

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

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*

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

August 25, 2020

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I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated June 21, 2019 (the “**Appointment Order**”), RSM Canada Limited (“**RSM**”) was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Green Line Transportation Inc. (“**Green Line**” or the “**Debtor**”) acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order is attached to this report as Appendix “**A**”.

2. The Appointment Order authorizes the Receiver to, *inter alia*:
 - a) take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

 - b) receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;

 - c) demand of Tejinder Singh Tatla (“**Tatla**”), Gursewak Singh Dhillon (“**Dhillon**”), Raj Kumar Kainth (“**Kainth**”), Aman Dhaliwal (“**Dhaliwal**”) and Akshay Kumar (“**Kumar**”) that they produce forthwith any documents relating to the sale or purported sale of the Debtor, its assets or its shares; and

 - d) conduct examinations under oath of any past or present officers, directors, employees or shareholders of the Debtor, including, but not limited to, Tatla, Dhillon, Kainth, Dhaliwal and Kumar. All past or present officers, directors, employees or shareholders of the Debtor including but not limited to those specifically named in this paragraph are required

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

3. On October 18, 2019, the Receiver issued its first report to the Court (the “**First Report**”) for the purpose of, among other things:
 - a) reporting to the Court on the Receiver’s attempts to take possession of the Debtor’s assets and its books and records, including the results of those efforts;
 - b) reporting to the Court on the results of the Receiver’s attempts to examine Messrs. Tatla, Dhillon, Kainth and Kumar;
 - c) seeking an Order compelling Abdul Hotay (“**Mr. Hotay**”), the external accountant of the Debtor, to attend at an examination under oath at a time and place determined by the Receiver or its counsel to answer questions about: i) the Debtor’s business operations, ii) the Debtor’s current and prior assets, iii) the Debtor’s books and records and invoicing and accounts receivable collection practices, iv) the Debtor’s financial statements, v) any sale of the Debtor’s assets outside of the ordinary course of business, vi) any sale of the Debtor’s business or assets or any parts thereof and vii) any matters relating or arising from the foregoing; and
 - d) seeking an Order directing Mr. Hotay and Abdul Hotay Professional Corporation (“**AHPC**”) to deliver to the Receiver a copy of all physical and electronic records relating to the Debtor including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the production of the Debtor’s Review Engagement Financial Statements dated December 31, 2016, December 31, 2017 and December 31, 2018.

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

4. At the motion held on November 5, 2019 to consider the relief sought by the Receiver, the Court made an Order (the “**November 5 Order**”), *inter alia*, directing Mr. Hotay to attend an examination, and directing that Mr. Hotay and AHPC produce and deliver to the Receiver all books and records, financial documents and statements, tax returns and working papers related to Mr. Hotay’s production of the Debtor’s Review Engagement Financial Statements dated December 31, 2016, December 31, 2017 and December 31, 2018 in Mr. Hotay’s possession or control. A copy of the November 5 Order is attached hereto as Appendix “C”.
5. On June 8, 2020, the Receiver issued its second report to the Court (the “**Second Report**”) for the purpose of, among other things:
 - a) reporting to the Court on the results of the Receiver’s attempt to examine Mr. Hotay;
 - b) reporting to the Court on the examinations of Farukh Hotay (“**Farukh**”) and Hammad Malik (“**Hammad**”) of AHPC;
 - c) reporting to the Court on the opinion on the validity and enforceability of the security held by The Toronto-Dominion Bank (“**TD**”) rendered by Dodokin Law and Conflict Resolution (“**Dodokin Law**”), counsel to the Receiver; and
 - d) seeking orders, *inter alia*:
 - i) authorizing and directing the Receiver to provide to TD or its counsel, copies of the Hotay Working Papers and the Transcripts;
 - ii) approving the Receiver’s activities, the Receiver’s fees, the Receiver’s lawyer’s fees and disbursements and the Receiver’s interim statement of receipts and disbursements; and

iii) discharging the Receiver.

A copy of the Second Report, without appendices, is attached hereto as Appendix “D”.

6. Following the issuance of the Second Report, and prior to the date that the Receiver’s application was scheduled to be heard, on June 24, 2020, Dodokin Law received an e-mail from Himelfarb Proszanski, counsel for Kumar, indicating that Kumar was prepared to attend for examination by the Receiver, but that he didn’t have much information to give.
7. As the Receiver was of the view that an examination of Kumar may provide the Receiver with information relating to the assets of Green Line, the Receiver decided to defer its request for its discharge in order to proceed with the examination under oath of Kumar.
8. At the judicial video conference held on June 25, 2020 via Zoom (due to the COVID-19 crisis) to consider the relief sought by the Receiver, the Court made an Order (the “**June 25 Order**”), *inter alia*,:
 - a) authorizing the Receiver to deliver to TD the examination transcripts of Farukh, Hammad, Tatla and Dhillon as well as the documentation in the Receiver’s possession relating to the Debtor’s financial statements and the preparation of the Debtor’s financial statements;
 - b) ordering Kumar to deliver, on or before July 13, 2020, to the Receiver any and all documentation in his possession relating to the Debtor or his acquisition of shares of the Debtor; and
 - c) ordering that Kumar attend on or before July 31, 2020 at an examination under oath at a time and place to be determined by the Receiver to answer questions about matters relating to the Debtor, including but not limited to i) the Debtor’s business operations ii) the Debtor’s current and prior assets,

books and records and the locations thereof; iii) any sale(s) of the Debtor's assets or business operations and iv) any matters related to the foregoing.

The Receiver's discharge hearing was adjourned to a date to be set. A copy of the June 25 Order and the Endorsement of Justice Conway are attached hereto as Appendix "E".

9. The Appointment Order, the First Report, the November 5 Order, the Second Report and the June 25 Order referred to in this report, together with related Court documents, have been posted on the Receiver's website, which can be found at rsmcanada.com/green-line-transportation-inc.

Purpose of Third Report

10. The purpose of this third report of the Receiver (the "**Third Report**") is to:
 - a) report to the Court on the activities of the Receiver between June 6, 2020 and August 6, 2020;
 - b) report to the Court on the examination of Kumar;
 - c) provide the Court with a summary of the Receiver's cash receipts and disbursements for the period June 21, 2019 to August 6, 2020 (the "**Interim R&D**"); and
 - d) seek orders:
 - i) declaring that the time for service of the Motion Record is, if necessary, abridged and validating service of the motion record;
 - ii) approving the Third Report and the Receiver's conduct and activities described herein;
 - iii) authorizing and directing the Receiver to provide to TD or its counsel, copies of the documents produced by Kumar relating to

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- his purchase of 50% of the shares in the Debtor (the “**Kumar Documents**”) and the Kumar Transcript (as defined later herein);
- iv) approving the Interim R&D;
 - v) approving the fees and disbursements of the Receiver and of Dodokin Law as set out later herein, including estimated costs to completion of the receivership administration;
 - vi) discharging the Receiver upon the Receiver filing a certificate with the Court confirming that the Remaining Duties have been completed (the “**Receiver’s Discharge Certificate**”), and authorizing the Receiver to complete certain administrative matters following the discharge of the Receiver; and
 - vii) directing that RSM, in its capacity as former Receiver (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver’s discharge, provided that the amounts paid do not exceed the Debtor’s indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

Terms of Reference

11. In preparing this Third 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 Third 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.

12. Unless otherwise stated, all dollar amounts contained in the Third Report are expressed in Canadian dollars.
13. Defined terms in this Third Report have, unless indicated otherwise herein, the same meanings as set out in the First Report and the Second Report.

II. BACKGROUND

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

over the assets and undertaking of Green Line. As set out in the Second Report, the Receiver received an opinion from Dodokin Law (the “**Security Opinion**”) that, subject to the qualifications and assumptions contained in the Security Opinion: (i) TD holds a valid and enforceable GSA Security Agreement which has been executed and delivered and properly perfected by registration pursuant to the provisions of PPSA (Ontario), and (ii) TD’s security interests, created by the aforesaid GSA Security Agreement, creates a charge on the Debtor’s assets and undertakings to the extent of the indebtedness of the Debtor to TD and subject to perfected PMSI security interests and prior government claims. A copy of the Security Opinion was attached as Appendix “D” to the Second Report.

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

III. EXAMINATIONS UNDER OATH

19. The First Report and the Second Report set out in detail the Receiver’s attempts to serve both the Former Shareholders and the New Shareholders with Notices of Examination, as well as the results of the examinations conducted by the Receiver.
20. As set out earlier herein, on June 24, 2020, Dodokin Law was contacted by Kumar’s counsel who informed Dodokin Law that Kumar was prepared to attend for examination by the Receiver. The requirement for Kumar to attend the examination was included in the June 25 Order.
21. On July 22, 2020, Dodokin Law conducted the examination of Kumar. Dodokin Law has, by way of a reporting letter, provided to the Receiver the results of the examination. The examination did not disclose any information that would assist the Receiver locate any assets of Green Line.

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22. TD has requested that the Receiver provide to TD or its counsel copies of the Kumar Documents as well as the transcript of the examination held of Kumar (the “**Kumar Transcript**”). The Receiver is agreeable to providing TD or its counsel with the Kumar Documents and the Kumar Transcript subject to the Court authorizing the Receiver to do so.
 23. The Receiver is therefore respectfully requesting an Order authorizing the Receiver to provide the Kumar Documents and the Kumar Transcript to TD or its counsel.
 24. The Receiver notes that pursuant to the June 25 Order, Dodokin Law has provided to TD’s counsel, copies of the Hotay Working Papers and the Transcripts (as defined in the Second Report).

IV. SECURED CREDITORS/PRIORITY CLAIMS

25. On August 8, 2020, RCAP Leasing Inc. (“**RCAP**”) sought the Receiver’s approval to lift the stay of proceedings in respect of one truck which RCAP had leased to Green Line. After obtaining Dodokin Law’s confirmation that RCAP’s security over the one truck was valid and enforceable and, after obtaining RCAP’s agreement that RCAP would provide the Receiver with an accounting of any sale and remit any surplus net proceeds from any sale to the Receiver, the Receiver agreed to lift the stay of proceedings in respect of the one truck. RCAP was also notified by Dodokin Law that there was a second registration made under the PPSA (Ontario) by RCAP against the Debtor relating to copy equipment and that if RCAP wished to realize on that equipment, RCAP should forward the related security documentation. At the time of writing this report, no further documentation has been provided.
26. Following the Receiver’s discharge, in the event that RCAP or another party claiming to have a security interest in assets leased or financed by Green Line, requests that the stay of proceedings be lifted in respect of an asset in order for that party to complete a sale, the Receiver intends to consent to the lifting

of the stay of proceedings after obtaining the party's confirmation that it will provide the Receiver with an accounting of any sale and remit any surplus net proceeds from any sale to the Receiver.

V. CANADA REVENUE AGENCY ("CRA")

27. The First Report set out that the Receiver received correspondence from CRA indicating that Green Line has an HST liability to CRA of \$204,895.01, of which CRA claimed that \$174,624.03 represents property of the Crown held in trust that does not form part of the Debtor's property.
28. The Second Report set out that by letter dated March 5, 2020 (the "**Receiver's March 5 Letter**"), the Receiver informed CRA that the gross receipts in the receivership were less than \$34,000 and that those funds have been, and will be, used to pay the fees of the Receiver and its counsel pursuant to the Receiver's Charge set out at Paragraph 19 of the Appointment Order. In addition, the Receiver advised CRA that the Receiver would shortly be making an application to the Court for the Receiver's discharge and that the Receiver would serve CRA and the Department of Justice with a copy of the Receiver's Application Record. A copy of the Receiver's March 5 Letter was attached as Appendix "F" to the Second Report. The Receiver has not received a reply to the Receiver's March 5 Letter.

VI. DISCHARGE OF THE RECEIVER

29. As discussed in the First Report, the Second Report and in this Third Report, the Receiver has been unable to identify and/or take possession of any assets of Green Line, other than funds that were on deposit at TD, that will result in realizations for the benefit of TD or other stakeholders of Green Line. As noted in the Second Report, the Receiver discussed the status of the receivership administration with TD and that TD was no longer prepared to fund the costs of the Receiver's administration.

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30. After being informed that Dodokin Law had been contacted by Kumar's counsel, TD's counsel informed the Receiver that it supported the Receiver's decision to conduct the examination of Kumar.
31. Since the examination of Kumar has been conducted, and as no information was provided which would assist the Receiver locate any assets of Green Line, the Receiver is now seeking its discharge.
32. As of the date of this Third Report, the Receiver's remaining duties (the "**Remaining Duties**") include, subject to the Court issuing the Order being sought by the Receiver in the within motion,:
- i) paying the accounts of the Receiver and Dodokin Law from the funds in the Receiver's bank account and closing that bank account;
 - ii) providing the Kumar Documents and the Kumar Transcript to TD or its counsel; and
 - iii) preparing the Final Statement of Receiver pursuant to section 246(3) of the *Bankruptcy and Insolvency Act*.
33. The Receiver's administration is substantially complete, and in order to avoid the costs of making a further motion to the Court to obtain the Receiver's discharge, the Receiver is presently seeking an order discharging RSM from the powers, duties and obligations attendant to its appointment as Receiver (the "**Discharge Order**") upon the filing of the Receiver's Discharge Certificate, with the proviso that RSM may perform such incidental duties as may be required by it as Receiver to complete its obligations pursuant to its appointment as Receiver including, but not limited to, the Remaining Duties.
34. In addition, the Receiver is seeking an Order directing that RSM, in its capacity as former Receiver, may (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver's discharge, provided that the amounts paid do not exceed the Debtor's

indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

VII. STATUTORY NOTICES AND REPORTS

35. Attached to this report as Appendix “F” is the Interim Statement of Receiver for the period ended June 30, 2020 prepared pursuant to Section 246(2) of the Bankruptcy and Insolvency Act.

VIII. RECEIVER’S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

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

IX. PROFESSIONAL FEES

37. The Receiver’s account for the period June 1, 2020 to August 6, 2020 for fees is \$11,282.00 plus HST of \$1,466.66 for a total amount of \$12,748.66 (the “**Receiver’s Account**”). The Receiver estimates that its fees for the period August 7, 2020 to completion of the Receivership administration will be \$3,500, plus HST of \$455.00 for a total of \$3,955.00 (the “**Provision**”). The Receiver is therefore requesting approval of its fees in the amount of \$16,703.66 inclusive of HST, representing the Receiver’s Account plus the Provision. A copy of the Receiver’s Account, together with a summary of the account, the total billable hours charged in that account, and the average hourly rate charged in that account, is set out in the Affidavit of Daniel Weisz sworn August 25, 2020 that is attached to this report as Appendix “H”.

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38. The accounts of the Receiver's counsel, Dodokin Law, total \$16,644.28 (the "**Dodokin Law Accounts**") for the period April 4, 2020 to July 31, 2020 and estimated to completion in an amount not to exceed \$2,960.00 inclusive of HST. A copy of the Dodokin Law Accounts, together with a summary of the personnel, hours and hourly rates described in the Dodokin Law Accounts, supported by the Affidavit of Robin Dodokin sworn August 24, 2020 is attached to this report as Appendix "I".

X. CONCLUSION

39. The Receiver respectfully requests that the Court grant an Order which provides for the following:
- a) declaring that the time for service of the Motion Record is, if necessary, abridged and validating service of the motion record;
 - b) approving the Third Report and the Receiver's conduct and activities described herein;
 - c) authorizing and directing the Receiver to provide to TD or its counsel, the Kumar Documents and the Kumar Transcript;
 - d) approving the Interim R&D;
 - e) approving the fees and disbursements of the Receiver and of Dodokin Law as set out later herein, including estimated costs to completion of the receivership administration;
 - f) discharging the Receiver upon the Receiver filing a certificate with the Court confirming that the Remaining Duties have been completed (the "**Receiver's Discharge Certificate**"), and authorizing the Receiver to complete certain administrative matters following the discharge of the Receiver; and

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

All of which is respectfully submitted to this Court as of this 25th day of August, 2020.

RSM CANADA LIMITED

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

Per:



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

Appendix A

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE

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FRIDAY, THE 21ST

JUSTICE

HAWEY

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DAY OF JUNE, 2019

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THE TORONTO-DOMINION BANK

Applicant

- and -

GREEN LINE TRANSPORTATION INC.

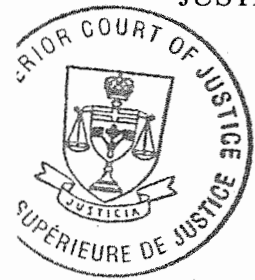
Respondent

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

ORDER
(appointing Receiver)

THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing RSM CANADA LIMITED as receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of GREEN LINE TRANSPORTATION INC. (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

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



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

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

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

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

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

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

- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, [or section 31 of the Ontario *Mortgages Act*, as the case may be,] shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

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

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations,

governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request, and each such Person shall provide forthwith to the Receiver any and all documentation and information relating to the Debtor's business and/or current and prior assets or any sale thereof.

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

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

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

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

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

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

10. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or

with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or

such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

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

PIPEDA

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all

such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

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

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

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

FUNDING OF THE RECEIVERSHIP

22. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise,

in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

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

27. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier,

personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

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

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

30. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

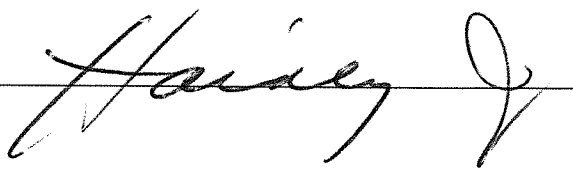
31. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized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


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

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

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

JUN 21 2019

A large, stylized handwritten signature in black ink, written over a horizontal line. The signature appears to be "Haidy J".

PER / PAR: 

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that **RSM CANADA LIMITED**, the receiver (the "Receiver") of the assets, undertakings and properties **GREEN LINE TRANSPORTATION INC.** acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 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

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Lawyers for the Applicant

Appendix B

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

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:

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

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

III. RECEIVER'S ACTIVITIES TO DATE

Possession and Control

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

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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

- 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

Appendix C

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

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

The Honourable Justice *Hainey*)
)
)

TUESDAY, THE 5th TH
DAY OF November, 2019

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*

ORDER

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

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

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

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

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

3. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period June 21, 2019 to September 30, 2019, attached as Appendix Q to the First Report, is hereby approved.
4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel as set out in the First Report are hereby approved.
5. **THIS COURT ORDERS** that Abdul Q. Hotay shall attend at an examination for discovery at a time and date to be determined by the Receiver at the offices of Network West Reporting & Mediation 77 City Centre Drive, Suite 500, West Tower, Mississauga, Ontario L5B 1M5 to answer questions regarding Green Line, including but not limited to Green Line's books and records, documents, financial statements, tax returns, accounts receivable reports and aging A/R reports, assets, and the sale of any part of the assets or business of Green Line Transportation Inc.
6. **THIS COURT FURTHER ORDERS** that Abdul Q. Hotay and/or Abdul Hotay Professional Corporation produce and deliver to the Receiver within five (5) business days of the date of this Order all books and records, financial documents and statements, tax returns and working papers related to Hotay's production of the Debtor's Review Engagement Financial Statements dated December 31, 2018, December 31, 2017 and December 31, 2016 in Hotay's possession or control.
7. **THIS COURT FURTHER ORDERS** that service of this Order and any Notices of Examination shall be served by regular pre-paid mail to Abdul Q Hotay c/o Hotay Professional Corporation 315 Traders Blvd East, Suite 4, Mississauga, Ontario L4Z 3E4 and by email to abdul@hotaycpa.ca .

8. **THIS COURT FURTHER ORDERS** that service of this Order and the aforesaid Notice of Examination on Abdul Q Hotay shall be deemed effective the fifth day after this Order and Notice of Examination are mailed by regular mail and by email in accordance with paragraph 7 herein.

9. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.


Justice

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

NOV 05 2019

PER / PAR:



THE TORONTO-DOMINION BANK
Applicant

-and-

GREEN LINE TRANSPORTATION INC.
Respondent

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT
TORONTO

ORDER

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

Robin A. Dodokin
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Lawyers for the Receiver RSM Canada Limited

Appendix D

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

and

GREEN LINE TRANSPORTATION INC.

Respondent

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

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

June 8, 2020

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I. INTRODUCTION

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

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

3. On October 18, 2019, the Receiver issued its first report to the Court (the “**First Report**”) for the purpose of, among other things:
 - a) reporting to the Court on the Receiver’s attempts to take possession of the Debtor’s assets and its books and records, including the results of those efforts;
 - b) reporting to the Court on the results of the Receiver’s attempts to examine Messrs. Tatla, Dhillon, Kainth and Kumar;
 - c) seeking an Order compelling Abdul Hotay (“**Mr. Hotay**”), the external accountant of the Debtor, to attend at an examination under oath at a time and place determined by the Receiver or its counsel to answer questions about: i) the Debtor’s business operations, ii) the Debtor’s current and prior assets, iii) the Debtor’s books and records and invoicing and accounts receivable collection practices, iv) the Debtor’s financial statements, v) any sale of the Debtor’s assets outside of the ordinary course of business, vi) any sale of the Debtor’s business or assets or any parts thereof and vii) any matters relating or arising from the foregoing; and
 - d) seeking an Order directing Mr. Hotay and Abdul Hotay Professional Corporation (“**AHPC**”) to deliver to the Receiver a copy of all physical and electronic records relating to the Debtor including, but not limited to, all books and records, financial documents and statements, tax returns and working papers related to the production of the Debtor’s Review Engagement Financial Statements dated December 31, 2016, December 31, 2017 and December 31, 2018.

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

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

Purpose of Second Report

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

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

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

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

Terms of Reference

9. In preparing this Second Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the "**Information**"). Certain of the information contained in this Second Report may refer to, or is based on, the Information. As the Information has been provided by other parties, or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.
10. Unless otherwise stated, all dollar amounts contained in the Second Report are expressed in Canadian dollars.
11. Defined terms in this Second Report have, unless indicated otherwise herein, the same meanings as set out in the First Report.

II. BACKGROUND

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

III. RECEIVER'S ACTIVITIES

Possession and Control

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

Books and Records

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

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

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

IV. ACCOUNTS RECEIVABLE

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

V. EXAMINATIONS UNDER OATH

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

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

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

VI. SECURED CREDITORS/ PRIORITY CLAIMS

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

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

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

VII. CANADA REVENUE AGENCY

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

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

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

VIII. DISCHARGE OF THE RECEIVER

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

- i) paying the accounts of the Receiver and Dodokin Law from the funds in the Receiver's bank account and closing that bank account;
 - ii) providing the Hotay Working Papers and Transcripts to TD or its counsel; and
 - iii) preparing the Final Statement of Receiver pursuant to section 246(3) of the *Bankruptcy and Insolvency Act*.
42. As the Receiver's administration is substantially complete, and in order to avoid the costs of making a further motion to the Court to obtain the Receiver's discharge, the Receiver is presently seeking an order discharging RSM from the powers, duties and obligations attendant to its appointment as Receiver (the "**Discharge Order**") upon the filing of the Receiver's Discharge Certificate, with the proviso that RSM may perform such incidental duties as may be required by it as Receiver to complete its obligations pursuant to its appointment as Receiver including, but not limited to, the Remaining Duties.
43. In addition, the Receiver is seeking an Order directing that RSM, in its capacity as former Receiver, may (i) pay to TD any funds the Receiver receives following the date of the Order made in connection with the Receiver's discharge, provided that the amounts paid do not exceed the Debtor's indebtedness to TD or (ii) apply to the Court for further direction if the Receiver is of the view that the direction of the Court is required.

IX. STATUTORY NOTICES AND REPORTS

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

X. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

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

XI. PROFESSIONAL FEES

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

XII. CONCLUSION

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

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

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

RSM CANADA LIMITED

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

Per:



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

Appendix E

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

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

THE HONOURABLE
JUSTICE CONWAY

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)
)

Thursday, the 25th
DAY OF June, 2020



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

ORDER

THIS MOTION, made by RSM Canada Limited in its capacity as the Court-appointed receiver and manager (the “Receiver”) of all of the assets, undertakings and properties of Green Line Transportation Inc. (the “Debtor” or “Green Line”), for an order:

i) approving the activities of the Receiver as set out in the Second Report of the Receiver dated June 8, 2020 (the “Second Report”); ii) approving the fees and disbursements of the Receiver and its counsel; iii) authorizing the Receiver to deliver the examination transcripts of Farukh Hotay, Hammad Malik, Tejinder Singh Tatla and Gursewak Singh Dhillon to The Toronto-Dominion Bank (“TD”) as well as the documentation in the Receiver’s possession relating to the Debtor’s financial statements and the preparation of the Debtor’s financial statements; and iv) setting out a time table for an examination of

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Akshay Kumar; was heard this day by judicial video conference via Zoom at Toronto, Ontario due to the COVID-19 Crisis.

ON READING the Notice of Motion dated June 8, 2020, the Second Report, the affidavits of the Receiver and its counsel as to fees (the "**Fee Affidavits**"), and upon hearing the submissions of counsel for the Receiver, counsel for Akshay Kumar, no one appearing for any other person or company on the Service List, although duly served as it appears from the Affidavits of Service of Robin A. Dodokin sworn June 16, 2020 and the Affidavits of Ryan Da Silva (process server) sworn on June 18, 2020 and filed.

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

2. THIS COURT ORDERS that the Second Report, the activities of the Receiver as set out in the Second Report, and the Interim R&D, as defined in the Second Report, are hereby approved.

3. THIS COURT ORDERS that the fees and disbursements of the Receiver to May 31, 2020 and its counsel to April 3, 2020, as set out in the Second Report and the Fee Affidavits within the Second Report, are hereby approved.

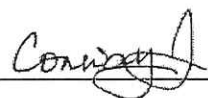
4. THIS COURT ORDERS that the Receiver is authorized to deliver to TD the examination transcripts of Farukh Hotay, Hammad Malik, Tejinder Singh Tatla and Gursewak Singh Dhillon as well as the documentation in the Receiver's possession

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relating to the Debtor's financial statements and the preparation of the Debtor's financial statements.

5. THIS COURT ORDERS that Akshay Kumar deliver on or before July 13, 2020 to the Receiver any and all documentation in his possession relating to the Debtor or his acquisition of shares of the Debtor, whether in hard copy, electronic or otherwise to the attention of the Receiver's representative Mr. Arif Dhanani at arif.dhanani@rsmcanada.com, or as may otherwise be agreed with the Receiver.

6. THIS COURT ORDERS that Akshay Kumar shall attend on or before July 31, 2020 at an examination under oath at a time and place determined by the Receiver or its counsel to answer questions about matters relating to the Debtor, including but not limited to i) the Debtor's business operations ii) the Debtor's current and prior assets, books and records and the locations thereof; iii) any sale(s) of the Debtor's assets or business operations and iv) any matters related to the foregoing.



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

JUL 21 2020

PER / PAR: 

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**

JUNE 25 , 2020 ORDER

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

Robin A. Dodokin
LSO# 34240V
robin@dodokinlaw.com
Tel: 416-300-6515
Fax: 647-494-8803

Lawyers for the Receiver

Thursday, June 25, 2020 at 10:55:40 AM Eastern Daylight Time

Subject: Green Line Transportation Inc CV_-19-621613-00CL
Date: Thursday, June 25, 2020 at 10:31:36 AM Eastern Daylight Time
From: Conway, Madam Justice Barbara (SCJ)
To: Robin Dodokin, Danny Weisz, rlachmansingh@himprolaw.com, klee@himprolaw.com
CC: JUS-G-MAG-CSD-Toronto-SCJ Commercial List
Priority: High
Attachments: image002.jpg, Signed Order June 25.pdf

This Receiver's motion was heard by Zoom videoconference due to COVID-19. The participants on the call were:

1. Mr. Daniel Weisz, representative of the court appointed Receiver RSM Canada Limited.
2. Mr. Ronald Lachmansingh and his associate Ms. Katherine Lee who represent one of the shareholders of the Debtor Company, Akshay Kumar
3. Robin Dodokin – lawyer for the court appointed receiver.

The Receiver's motion was originally for approval of its Second Report, fees and disbursements of the Receiver and its counsel, authorization to deliver examination transcripts to TD, and the Receiver's discharge.

Mr. Kumar, through his counsel, responded to the motion. Changes have now been made to the order with respect to Mr. Kumar providing productions and attending for examination, as set out therein – those provisions with respect to Mr. Kumar are on consent. Mr. Kumar's counsel does not oppose the balance of the revised order.

As a result of these changes, the Receiver is adjourning the balance of the relief sought on the motion (including re its discharge) to a date to be set by the Commercial List office.

The order provides for examination transcripts to be delivered to TD. As noted, this relief is unopposed. I am granting it; however, it is without prejudice to any arguments that may later be made with respect to the use of those transcripts and, in particular, the effect of the implied undertaking rule.

I have signed the order and attached it to this email endorsement. The order is effective from today's date and is enforceable without the need for entry and filing.



Superior Court of Justice (Toronto)

The contents of this message may contain confidential or privileged information. If this message has been received in error, please contact the sender and immediately delete all copies. Email communication may be vulnerable to interception by unauthorized parties. If you do not wish to receive communications by email, please notify us at your earliest convenience. In the absence of such notification, your consent is assumed. If you choose to allow email communication, we will not take any additional security messages, such as encryption, unless specifically requested by you.

Appendix F



Estate No. 32-159117

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

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

INTERIM REPORT OF RECEIVER (SUBSECTION 246(2))

INTRODUCTION

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

STATEMENT OF RECEIPTS AND DISBURSEMENTS

Attached to this report as Schedule “A” is an Interim Statement of Receipts and Disbursements, which outlines the administration of the receivership for the period from the date of the Receiver’s appointment to June 30, 2020.

DISTRIBUTION OF PROCEEDS REALIZED FROM PROPERTY

To date, no distributions have been made to creditors.

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

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

RSM Canada Limited
Court Appointed Receiver of Green Line Transportation Inc.
Interim Statement of Receipts and Disbursements
For the period June 21, 2019 to June 30, 2020

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

Notes:

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

Appendix G

RSM Canada Limited
Court Appointed Receiver of Green Line Transportation Inc.
Interim Statement of Receipts and Disbursements
For the period June 21, 2019 to August 6, 2020

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

Notes:

- (1) In addition to this amount, Toronto-Dominion Bank ("**TD**") has made payments of \$68,956.82 (inclusive of HST) in respect of the accounts rendered by Dodokin Law & Conflict Resolution, in relation to legal fees and disbursements incurred to April 3, 2020, by RSM Canada Limited, in its capacity as Court-Appointed Receiver of Green Line Transportation Inc. (the "**Receiver**") during these receivership proceedings.
- (2) In addition to this amount, TD has made payments totalling \$59,244.29 (inclusive of HST) to the Receiver, in relation to fees and disbursements incurred to March 31, 2020, during these receivership proceedings.

*This Appendix forms part of the Third Report of the Receiver dated **August 25, 2020** and should only be read in conjunction therewith.*

Appendix H

Court File No. 19-621613-00CL

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

BETWEEN:

THE TORONTO DOMINION BANK

Applicant

-and-

GREEN LINE TRANSPORTATION INC.

Respondent

**AFFIDAVIT OF DANIEL WEISZ
(Sworn August 25, 2020)**

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

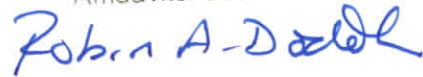
1. I am a Senior Vice-President of RSM Canada Limited ("**RSM**"), the Court-appointed receiver in these proceedings (the "**Receiver**"). As such, I have personal knowledge of the matters to which I hereinafter depose, save and except those matters based upon information and belief, in which case I have stated the source of such facts, all of which I verily believe to be true.
2. Pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) dated June 21, 2019, RSM was appointed as receiver, without security, of all of the assets, undertakings and properties of Green Line Transportation Inc. ("**Green Line**") acquired for, or used in relation to a business carried on by Green Line, including all proceeds thereof.

3. Attached hereto and marked as **Exhibit "A"** to this my affidavit is a copy of the invoice rendered by the Receiver for fees incurred by the Receiver in respect of the receivership proceedings for the period June 1, 2020 to August 6, 2020 (the "**Period**"). The fees charged during the Period were \$11,282.00 plus HST of \$1,466.66, for a total of \$12,748.66. The average hourly rate charged during the Period was \$482.14.
4. The invoice is a fair and accurate description of the services provided and the amounts charged by RSM for the Period.
5. In my fee affidavit dated June 8, 2020 that was appended to the Second Report of the Receiver, the Receiver sought approval of its estimated fees of \$3,500.00 plus HST to complete its administration of the receivership, as it was the Receiver's intention at that time to seek its discharge as Receiver. However, as set out in the Third Report of the Receiver, the Receiver's motion for its discharge was adjourned and, as a result, the Receiver only sought approval at that time of its fees to May 31, 2020.
6. The Receiver is therefore at this time seeking the approval of the Court for its fees, including HST, set out above of \$12,748.66, plus the Receiver's estimate of \$3,955.00, including HST, to complete the administration of the receivership.
7. 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.
8. 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 25th day of August, 2020



A Commissioner for the taking of
Affidavits, etc.



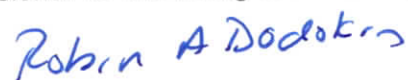
DANIEL WEISZ

EXHIBIT "A"
Detailed Invoice

This is Exhibit "A" to the Affidavit of
Daniel Weisz, sworn on August 25, 2020



A Commissioner for the taking of Affidavits, etc.





GST/HST: 80784 1440 RT 0001

RSM CANADA LIMITED
 Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

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

Date August 24, 2020

Client 7837327

Invoice 15

No. 6096052

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 1, 2020 to August 6, 2020.

Date	Professional	Description
06/01/2020	Arif Dhanani	Call with R. Dodokin of Dodokin Law & Conflict Resolution ("Dodokin") re rescheduling Receiver's discharge motion.
06/02/2020	Daniel Weisz	Review and exchange emails with R. Dodokin re re-scheduled court attendance; review of draft court order.
06/03/2020	Daniel Weisz	Discussion with R. Dodokin re discharge motion being scheduled; review and update summary of activities.
06/03/2020	Arif Dhanani	Review Receiver's statement of receipts and disbursements ("R&D") and update same to June 3, 2020, send R&D to D. Weisz.
06/04/2020	Daniel Weisz	Review R&D; update second report to the court ("Second Report"); review legal opinion on TD Bank security and email to R. Dodokin re same; discussion with R. Dodokin.
06/04/2020	Arif Dhanani	Email exchange with D. Nishimura and D. Weisz re Second Report.
06/05/2020	Arif Dhanani	Review Second Report make comments thereon; email to D. Weisz.
06/08/2020	Daniel Weisz	Review, update and finalize the Second Report; review, update and finalize fee affidavit, review draft notice of motion and provide comments to R. Dodokin; review draft court order and provide comments to R. Dodokin.
06/08/2020	Donna Nishimura	Assembling material for fee affidavit for D. Weisz.
06/09/2020	Daniel Weisz	Review revised scanned D. Weisz fee affidavit from R. Dodokin and file; exchange emails with R. Dodokin and update Second Report.
06/10/2020	Arif Dhanani	Facilitate posting motion record and Second Report on RSM website.
06/10/2020	Daniel Weisz	Discussion with R. Dodokin re service of materials.
06/12/2020	Daniel Weisz	Review and filing of emails.
06/19/2020	Anne Baptiste	Prepare bank reconciliation.

August 24, 2020
 Invoice 15
 Page 2

Date	Professional	Description
06/22/2020	Daniel Weisz	Review updated draft order and email to R. Dodokin re same.
06/24/2020	Daniel Weisz	Review email from counsel to A. Kumar, discussion re same with R. Dodokin; conference call with G. Bowden of Lee, Bowden, Nightingale LLP and R. Dodokin; review draft revised Court Order and provide comments to R. Dodokin; discussion and emails with R. Dodokin.
06/25/2020	Daniel Weisz	Exchange emails with R. Dodokin re terms of Court Order being sought; prepare for and attend in court re Receiver's application; review Court Endorsement and Court Order issued and email to A. Dhanani re same; email to TD Bank; discussion with R. Dodokin re service of documents.
06/26/2020	Daniel Weisz	Review emails re examination of A. Kumar.
07/03/2020	Daniel Weisz	Discussion with R. Dodokin re emails with G. Bowden and documentation to be provided.
07/14/2020	Daniel Weisz	Preliminary review of information from counsel to A. Kumar and email to R. Dodokin re same.
07/16/2020	Anne Baptiste	Prepare bank reconciliation.
07/20/2020	Arif Dhanani	Emails from/to R. Dodokin re borrowing base certificates, review and send to R. Dodokin correspondence from account debtors.
07/21/2020	Arif Dhanani	Facilitate posting of June 25, 2020 entered Order on Receiver's website.
07/21/2020	Daniel Weisz	Discussion with R. Dodokin re examination to be held on July 22, 2020.
07/22/2020	Daniel Weisz	Discussion with R. Dodokin re examination of A. Kumar.
07/23/2020	Daniel Weisz	Discussion with R. Dodokin re examination of A. Kumar; review information request from R. Dodokin, review file and provide information.
07/24/2020	Daniel Weisz	Review R. Dodokin reporting letter re examination of A. Kumar and email to R. Dodokin re same.
07/27/2020	Daniel Weisz	Prepare for and attend conference call with R. Dodokin and A. Dhanani re examination of A. Kumar.
08/04/2020	Arif Dhanani	Call with D. Weisz re attendance in Court; review signed Order and Endorsement and facilitate posting same on Receiver's website.
08/04/2020	Daniel Weisz	Review R. Dodokin reporting letter re examination of A. Kumar and email to R. Dodokin re same.
08/05/2020	Daniel Weisz	Draft Receiver's third report to the Court ("Third Report"); review and update statement of receipts and disbursements; review draft notice of motion and draft discharge order; review and sign the report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act ("S. 246(2) Report"); draft fee affidavit.
08/05/2020	Arif Dhanani	Complete statement of receipts and disbursements to August 6, 2020 for inclusion in the Third Report; complete S. 246(2) Report; review Third Report and comment thereon and send comments to D. Weisz.
08/06/2020	Daniel Weisz	Review updated documents and provide draft report and comments on other documents to R. Dodokin.
08/06/2020	Arif Dhanani	Finalize, assemble and fax Receiver's S. 246(2) Report to the Office of the Superintendent of Bankruptcy (Canada).

August 24, 2020
 Invoice 15
 Page 3

Date	Professional	Description
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CFF, CIRP, LIT	Senior Vice President	17.00	\$ 525	\$ 8,925.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	5.80	\$ 395	2,291.00
Anne Baptiste/Donna Nishimura	Estate Administrator	0.60	\$ 110	66.00
Total hours and professional fees		<u>23.40</u>		\$ 11,282.00
HST @ 13%				1,466.66
Total payable				\$ 12,748.66

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.

EXHIBIT "B"

This is Exhibit "B" to the Affidavit of
Daniel Weisz, sworn on August 25, 2020



A Commissioner for the taking of Affidavits, etc.



EXHIBIT "B"

**Summary of Fees of
RSM Canada Limited
for the Period June 1, 2020 to August 6, 2020**

Invoice No.	Billing Period	Total Fees	Disbursements	HST	Hours	Average Hourly Rate	Total
15	June 1, 2020 to August 6, 2020	\$11,282.00	\$ -	\$1,466.66	23.40	\$ 482.14	\$12,748.66
Total		\$11,282.00	\$ -	\$1,466.66	23.40	\$ 482.14	\$12,748.66

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

FEE AFFIDAVIT DANIEL WEISZ

DODOKIN LAW & CONFLICT RESOLUTION

6 Adelaide Street East, Suite 1000
Toronto ON M5C 1H6

Robin A. Dodokin

LSO# 34240V

robin@dodokinlaw.com

Tel: 416-300-6515

Fax: 647-494-8803

Lawyers for the court appointed Receiver, RSM
Canada Limited

Appendix I

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

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

B E T W E E N:

THE TORONTO-DOMINION BANK

Plaintiff

- and -

GREEN LINE TRANSPORTATION INC.

Defendant

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

FEE AFFIDAVIT OF ROBIN A. DODOKIN

AUGUST 24 , 2020

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. This fee affidavit relates to the Motion to discharge the Receiver as all other DL accounts have been previously approved by Court Order. DL has rendered the following accounts:
 - (a) An account dated July 31, 2020 in respect of the period from June 2, 2020 to and including July 31, 2020 in the amount of **\$14,249.20**. Attached hereto and marked as Exhibit "A" is a true copy of the said Account.
 - (b) An account dated August 24, 2020 in respect of the period from August 4, 2020 to and including August 24, 2020 in the amount of **\$2395.08**. Attached hereto and marked as Exhibit "B" is a true copy of the said Account.

The Accounts total \$ **16,644.28**.

2. We also seek court approval of the estimated future legal fees and disbursements of \$ 2960.00 that will be incurred to complete the Receiver's mandate relating to assembly and service of the motion record, attendance at the motion via judicial video conference via Zoom, service of the order, review of creditor security and delivery of the documents to the creditor. The fees of the Affiant and/or her law

clerk are estimated at \$2000.00 plus HST of \$260 for a total of \$2260.00. The disbursements are estimated copying and scanning of motion record for parties on the service list without email addresses \$400.00 and process server fees of 200.00 and courier charges of \$100. The estimates of the disbursements are based on the related disbursement costs for the June 25, 2020 motion and referenced in the July 31, 2020 account.

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

4. As outlined and explained in the Receiver's Third Report the Receiver has been unable to ascertain the location of the Debtor's business premises, asset and books and records which has resulted in the Receiver making the following investigations and actions including: (a) reviewing the Financial Statements and Accounts Receivable Reports,(b) locating and communicating with creditors on the Accounts Receivable Reports; (c) communicating with the creditors on the PPSA search of the Debtor; (d) communicating with the former shareholders and current shareholders of the Debtor and conducting examinations; (e) writing to financial institutions and determining where the Debtor had bank accounts, and communications with CRA; (f) when requested reviewing security held by equipment financiers who wanted to locate

and realize on their collateral; (g) conducting examinations of former shareholders of the Debtor and of the Debtor's external accountant and his staff h) responding to CRA communications and from other creditors and parties: (h) seeking the orders at the motion referenced in the Receiver's Second Report and (i) vetting creditor security documentation and all other communications and enquires throughout.

5. The legal services provided by Dodokin Law related to the Statements of Account referenced herein can be summarized as follows:

- (a) Reviewing the documents produced by shareholder Akshay Kumar relating to share purchase transaction;
- (b) Scheduling, preparing for and conducting examination for discovery of Akshay Kumar via interpreter and reporting to the Receiver;
- (c) Reviewing security held by RCAP Leasing and communicating to Receiver and creditor regarding review;
- (d) Drafting motion record for June 25 2020 appearance and advising and revising Receiver's Second Report and finalising motion materials for motion
- (e) Attending the judicial video conference on June 25, 2020 and all issues related to service of the motion record and resulting order;

- (f) Preparation and assembly of Motion Record and review Receiver's Third Report and advise to Receiver; and
- (g) Responding to correspondence from various creditors and their lawyers, the court and all other communications pertaining to the receivership and communication with the Receiver regarding other receivership issues as outlined in the attached legal accounts.

6. 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 June 2, 2020 to August 24, 2020. 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 \$ **16,644.28** inclusive of HST plus approval of the estimated ongoing legal fees and disbursements of **\$2960.00** to complete the Receiver's mandate of and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario on August 24, 2020



A Commissioner for Taking Affidavits

}



Robin A. Dodokin

This is Exhibit "A" referred to in the Affidavit of Robin A. Dodokin sworn August 24 , 2020

A handwritten signature in blue ink, appearing to be "Bill V", written above a horizontal line.

Commissioner for Taking Affidavits (or as may be)

Dodokin Law & Conflict Resolution

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



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

Balance \$14,249.20
Invoice # 00228
Invoice Date July 31, 2020
Payment Terms Due on Receipt
Due Date July 31, 2020

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

Date	EE	Activity	Description	Rate	Hours	Line Total
06/02/2020	RAD	communicate with court	reschedule motion and communicate with client	\$420.00	0.30	\$126.00
06/03/2020	RAD	Communicate with client	communicate with client regarding motion and docs.	\$420.00	0.20	\$84.00
06/05/2020	RAD	communicate with other	review fees and payments and report to receiver	\$420.00	0.30	\$126.00
06/05/2020	RAD	Service List create/update	update service list addresses	\$125.00	0.60	\$75.00
06/08/2020	RAD	Communicate with client	re receivers report, order and timing	\$420.00	0.30	\$126.00
06/08/2020	RAD	Drafting document	final changes to report , order and notice of motion and call to client to commision fee affidavit	\$420.00	0.80	\$336.00
06/09/2020	RAD	law clerk	assemble motion record and send to Ricoh for scanning and hard copies	\$125.00	2.50	\$312.50
06/11/2020	RAD	Service List create/update	attend to service issues- calls to RCAP Leasing and TGF and TRailerwizards, respond to RBC email, instructions to process server and law clerk re delivery of remaining records and report to client	\$420.00	1.00	\$420.00
06/22/2020	RAD	communicate with court	email to court filing motion documents	\$420.00	0.30	\$126.00
06/22/2020	RAD	Communicate with client	proofread order	\$420.00	0.20	\$84.00
06/24/2020	RAD	communicate with lawyer	communicate with lawyer for Akshay Kumar and make arrangements for examination.	\$420.00	0.40	\$168.00

06/24/2020	RAD	Communicate with client	Speak to receiver re changed circumstances and communication from lawyer for AK - no discharge - revise the order and send to court	\$420.00	0.50	\$210.00
06/24/2020	RAD	Communicate with client	email to Justice Conway with revised order	\$420.00	0.20	\$84.00
06/25/2020	RAD	Attendance at court	Judicial Video conference with Justice Conway - motion	\$420.00	1.00	\$420.00
06/25/2020	RAD	law clerk	Attend to service of the June 25 order on Service List, book interpreter and examination of Mr. Kumar. Instruct clerk	\$125.00	2.60	\$325.00
07/08/2020	RAD	Reviewing documents	review doc briefs and accounting docs to determine which docs are relevant to Akshay Kumar's examination.	\$420.00	2.30	\$966.00
07/15/2020	RAD	communicate with lawyer	email and correspondence to TD Bank lawyer re Justice Conway disclosure order	\$420.00	0.20	\$84.00
07/17/2020	RAD	L330 Examinations for Discovery/pre-trial	Preparation for the examination of Akshay Kumar	\$420.00	2.10	\$882.00
07/21/2020	RAD	review transcripts	review transcripts of Dhillon and Tatla in prep for exam of Kumar	\$420.00	2.00	\$840.00
07/21/2020	RAD	communicate with lawyer	email exhibits of lawyer for Kumar and court reporter	\$420.00	0.30	\$126.00
07/21/2020	RAD	Communicate with client	call from Danny Wiesz	\$420.00	0.20	\$84.00
07/21/2020	RAD	Reviewing documents	reviewing documents accounts receivables on Aging A/R Feb 28, 2019, report against communications received regarding outstanding amounts in preparation of examination of Akshay Kumar	\$420.00	1.00	\$420.00
07/22/2020	RAD	attend examinations for discovery or court ordered examinations	Examination of Akshay Kumar	\$420.00	5.20	\$2,184.00
07/22/2020	RAD	Communicate with client	call to Danny Wiesz	\$420.00	0.20	\$84.00
07/23/2020	RAD	Communicate with client	Write report to client on examination of Akshay Kumar	\$420.00	1.60	\$672.00
07/23/2020	RAD	communicate with lawyer	email to Kumar's lawyer sending original application record.	\$420.00	0.20	\$84.00
07/27/2020	RAD	communicate with lawyer	letter to lawyer for Akshay Kumar seeking answers to undertakings- review notes on UT and draft letter	\$420.00	0.70	\$294.00
07/27/2020	RAD	Communicate with client	call to client	\$420.00	0.20	\$84.00
07/31/2020	RAD	Communicate with client	Further, report to the client and receive instructions	\$420.00	0.60	\$252.00

Totals: **28.00** **\$10,078.50**

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
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06/16/2020	RAD	Courier/ Canada Post	Canada Postage Charges for expedited delivery of motion records	\$82.45	1.0	\$82.45
06/25/2020	RAD	Courier/ Canada Post	Canada Post - service of the order by mail to Ford, Kaith, S & D, and TRailer Wizards	\$53.45	1.0	\$53.45
06/25/2020	RAD	outside copying/binding/scanning	Ricoh invoice TOR20060041 - scanning, assembly, and copy and binding Green Line Motion record for June 25, 2020, judicial video conference	\$343.52	1.0	\$343.52
06/30/2020	RAD	process server fees	McRoberts Legal Services Inc. Invoice 173939. service of June 25, 2020, MR on GL and Kumar	\$136.10	1.0	\$136.10
07/24/2020	RAD	interpreter fees	Global Translations Hindi interpreter re Akshay Kumar examination	\$870.10	1.0	\$870.10
07/29/2020	RAD	examination	Victory Verbatim Reporting Services Inc examination of Akshay Kumar Invoice 494209	\$770.66	1.0	\$770.66
07/31/2020	RAD	transcripts	Victory Verbatim transcript fee Akshay Kumar	\$604.21	1.0	\$604.21

Expense Total: **\$2,860.49****Adjustments**

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$10,078.50	13.0%	\$1,310.21

Addition Total: **\$1,310.21****Terms & Conditions:**

HST Number: 82781 1894- RT001

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

Time Entry Sub-Total:	\$10,078.50
Expense Sub-Total:	\$2,860.49
Sub-Total:	\$12,938.99
Additions:	\$1,310.21
Total:	\$14,249.20
Amount Paid:	\$0.00
Balance Due:	\$14,249.20

This is Exhibit "B" referred to in the Affidavit of Robin A. Dodokin sworn August 24 , 2020



Commissioner for Taking Affidavits (or as may be)

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

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

Balance \$2,395.08
Invoice # 00229
Invoice Date August 24, 2020
Payment Terms Due on Receipt
Due Date August 24, 2020

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

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
08/04/2020	RAD	Drafting document	prepare amended notice of motion with additional relief, prepare a summary of AK evidence, prepare draft discharge order and fee affidavit	\$420.00	2.50	\$1,050.00
08/11/2020	RAD	Reviewing documents	Review and revise third report and discuss next steps with client	\$420.00	0.60	\$252.00
08/13/2020	RAD	Communicate with client	conference with Arif and Danny	\$420.00	0.30	\$126.00
08/18/2020	RAD	review security and report	review RCAP Leasing docs and draft consent letter and report to client	\$420.00	1.20	\$504.00
08/18/2020	RAD	communicate with court	communicate commercial list re dates for motion	\$420.00	0.20	\$84.00
08/20/2020	RAD	communicate with court	confirm motion date September 16 ,2020 with Commercial Court	\$420.00	0.20	\$84.00
Totals:					5.00	\$2,100.00

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
08/06/2020	RAD	Courier/ Canada Post	Canada Post Express Post	\$22.08	1.0	\$22.08
Expense Total:						\$22.08

Adjustments

Item	Applied To	Type	Description	Basis	Percent	Line Total
Tax	Time Entries	% - Percentage	HST	\$2,100.00	13.0%	\$273.00

Addition Total: **\$273.00****Terms & Conditions:**

HST Number: 82781 1894- RT001

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

Time Entry Sub-Total:	\$2,100.00
Expense Sub-Total:	\$22.08
Sub-Total:	\$2,122.08

Additions:	\$273.00
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Total:	\$2,395.08
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Amount Paid:	\$0.00
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Balance Due:	\$2,395.08
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