender update; forward draft of update to R. Dodokin.
08/07/2019	Arif Dhanani	Review draft letter following up account debtors that have not responded to the Receiver's initial letter, amend same and send to A. Baptiste; review weekly reporting to TD.
08/08/2019	Anne Baptiste	Process receipts in Ascend; prepare disbursement cheques.
08/08/2019	Anne Baptiste	Review email, preparing mail merge and mailing labels, copying letters, printing court order; scanning and saving individual letters with court order.
08/08/2019	Daniel Weisz	Review and sign follow up letters to account receivable debtors; discussion with R. Dodokin re examinations and searches; review R. Dodokin comments re lender update.

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Date	Professional	Description
08/09/2019	Daniel Weisz	Update lender update for R. Dodokin's comments; discussion with R. Dodokin; telephone discussion with A. Iutovets; review information received from RBC and update lender update; finalize lender update and send.
08/09/2019	Arif Dhanani	Review of information sent by an account debtor, and write to the account debtor with request for further information.
08/13/2019	Daniel Weisz	Review emails re status of accounts receivable responses; review information from debtors and compare same to TD bank statements; email to R. Dodokin; review email from R. Dodokin re the scheduling of examinations to be held.
08/13/2019	Arif Dhanani	Call with an account receivable debtor; review documentation received from CRA re 2018 T2, 2018 T4 summary and T4s and January, February and March 2019 HST returns; summarize same and send email to R. Dodokin and D. Weisz.
08/14/2019	Daniel Weisz	Review emails re status of attempts to serve parties re examinations to be conducted; review files; send email to RBC re request for information.
08/14/2019	Arif Dhanani	Review and respond to emails from R. Dodokin.
08/15/2019	Daniel Weisz	Review accounts rendered by R. Dodokin; exchange emails with R. Dodokin; review summary of activities.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	6.90	\$ 525	\$ 3,622.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	4.40	\$ 395	1,738.00
Anne Baptiste	Estate Administrator	2.50	\$ 110	275.00
Total hours and professional fees		<u>13.80</u>		\$ 5,635.50
HST @ 13%				732.62
Total payable				\$ 6,368.12

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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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 September 4, 2019

Client 7837327
Invoice 5
No. 5770423

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 August 16, 2019 to August 31, 2019.

Date	Professional	Description
08/16/2019	Anne Baptiste	Prepare disbursement cheques; prepare deposit slips; prepare cheque requisitions; process receipts in Ascend.
08/16/2019	Daniel Weisz	Review letter from RBC and email to R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin") re same; enclosure letter to R. Dodokin.
08/16/2019	Donna Nishimura	Deposit cheques at the bank.
08/19/2019	Daniel Weisz	Prepare lender update; discussion with R. Dodokin.
08/19/2019	Arif Dhanani	Review of email from R. Dodokin re correspondence to A. Hotay and re-send same.
08/20/2019	Arif Dhanani	Call with Bank of Montreal and email to same with copy of counsel's correspondence to PPSA registrants and Receiver's S. 245/246 notice and statement; emails and calls to various account debtors regarding amounts owed to Green Line; call with S. Kansal and email to same.
08/21/2019	Daniel Weisz	Email to RBC to follow up on the status of information requested and exchange emails with RBC.
08/21/2019	Arif Dhanani	Review of emails between R. Dodokin and Bank of Montreal Transportation and Leasing; call with an account debtor regarding the Receiver's A/R signification letter and request for further information.
08/22/2019	Anne Baptiste	Filing re banking.
08/22/2019	Daniel Weisz	Review email re Ford Credit Canada ("Ford Credit"), discussion with R. Dodokin re same; discussion with U. Emad re Ford Credit inquiry to be made; preliminary review of information from RBC and email to R. Dodokin re same.
08/22/2019	Usama Emad	Call Ford Credit regarding seized vehicles, enquire as to location of vehicles, mileage, value and request contracts with debtor; prepare memo to D. Weisz and R. Dodokin; call Bailiff regarding current location of the vehicles and delivery of same.

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Date	Professional	Description
08/23/2019	Usama Emad	Call Ford Credit to obtain fax details as requested by R. Dodokin; call Bailiff for Ford Credit regarding location of vehicles.
08/23/2019	Daniel Weisz	Discussion with U. Emad re following up with Bailiff; email to R. Dodokin re questions for examination; prepare lender update; exchange emails with R. Dodokin re information received from Ford Credit.
08/23/2019	Arif Dhanani	Review emails from R. Dodokin re Ford Credit; call to Ford Credit re vehicles; respond to emails from R. Dodokin.
08/26/2019	Arif Dhanani	Call with R. Dodokin re documentation received from Canada Revenue Agency; call to Rogers re cellphones and email to Rogers with Court Order and instructions; discussions with D. Weisz; emails to/from and call with TD re attendance at a premises; review of various emails from Dodokin, including affidavit of service re A. Kumar.
08/26/2019	Daniel Weisz	Discussion with A. Dhanani re various matters; meet with U. Emad re pending examination of accountant; meet with U. Emad to discuss and email to R. Dodokin re same; review and reply to R. Dodokin email re search to be conducted; review questions prepared by R. Dodokin re upcoming examination of A. Hotay.
08/26/2019	Usama Emad	Meet with D. Weisz to discuss financial statement analysis and questions for examination of Green Line accountant; prepare questions to provide to R. Dodokin re examination of the accountant, meet with D. Weisz to review and finalize questions to be sent to R. Dodokin.
08/27/2019	Daniel Weisz	Prepare for and meet with R. Dodokin and A. Dhanani and R. Dodokin to prepare re upcoming examinations including conference call with G. Bowden of LBN LLP; update lender update; begin drafting report to court; review draft letter to PPSA registrants and email to R. Dodokin re same.
08/27/2019	Arif Dhanani	Meet with R. Dodokin and D. Weisz; conference call with R. Dodokin, D. Weisz and G. Bowden; further emails with R. Dodokin.
08/29/2019	Daniel Weisz	Review correspondence from account debtor and review bank statements re same; discussion with R. Dodokin re non-attendance by A. Hotay at examination; preliminary review of Rogers statements received.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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September 4, 2019
Invoice 5
Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	7.90	\$ 525	\$ 4,147.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	6.50	\$ 395	2,567.50
Usama Emad, CPA	Senior Associate	4.40	\$ 195	858.00
Anne Baptiste/Donna Nishimura	Estate Administrator	1.30	\$ 110	143.00
Total hours and professional fees		20.10		\$ 7,716.00
Disbursements				
Couriers			\$ 36.90	
Travel			40.67	
Total disbursements				77.57
Total professional fees and disbursements				\$ 7,793.57
HST @ 13%				1,013.16
Total payable				\$ 8,806.73

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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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 October 3, 2019

Client 7837327
Invoice 6
No. 5793784

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 September 1, 2019 to September 15, 2019.

Date	Professional	Description
09/03/2019	Daniel Weisz	Review R. Dodokin of Dodokin Law & Conflict Resolution (" Dodokin ") opinion letters re security of Ford Credit Canada (" Ford Credit "); discussion with R. Dodokin re same and pending examinations; review summary of activities.
09/03/2019	Arif Dhanani	Filing various emails; review emails sent by R. Dodokin; discussion with D. Weisz.
09/05/2019	Arif Dhanani	Email to R. Dodokin with A/R information requested; review and file various emails sent by R. Dodokin and accounts receivable debtors.
09/10/2019	Arif Dhanani	Review of email from R. Dodokin re Receiver's consent for Ford Credit to sell vehicles and respond thereto, review of R. Dodokin correspondence to Ford Credit in this regard.
09/12/2019	Daniel Weisz	Discussion with R. Dodokin re report on examinations held; email to TD Bank re status of lender update.
09/12/2019	Arif Dhanani	Review of email from R. Dodokin re Ford Credit further notices of sale; review notices and compare payout values to liquidation values; email to R. Dodokin confirming consent for Ford Credit to sell vehicles.
09/13/2019	Arif Dhanani	Respond to call from TFG Financial Corporation re assets and location thereof.
09/13/2019	Daniel Weisz	Review R. Dodokin reporting letter re examinations held and email to R. Dodokin re same.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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October 3, 2019
Invoice 6
Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.40	\$ 525	\$ 735.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	2.30	\$ 395	908.50
Total hours and professional fees		<u>3.70</u>		\$ 1,643.50
HST @ 13%				213.66
Total payable				\$ 1,857.16

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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RSM CANADA LIMITED
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11 King St W, Suite 700, Box 27
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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 October 3, 2019

Client 7837327
Invoice 7
No. 5793788

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 September 16, 2019 to September 30, 2019.

Date	Professional	Description
09/16/2019	Daniel Weisz	Review draft update to TD Bank and comments to A. Dhanani.
09/16/2019	Arif Dhanani	Review R. Dodokin of Dodokin Law & Conflict Resolution (" Dodokin ") report on examinations; draft update reporting to TD Bank and send to D. Weisz and R. Dodokin for comments; finalize report and send same to TD Bank and Lee, Bowden, Nightingale LLP (" LBN ").
09/17/2019	Daniel Weisz	Prepare for and attend conference call with G. Bowden, F. DiNino; S. Kansal, R. Dodokin and A. Dhanani re examinations held and status of the receivership; exchange emails with R. Dodokin.
09/17/2019	Arif Dhanani	Set up call with TD Bank and LBN; prepare for and attend conference call with G. Bowden, F. DiNino; S. Kansal, R. Dodokin and D. Weisz re examinations held and status of the receivership.
09/24/2019	Daniel Weisz	Review emails from G. Bowden and discussion with R. Dodokin re same.
09/24/2019	Arif Dhanani	Respond to email from R. Dodokin re Rogers and communicate with Rogers.
09/25/2019	Arif Dhanani	Review of undertakings charts provided by R. Dodokin and amend same; call with TD Bank re further examinations; email to R. Dodokin re correspondence sent to Simmons Da Silva LLP.
09/27/2019	Anne Baptiste	Processing July/August bank statements.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	1.30	\$ 525	\$ 682.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	2.90	\$ 395	1,145.50
Anne Baptiste	Estate Administrator	0.20	\$ 110	22.00
Total hours and professional fees		<u>4.40</u>		\$ 1,850.00
HST @ 13%				240.50
Total payable				\$ 2,090.50

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

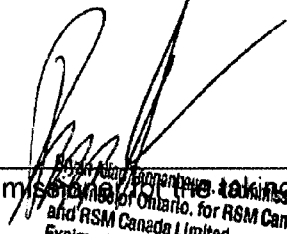
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EXHIBIT "B"

**Calculation of Average Hourly Billing Rates of
RSM Canada Limited
for the period June 21, 2019 to September 30, 2019**

Invoice No.	Billing Period	Total Fees	Disbursements	HST	Hours	Average Hourly Rate	Total
1	June 21, 2019 to June 30, 2019	\$ 5,324.00	\$ -	\$ 692.12	14.20	\$ 374.93	\$ 6,016.12
2	July 1, 2019 to July 15, 2019	9,780.50	52.36	\$ 1,278.27	22.00	\$ 444.57	\$ 11,111.13
3	July 16, 2019 to July 31, 2019	4,427.00	-	\$ 575.51	9.70	\$ 456.39	\$ 5,002.51
4	August 1, 2019 to August 15, 2019	5,635.50	-	\$ 732.62	13.80	\$ 408.37	\$ 6,368.12
5	August 16, 2019 to August 31, 2019	7,716.00	77.57	\$ 1,013.16	20.10	\$ 383.88	\$ 8,806.73
6	September 1, 2019 to September 15, 2019	1,643.50	-	\$ 213.66	3.70	\$ 444.19	\$ 1,857.16
7	September 16, 2019 to September 30, 2019	1,850.00	-	\$ 240.50	4.40	\$ 420.45	\$ 2,090.50
Total		\$ 36,376.50	\$ 129.93	\$ 4,745.84	87.90	\$ 413.84	\$ 41,252.27

This is Exhibit "B" to the Affidavit of
Arif N. Dhanani, sworn on October 18, 2019



A Commissioner for the taking of Affidavits, etc.
of Ontario, for RSM Canada LLP
and RSM Canada Limited.
Expires January 5, 2021.

APPENDIX S

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

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

BETWEEN:

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*

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**").

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 June 30, 2019 in respect of the period from May 23, 2019 to and including June 28, 2019 totalling \$3,977.22. Attached hereto and marked as Exhibit A is a true copy of the said Statement of Account.
- (b) An account dated July 22, 2019 in respect of the period from July 3, 2019 to and including July 19, 2019 totalling \$4,864.16. Attached hereto and marked as Exhibit B is a true copy of the said Statement of Account.
- (c) An account dated August 16, 2019 in respect of the period from July 24, 2019 to and including August 16, 2019 totalling \$6,522.30. Attached hereto and marked as Exhibit C is a true copy of the said Statement of Account.
- (d) An account dated September 6, 2019 in respect of the period from August 13, 2019 to and including September 5, 2019 totalling \$16,574.49. Attached hereto and marked as Exhibit D is a true copy of the said Statement of Account.
- (e) An account dated October 3, 2019 in respect of the period from September 6, 2019 to and including October 3, 2019 totalling \$7,386.31. Attached hereto and marked as Exhibit E is a true copy of the said Statement of Account.

The accounts total \$39,324.48.

4. 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 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.

5. As outlined and explained in the Receiver's First 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: (1) reviewing the Financial Statements and Accounts Receivable Reports, locating and communicating with creditors on the Accounts Receivable Reports; (2) Communicating with the creditors on the PPSA search of the Debtor; (3) communicating with the former shareholders and current shareholders of the Debtor and conducting examinations; (4) writing to financial institutions and determining where the Debtor had bank accounts, and communications with CRA; and (5) when requested reviewing security held by equipment financiers who wanted to locate and realise on their collateral.

6. The legal advice of Dodokin Law to the Receiver included:

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- (a) Communicating to PPSA creditors regarding receivership issues;
- (b) Reviewing security agreements of various secured creditors;
- (c) Reviewing communications regarding accounts receivable;
- (d) Responding to communications from secured and unsecured creditors;
- (e) Scheduling, preparing for and attending examinations of former and current shareholders and the Debtor's external accountant and reporting the results of examination and following up for undertakings and productions;
- (f) Reviewing responses of accounts receivable debtors and supporting documentation and comparison to the Debtor's Financial Statement and Aging A/R summaries in preparation of examinations of shareholders;
- (g) Communicating with former bookkeepers of the Debtor and shareholder;
- (h) Reviewing corporate and real property searches;
- (i) Communication with the Receiver regarding various receivership issues;
- (j) Reviewing and revising the Receiver's First Report; and

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(k) To telephone calls, emails, letters and reports.

7. 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 May 23, 2019 to October 3, 2019.

8. 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 \$39,324.48, inclusive of HST, and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario on October 17, 2019




Commissioner for Taking Affidavits
(or as may be)



ROBIN A. DODOKIN

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This is Exhibit "A" to the Affidavit of
ROBIN DODOKIN sworn before me on
the 17 day of October, 2019



A Commissioner for Taking Affidavits
Angela Makris
LSO # P09944

ANGELA MAKRIS, a Commissioner
for taking affidavits in and for the courts in
Ontario while being a Licensed Paralegal.

Dodokin Law & Conflict Resolution
 TD Canada Trust Tower, 161 Bay Street
 27th Floor
 Toronto , Ontario M5J2S1
 Canada
 (416) 300-6515

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Daniel Weisz
 RSM Canada LLP, 11 King Street West
 Suite 700
 Toronto, ON M5H4C7
 Canada
 Attention Mr. Daniel Weisz
 Senior Vice President

Balance \$3,977.22
Invoice # 00188
Invoice Date June 30, 2019
Payment Terms Due on Receipt
Due Date June 30, 2019

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
05/23/2019	RAD	Communicate with client	comments re proposed receivership, examinations and additional orders required e sale of assets	\$420.00	1.00	\$420.00
05/23/2019	RAD	communicate with court	calls from and to Danny Weisz and Arif Dhanni	\$420.00	0.30	\$126.00
05/28/2019	RAD	Reviewing documents	review draft materials and comments	\$420.00	1.00	\$420.00
05/29/2019	RAD	Drafting document	review and edit document ,	\$420.00	1.00	\$420.00
06/19/2019	RAD	Communicate with client	call with Danny Weisz and then conference call with Applicant's lawyer and Applicant re Friday hearing, service and attendances	\$420.00	0.50	\$210.00
06/20/2019	RAD	Communicate with client	call form Danny Weisz re order	\$420.00	0.20	\$84.00
06/20/2019	RAD	communicate with lawyer	edit order and send revised order to Bowden	\$420.00	0.40	\$168.00
06/21/2019	RAD	communicate with lawyer	email to Greg Bowden and Danny Weisz re order and court room	\$420.00	0.30	\$126.00
06/21/2019	RAD	Communicate with client	call to client once entered receivership order obtained regarding next steps- attendances and examinations	\$420.00	0.20	\$84.00
06/21/2019	RAD	communicate with lawyer	ascertaining contact details of in-house counsel at BMO, CIBC and BNS for service of receivership order and providing information to client	\$420.00	0.30	\$126.00
06/25/2019	RAD	Communicate with client	review email and respond to the receiver's question [REDACTED]	\$420.00	0.20	\$84.00
06/28/2019	RAD	searches	review 70 page PPSA search and report to Receiver	\$420.00	1.00	\$420.00

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06/28/2019	RAD	Communicate with client	call with receiver re PPSA search	\$420.00	0.20	\$84.00
06/28/2019	RAD	Revising document	edits to receiver letters	\$420.00	0.40	\$168.00
06/28/2019	RAD	Reviewing documents	review TD Bank GSA and DOFA Agreements	\$420.00	1.00	\$420.00
Totals:					8.00	\$3,360.00

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
05/23/2019	RAD	Law Society Litigation Levy	LawPro Civil Litigation Levy	\$100.00	1.0	\$100.00
06/28/2019	RAD	searches	Cyberbahn invoice # 17900656-searches uncertified PPSA	\$24.30	1.0	\$24.30
06/28/2019	RAD	searches	cyberbahn invoice # 17878297 Corp Profile Report and Certified PPSA search	\$56.12	1.0	\$56.12
Expense Total:						\$180.42

Adjustments

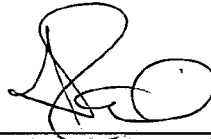
Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$3,360.00	13.0%	\$436.80
Addition Total:						\$436.80

Terms & Conditions:
 HST Number: 82781 1894- RT001
 Please make cheque payable to " Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total:	\$3,360.00
Expense Sub-Total:	\$180.42
Sub-Total:	\$3,540.42
Additions:	\$436.80
Total:	\$3,977.22
Amount Paid:	\$0.00
Balance Due:	\$3,977.22

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This is Exhibit "B" to the Affidavit of
ROBIN DODOKIN sworn before me on
the 17 day of October, 2019



A Commissioner for Taking Affidavits
Angela Makris
LSO # P09944

ANGELA MAKRIS, a Commissioner
for taking affidavits in and for the courts in
Ontario while being a Licensed Paralegal.

Dodokin Law & Conflict Resolution
 TD Canada Trust Tower, 161 Bay Street
 27th Floor
 Toronto , Ontario M5J2S1
 Canada
 (416) 300-6515

158


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

Balance \$4,864.16
Invoice # 00190
Invoice Date July 22, 2019
Payment Terms Due on Receipt
Due Date July 22, 2019

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
07/03/2019	RAD	Drafting document	Speak with Danny Weisz [REDACTED] [REDACTED] ng	\$420.00	1.80	\$756.00
07/08/2019	RAD	L110 Fact Investigation/ Development	review share purchase agreement and prepare areas for questioning and review corporate profile reports	\$420.00	1.00	\$420.00
07/08/2019	RAD	Meet with client	meet with Danny and Arif [REDACTED]	\$420.00	1.20	\$504.00
07/09/2019	RAD	communicate with lawyer	email to Bank lawyers re-documentation	\$420.00	0.20	\$84.00
07/10/2019	RAD	Plan and prepare	further consideration of areas of questioning and reviewing various searches including PPSA search [REDACTED]	\$420.00	1.60	\$672.00
07/11/2019	RAD	communicate with other	Call from Mercado Capital account manager regarding receivership	\$420.00	0.10	\$42.00
07/11/2019	RAD	Communicate with client	review emails regarding share purchase agreement and payments to RBC	\$420.00	0.30	\$126.00
07/12/2019	RAD	communicate with lawyer	Receipt, review and response to correspondence from lawyer for Tatla and Dhillon and report to receiver	\$420.00	0.40	\$168.00
07/12/2019	RAD	communicate with other	receipt and review of letter from RBC [REDACTED]	\$420.00	0.20	\$84.00
07/12/2019	RAD	Revising document	review and revise receiver update report and call to receiver	\$420.00	0.30	\$126.00

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07/12/2019	RAD	preparation for examinations- review docs and outlines questions	review questions, financial statement and A/R Aging Summary	\$420.00	1.60	\$672.00
07/16/2019	RAD	communicate with lawyer	communication to receiver	\$420.00	0.30	\$126.00
07/16/2019	RAD	Communicate with client	email/ call to Danny and Arif	\$420.00	0.20	\$84.00
07/17/2019	RAD	law clerk	scheduling and service of Notice of Examination-prepare notice, book examination and instruct process server	\$125.00	1.20	\$150.00
07/18/2019	RAD	instruct and communicate with process server	KAP calls re service of Kumar and then email	\$420.00	0.30	\$126.00
07/19/2019	RAD	communicate with lawyer	respond by email to mercado capital lawyer 's letter	\$420.00	0.20	\$84.00
07/19/2019	RAD	communications with parties	review letter from Lawyer re Tatla and Dhillon	\$420.00	0.10	\$42.00

Totals: 11.00 \$4,266.00

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
07/09/2019	RAD	photocopies and courier	external copying 18 Receivership orders for mailing to creditors listed on PPSA and others	\$30.74	1.0	\$30.74
07/09/2019	RAD	registered mail/postage	mailing letter to PPSA creditors	\$12.84	1.0	\$12.84

Expense Total: \$43.58

Adjustments

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$4,266.00	13.0%	\$554.58

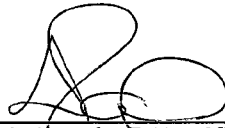
Addition Total: \$554.58

Terms & Conditions:

HST Number: 82781 1894- RT001
Please make cheque payable to " Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total:	\$4,266.00
Expense Sub-Total:	\$43.58
Sub-Total:	\$4,309.58
Additions:	\$554.58
Total:	\$4,864.16
Amount Paid:	\$0.00
Balance Due:	\$4,864.16

This is Exhibit "C" to the Affidavit of
ROBIN DODOKIN sworn before me on
the 17 day of October, 2019



*A Commissioner for Taking Affidavits
Angela Makris
LSO # P09944*

ANGELA MAKRIS, a Commissioner
for taking affidavits in and for the courts in
Ontario while being a Licensed Paralegal.

Dodokin Law & Conflict Resolution
 TD Canada Trust Tower, 161 Bay Street
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161



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

Balance \$6,522.30
Invoice # 00193
Invoice Date August 16, 2019
Payment Terms Due on Receipt
Due Date August 16, 2019

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
07/24/2019	RAD	Reviewing documents	reviewing receiver correspondence and supporting docs from creditors regarding payments and last work with debtor	\$420.00	1.00	\$420.00
07/24/2019	RAD	Reviewing documents	review account receivable chart and underlying documents prepared by Receiver in preparation of examination of Akshar Kumar	\$420.00	1.30	\$546.00
07/24/2019	RAD	Communicate with client	receipt and review of correspondence from receiver and RBC regarding Green Line Accounts at RBC	\$420.00	0.30	\$126.00
07/24/2019	RAD	preparation for examinations- review docs and outlines questions		\$420.00	1.50	\$630.00
07/25/2019	RAD	examination	Travel to and from Brampton and attend the examination of Akshay Kumar, obtain a certificate of non-attendance, speak to Mr. Kumar on the phone and report to Receiver	\$420.00	2.40	\$1,008.00
07/25/2019	RAD	Reviewing documents	review and suggests edits to Receivers report	\$420.00	0.20	\$84.00
07/29/2019	RAD	communicate with lawyer	follow up email to lawyer for Dhillon and Singh re VIN numbers of two remaining vehicles and compare to PPSA search	\$420.00	0.40	\$168.00
07/29/2019	RAD	Communicate with client	order PPSA search on one VIN number provided and confirm the second is on the PPSA search in favour of BMO- report to the receiver	\$420.00	0.30	\$126.00
08/01/2019	RAD	communicate with other	respond to Wells Fargo communication and report to Receiver on wells fargo and other issues	\$420.00	0.30	\$126.00
08/06/2019	RAD	Communicate with client	conference call with Danny and Arif	\$420.00	0.50	\$210.00

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08/06/2019	RAD	searches	review license searches Kumar and Green Line and report to client	\$420.00	0.30	\$126.00
08/08/2019	RAD	Revising document	revise and revise report for Receiver	\$420.00	0.30	\$126.00
08/08/2019	RAD	communicate with lawyer	email lawyer for Dhillon and Tatla reexamination dates	\$420.00	0.30	\$126.00
08/08/2019	RAD	communicate with lawyer	call from lawyer for Blue Chip Leasing and report to client	\$420.00	0.30	\$126.00
08/09/2019	RAD	communicate with lawyer	email to [REDACTED]	\$420.00	0.20	\$84.00
08/13/2019	RAD	Communicate with client	email to Danny Wiesz and Arif Dhanni [REDACTED]	\$420.00	0.20	\$84.00
08/13/2019	RAD	communications with parties	draft letter to Akshay Kumar and draft letter to Raj Kainth re examinations	\$420.00	0.40	\$168.00
08/13/2019	RAD	schedule examinations and prepare notices	calls to three examiners offices, Brampton, Niagara Falls and Mississauga and preparation of 5 Notices of Examination for Mr. Dhillon. Mr. Tatla, Mr Kumar, Mr Kainth and Mr Hotay (law clerk- Angela)	\$125.00	2.50	\$312.50
08/14/2019	RAD	Drafting document	Prepare Affidavit of Service after Amrita Mann confirms she will accept service.	\$125.00	1.00	\$125.00
08/14/2019	RAD	communicate with lawyer	letter to Amrita Singh enclosing Notices of Examination for Dhillon and Tatla and court order	\$420.00	0.30	\$126.00
08/14/2019	RAD	communicate with other	instruct clerk re-examinations of Raj Kainth in Niagara Falls and Abdul Hotay in Mississauga and process server	\$420.00	0.20	\$84.00
08/15/2019	RAD	communicate with other	call to Punjabi interpreter re Dhillon examination	\$420.00	0.20	\$84.00
08/15/2019	RAD	instruct and communicate with process server	law clerk instructs KAP re Abdul Hotay service and confirms the appointment with examiner for August 29 at 10 am.	\$125.00	0.80	\$100.00
08/15/2019	RAD	communicate with other	calls to other Punjabi interpreters to attend Mr. Dhillons September 5 examinations	\$420.00	0.70	\$294.00

Totals: 15.90 \$5,409.50

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
08/09/2019	RAD	searches	Cyberbahn invoice CB0178671 July 2019, Corp profile and PPSA searches on The Big N Trucks, 2333797 Ontario Inc, Steed Logistics, Green Line Motor Freight Inc.	\$193.14	1.0	\$193.14
08/09/2019	RAD	searches	Cyberbahn Invoice LL 5062185 Address and ownerships searches on cars [REDACTED] and a vehicle with plate CJHS340 owned by Green Line Transportation Inc	\$334.48	1.0	\$334.48
08/14/2019	RAD	process server fees	KAP Litigation Invoice 522205- service on Akshay Kumar for July 25, 2019 examination	\$194.37	1.0	\$194.37

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08/16/2019	RAD	searches	property searches/ [REDACTED]	\$150.31	1.0	\$150.31
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Expense Total: **\$872.30**

Adjustments

Item	Applied To	Type	Description	Basis	Percent	Line Total
Discount	Time Entries	\$ - Amount				(\$409.50)
Tax	Time Entries	% - Percentage	HST	\$5,000.00	13.0%	\$650.00

Discount Total: **(\$409.50)**

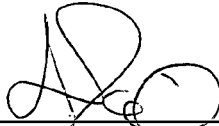
Addition Total: **\$650.00**

Terms & Conditions:

HST Number: 82781 1894- RT001
Please make cheque payable to " Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total:	\$5,409.50
Expense Sub-Total:	\$872.30
Sub-Total:	\$6,281.80
Discounts:	(\$409.50)
Additions:	\$650.00
Total:	\$6,522.30
Amount Paid:	\$0.00
Balance Due:	\$6,522.30

This is Exhibit "D" to the Affidavit of
ROBIN DODOKIN sworn before me on
the 17 day of October, 2019



A Commissioner for Taking Affidavits
Angela Makris
LSO # P09944

ANGELA MAKRIS, a Commissioner
for taking affidavits in and for the courts in
Ontario while being a Licensed Paralegal.

Dodokin Law & Conflict Resolution
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165



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

Balance \$16,574.49
Invoice # 00197
Invoice Date September 6, 2019
Payment Terms Due on Receipt
Due Date September 06, 2019

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
08/13/2019	RAD	law clerk	receive instructions scheduling of examinations in [REDACTED] n A [REDACTED]	\$125.00	0.20	\$25.00
08/14/2019	RAD	law clerk	Angela - law clerk communication to Penfound and Network Reporting to confirm availability and dates for examinations [REDACTED] and receipt and review of KAP process server email	\$125.00	0.80	\$100.00
08/15/2019	RAD	law clerk	law clerk Angela- confirmations from Penfound and Network regarding [REDACTED] examinations, follow up with process server re difficulties serving Kumar , booking a third examination for Abdul Hotay accountant, instruct process server re Hotay service of Notice, further instructions from Robin	\$125.00	1.10	\$137.50
08/16/2019	RAD	law clerk	law clerk Angela-report to Robin process server difficulties serving Kainth in Niagara Falls	\$125.00	0.10	\$12.50
08/19/2019	RAD	Communicate with client	re examinations and meeting	\$420.00	0.20	\$84.00
08/19/2019	RAD	Revising document	review and revise receiver's report	\$420.00	0.40	\$168.00
08/19/2019	RAD	instruct clerk	instruct clerk re service on Raj Kainth and Process server questions re Akshay Kumar service issues	\$420.00	0.30	\$126.00
08/20/2019	RAD	law clerk	instruct Clerk re document and service issues on Raj Kaith	\$420.00	0.20	\$84.00
08/20/2019	RAD	law clerk	law clerk Angela, receive further instructions from Robin re service on Kainth and instruct KAP process servier to try again	\$125.00	0.30	\$37.50

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08/21/2019	RAD	communicate with other	respond to email from BMO [REDACTED] [REDACTED] [REDACTED]	\$420.00	0.20	\$84.00
08/21/2019	RAD	law clerk	Law clerk Angela- communicate with KAP process server and Robin regarding service issues [REDACTED] [REDACTED]	\$125.00	0.30	\$37.50
08/22/2019	RAD	law clerk	Law clerk Angela -review affidavit of service on [REDACTED] [REDACTED]	\$125.00	0.20	\$25.00
08/23/2019	RAD	communications with parties	review Ford Notice of sale and write to Ford Credit account manager	\$420.00	0.40	\$168.00
08/23/2019	RAD	assemble exhibit brief	law clerk for witnesses at examinations	\$125.00	1.50	\$187.50
08/23/2019	RAD	communicate with other	call to Ford Credit and fax to Taylor and Jean Claude at Ford Credit. and report to client	\$420.00	0.60	\$252.00
08/24/2019	RAD	Communicate with client	various emails to and from Arif regarding Ford Credit	\$420.00	0.40	\$168.00
08/25/2019	RAD	Reviewing documents	Review recently received RBC docs , CRA docs and ford Credit docs in preparation of examinations of Akshay Kumar and others and prepare for examinations.	\$420.00	1.00	\$420.00
08/26/2019	RAD	Communicate with client	call with Arif Dhanini [REDACTED]	\$420.00	0.20	\$84.00
08/26/2019	RAD	preparation for examinations- review docs and outlines questions	Preparation for Abdul Hotay examination, review CRA docs and Exhibit brief and prepare questions/ issues	\$420.00	2.00	\$840.00
08/26/2019	RAD	law clerk	law clerk Angela- communicate with KAP re-service difficulties of serving Raj kainth in [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	\$125.00	0.80	\$100.00
08/27/2019	RAD	preparation for examinations- review docs and outlines questions	meet with Danny and Arif [REDACTED] [REDACTED]	\$420.00	0.70	\$294.00
08/27/2019	RAD	conference call	call [REDACTED] [REDACTED]	\$420.00	0.80	\$336.00
08/27/2019	RAD	communicate with other	email to Abdul Hotay requesting that he bring his working papers in relation to the preparation of December 31 2018 FS	\$420.00	0.20	\$84.00
08/27/2019	RAD	preparation for examinations- review docs and outlines questions	review chart prepared [REDACTED] regarding areas of question on review engagement process for examination of Abdul Hotay	\$420.00	1.10	\$462.00
08/27/2019	RAD	Instruct clerk	re letters to PPSA creditors re surplus funds and service issues regarding Raj Kaith, emails from process server [REDACTED]	\$420.00	0.20	\$84.00

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08/27/2019	RAD	searches	review corporate profile reports for companies [REDACTED]	\$420.00	0.20	\$84.00
08/27/2019	RAD	communicate with other	draft letter to PPSA creditors re section 11 Receivership order consent required to realize and surplus funds to be paid to Receiver	\$420.00	1.00	\$420.00
08/27/2019	RAD	law clerk	law clerk Angela- order and review corp searches [REDACTED]	\$125.00	2.70	\$337.50
08/28/2019	RAD	Reviewing documents	review receivers letter [REDACTED]	\$420.00	0.10	\$42.00
08/28/2019	RAD	Communicate with client	communicate with client [REDACTED]	\$420.00	0.30	\$126.00
08/29/2019	RAD	examination	travel to and from Brampton and obtain certificate of non- attendance Akshay Kumar	\$420.00	1.60	\$672.00
08/29/2019	RAD	review security and report	Ford Credit -5 leases review	\$420.00	2.50	\$1,050.00
08/29/2019	RAD	examination	travel to and from and attend the examination of Abdul Hotay at Network West Reporting and mediation in Mississauga - obtain a certificate of non-attendance, call and email Mr. Hotay, report to the client	\$420.00	1.60	\$672.00
08/29/2019	RAD	law clerk	law clerk Angela attend the examination of Abdul Hotay at Network Reporting to take notes and undertaking- Hotay did not attend	\$125.00	1.60	\$200.00
08/30/2019	RAD	communicate with other	email from Kristen at Wells Fargo and repsonse	\$420.00	0.20	\$84.00
08/30/2019	RAD	law clerk	law clerk Angela- review aff of attempted service on Raj Kainth [REDACTED] at [REDACTED]	\$125.00	0.40	\$50.00
09/04/2019	RAD	Communicate with client	report to client regarding Ford Vehicle contracts.	\$420.00	1.20	\$504.00
09/04/2019	RAD	preparation for examinations- review docs and outlines questions	preparation for Gusewak Dhillon and Tejinder Tatla examinations	\$420.00	2.00	\$840.00
09/04/2019	RAD	communicate with lawyer	preservation of electronic and physical evidence letter to Amrita Mann lawyer for Dhillon and Tatla	\$420.00	0.30	\$126.00
09/04/2019	RAD	Communicate with client	review ownership search on VIN and PPSA search 2011 International and report to receiver	\$420.00	0.20	\$84.00
09/05/2019	RAD	attend examinations for discovery or court ordered examinations	Conduct court-ordered examinations of Gursewak Dhillon and Tejinder Tatla via Punjabi interpreter in Brampton at Peel Reporting Services	\$420.00	8.00	\$3,360.00

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09/05/2019	RAD	take notes and assist at examinations and client meetings	Law clerk Angela attendance with Robin Dodokin at examinations of Gursewak Dhillon and Tejinder Talla, take notes of evidence, list exhibits, and undertakings	\$125.00	8.00	\$1,000.00
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Totals: **46.10** **\$14,052.00**

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
08/24/2019	RAD	process server fees	Kap Litigation Services -service in Brampton on Abdul Hotay-	\$84.74	1.0	\$84.74
08/27/2019	RAD	searches	search fees three corp searches [REDACTED]	\$75.90	1.0	\$75.90
08/28/2019	RAD	photocopies and courier	copies 18 letters and receivership orders outside printer	\$42.35	1.0	\$42.35
08/29/2019	RAD	registered mail/postage	Canada Post - mailing of second letter to PPSA creditors	\$36.50	1.0	\$36.50
08/30/2019	RAD	process server fees	Kap Litigation Services invoice for service Akshay Kumar [REDACTED] August 26 examination	\$356.99	1.0	\$356.99
09/04/2019	RAD	assemble exhibit brief	copy and assemble/bind 2 exhibit briefs- Nexus Printing	\$99.25	1.0	\$99.25

Expense Total: **\$695.73**

Adjustments

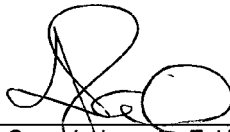
Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$14,052.00	13.0%	\$1,826.76

Addition Total: **\$1,826.76**

Terms & Conditions:
 HST Number: 82781 1894- RT001
 Please make cheque payable to " Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total:	\$14,052.00
Expense Sub-Total:	\$695.73
Sub-Total:	\$14,747.73
Additions:	\$1,826.76
Total:	\$16,574.49
Amount Paid:	\$0.00
Balance Due:	\$16,574.49

This is Exhibit "E" to the Affidavit of
ROBIN DODOKIN sworn before me on
the 17 day of October, 2019



*A Commissioner for Taking Affidavits
Angela Makris
LSO # P09944*

ANGELA MAKRIS, a Commissioner
for taking affidavits in and for the courts in
Ontario while being a Licensed Paralegal.

Dodokin Law & Conflict Resolution
 TD Canada Trust Tower, 161 Bay Street
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 Canada
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176



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

Balance \$7,386.31
Invoice # 00201
Invoice Date October 3, 2019
Payment Terms Due on Receipt
Due Date October 03, 2019

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
09/06/2019	RAD	law clerk	instructions from Robin to order corp search [REDACTED]	\$125.00	0.50	\$62.50
09/09/2019	RAD	communicate with other	letter to Ford Credit Canada re consent to sale of three vehicles and surplus to receiver	\$420.00	0.30	\$126.00
09/09/2019	RAD	communicate with other	call and email from Coast Capital	\$420.00	0.10	\$42.00
09/11/2019	RAD	Communicate with client	email report to client re Ford and Coast Capital	\$420.00	0.20	\$84.00
09/12/2019	RAD	report to client on examinations and documents review	summarising and reporting on the evidence of Tatla and Dhillon to receiver	\$420.00	1.00	\$420.00
09/13/2019	RAD	report to client on examinations and documents review	further drafting and summarising the evidence of Tatla and Dhillon for the report to receiver	\$420.00	1.80	\$756.00
09/13/2019	RAD	communicate with other	call from Ford Canada	\$420.00	0.20	\$84.00
09/17/2019	RAD	conference call	a conference call with Danny W, Arif D. [REDACTED]	\$420.00	0.40	\$168.00
09/17/2019	RAD	Revising document	review and revise receivers report	\$420.00	0.30	\$126.00
09/18/2019	RAD	review security and report	review Coast Credit security, communicate with Coast Credit and report to Receiver.	\$420.00	1.20	\$504.00
09/18/2019	RAD	law clerk	law clerk preparation of Undertaking Charts for Dhillon and Tatla for robin review [REDACTED]	\$125.00	2.00	\$250.00

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09/19/2019	RAD	communicate with other	email from Coast re valuation and report to receiver.	\$420.00	0.20	\$84.00
09/20/2019	RAD	communicate with other	Letter to Coast Capital regarding their enforcements steps and surplus proceeds- consent letter	\$420.00	0.30	\$126.00
09/20/2019	RAD	Communicate with client	receive instructions from receiver [REDACTED]	\$420.00	0.10	\$42.00
09/20/2019	RAD	communicate with other	communicate -telephone call and email exchange with BNS	\$420.00	0.20	\$84.00
09/24/2019	RAD	Communicate with client	communicate with client re further examinations and next steps, bodkin and blue chip security	\$420.00	0.30	\$126.00
09/25/2019	RAD	Communicate with client	emails to and from Arif [REDACTED]	\$420.00	0.30	\$126.00
09/25/2019	RAD	communicate with lawyer	communicate [REDACTED]	\$420.00	0.20	\$84.00
09/25/2019	RAD	communicate with lawyer	communicate with Amrita Mann lawyer for Tatla and Dhillon re answering undertakings	\$420.00	0.20	\$84.00
09/25/2019	RAD	Drafting document	draft direction and authorisation to Noor re bookkeeping records for Tatla and Dhillon to sign, review and revise Undertaking chart Tatla and Dhillon and instruct clerk re exhibit brief Tatla and Dhillon	\$420.00	0.40	\$168.00
09/25/2019	RAD	law clerk	law clerk - prepare exhibit charts and assemble briefs from examinations of Tatla and Dhillon	\$125.00	2.20	\$275.00
09/30/2019	RAD	Drafting document	drafting Notice of Motion and Order [REDACTED]	\$420.00	1.00	\$420.00
10/01/2019	RAD	communicate with court	communicate with Receiver [REDACTED]	\$420.00	0.30	\$126.00
10/01/2019	RAD	communicate with lawyer	follow up email with Amrit Mann re unanswered undertakings of Dhillon and Tata	\$420.00	0.20	\$84.00

Totals: 13.90 \$4,451.50

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
09/12/2019	RAD	interpreter fees	Punjabi interpreter for Dhillon and Tatla examinations	\$240.00	1.0	\$240.00
09/12/2019	RAD	process server fees	KAP Litigation Services- attempt service Raj Kainth [REDACTED]	\$266.97	1.0	\$266.97
09/24/2019	RAD	third party disbursements	Network Reporting & Mediation, invoice 533760- examination of Abdul Hotay- no show and certificate of non-attendance on August 29 2019	\$394.37	1.0	\$394.37
09/24/2019	RAD	third party disbursements	Peel Reporting Services invoice C-10819, examinations of Tatla and Dhillon on September 5 and certificate of non-attendance Kumar Aug 26	\$477.99	1.0	\$477.99
09/24/2019	RAD	third party disbursements	JML Transcription examination of Akshay Kumar- no show and certificate of non attendance July 25 2019 invoice reduced from 697.00	\$505.10	1.0	\$505.10

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09/30/2019	RAD	searches	govt fees for two corp profile reports [REDACTED]	\$47.64	1.0	\$47.64
10/01/2019	RAD	searches	invoice 2768 Agent fee for property searches on [REDACTED]	\$376.40	1.0	\$376.40
10/03/2019	RAD	searches	Corp searches on [REDACTED]	\$47.64	1.0	\$47.64

Expense Total: **\$2,356.11**

Adjustments

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$4,451.50	13.0%	\$578.70

Addition Total: **\$578.70**

Terms & Conditions:

HST Number: 82781 1894- RT001
Please make cheque payable to " Robin A. Dodokin Professional Corporation"

Time Entry Sub-Total:	\$4,451.50
Expense Sub-Total:	\$2,356.11
Sub-Total:	\$6,807.61
Additions:	\$578.70
Total:	\$7,386.31
Amount Paid:	\$0.00
Balance Due:	\$7,386.31

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

**AFFIDAVIT OF ROBIN A. DODOKIN
SWORN OCTOBER 17, 2019**

DODOKIN LAW & CONFLICT RESOLUTION
161 Bay St, 27th Floor
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Lawyers for the Receiver, RSM Canada Limited

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THE TORONTO-DOMINION BANK
Applicant

-and-

GREEN LINE TRANSPORTATION INC.
Respondent

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

ONTARIO
SUPERIOR COURT OF JUSTICE
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MOTION RECORD

Motion returnable November 5, 2019 at 10:00 a.m.

DODOKIN LAW & CONFLICT RESOLUTION
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Toronto ON M5J 2S1

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