



**Department of Justice
Canada**

Ontario Regional Office
The Exchange Tower
130 King St. West
Suite 3400, Box 36
Toronto, Ontario
M5X 1K6

**Ministère de la Justice
Canada**

Bureau régional de l'Ontario
la tour Exchange
130 rue King ouest
Pièce 3400, CP 36
Toronto (Ontario)
M5X 1K6

Tel: 416-973-7126
Fax: 416-973-0810
Email: Edward.Harrison@justice.gc.ca

Our File: 7913937
Notre dossier:

Your File:
Votre dossier:

March 26, 2015

Via Email

Ebersole Excavating Inc.
2194 East Avenue
Stevensville, Ontario L0S 1S0

Attention: Darrell Ebersole

Email: ebersole@bellnet.ca

Email: darrell.ebersole@ebersoles.com

Email: darrell.ebersole@ebersoleexcavating.com

Via Regular Mail

Darrell Ebersole
2194 East Avenue
Stevensville, Ontario L0S 1S0

Via Regular Mail

Sandra Ebersole
2194 East Avenue
Stevensville, Ontario L0S 1S0

Via Email

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

Attention: Ian Aversa

Email: iaversa@airdberlis.com

Attention: Jeremy Nemers

Email: jnemers@airdberlis.com

Lawyers for Grant Thornton Limited

Via Regular Mail

D&S Railway Construction Inc.
2194 East Avenue
Stevensville, Ontario L0S 1S0

Attention: Darrell Ebersole

Via Regular Mail

Darrell Ebersole
631 Lakeshore Road
Fort Erie, Ontario L2A 1B8

Via Email

Grant Thornton Limited
19th Floor, Royal Bank Plaza South Tower
200 Bay Street, Box 55
Toronto, Ontario M5J 2P9

Attention: Jake Wiebe

Email: jake.wiebe@ca.gt.com

Attention: Daniel Sobel

Email: daniel.sobel@ca.gt.com

Via Email

Borden Ladner Gervais LLP
40 King Street West
Toronto, Ontario M5H 3Y4

Attention: Roger Jaipargas

Email: rjaipargas@blg.com

Attention: Andrew Hodhod

Email: ahodhod@blg.com

Lawyers for Trisura Guarantee Insurance
Company

Via Email

Fogler, Rubinoff LLP
77 King Street West
Suite 3000, P.O. Box 95
TD Centre
Toronto, Ontario M5K 1G8

Attention: Joel D. Farber
Email: jfarber@foglers.com

Attention: Joshua R. Freeman
Email: jfreeman@foglers.com

Lawyers for Maynards Industrial Ltd.

Via Email

JMA Accounting Professional Corporation
1300 Cornwall Road, Suite 201
Oakville, Ontario L6J 7W5

Attention: John MacDonald
Email: jbm@imagroup.ca

Via Email

Fluxgold Izsak Jaeger LLP
10-50 West Pearce Street
Richmond Hill, Ontario L4B 1C5

Attention: Bruce R. Jaeger
Email: bjaeager@fijlaw.com

Lawyers for Darrell Ebersole

Via Email

DH Professional Corporation
51 Village Centre Place
Mississauga, ON L4Z 1V9

Attention: Douglas H. Hancock
Email: douglas@daiglehancock.com

Lawyers for BDO Canada Limited

Via Email

Broderick & Partners LLP
4625 Ontario Avenue
P.O. Box 897

Via Email

BDO Canada Limited
1 City Centre Drive
Suite 1040
Mississauga, Ontario L5B 1M2

Attention: Peter Naumis
Email: pnaumis@bdo.ca

Via Email

Weir Foulds LLP
4100 – 66 Wellington St. W.
P.O. Box 35, Toronto-Dominion Centre
Toronto, Ontario M5K 1B7

Attention: David Brown / Hilary Book
Email: dbrown@weirfoulds.com
hbook@weirfoulds.com

Lawyers for JMA Accounting Professional Corporation and John MacDonald

Via Email

Dunnet Law Professional Corporation
648 Shenandoah Drive
Mississauga, Ontario L5H 1V9

Attention: David Dunnet
Email: david.dunnet@dunnetlaw.com

Lawyers for Sandra Ebersole

Via Regular Mail

Curtis Gail Development Corporation
4490 Montrose Road
Niagara Falls, ON L2H 1K2

Via Regular Mail

Ally Credit Canada Limited
P.O. Box 5000, Station D
Etobicoke, ON M9A 5E3

Niagara Fall, ON L2E 6V6

Attention: Marc A. DiGirolamo

Email: marcd@broderickpartners.com

Lawyers for Curtis Gail Development Corporation

Her Majesty the Queen in Right of the
Province of Ontario as represented by
the Minister of Finance

(Income Tax, PST)

PO Box 620

33 King Street West, 6th Floor

Oshawa, ON L1H 8E9

Attention: Kevin J. O'Hara

Email: kevin.ohara@ontario.ca

Dear Sirs/Madams:

Re: Ebersole Excavating Inc. and D & S Railway Construction Inc.
Court File No.: CV-14-10766-00CL

Enclosed please find a copy of the Affidavit of Kyle Choe, affirmed March 26th, 2015, served on you pursuant to the *Rules of Civil Procedure*.

Yours truly,



Edward Harrison

Counsel

Tax Law Services Division

/sbl

enclosure