

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

B E T W E E N :

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

**MOTION RECORD
(RETURNABLE OCTOBER 29, 2021)**

October 20, 2021

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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Lawyer for the Receiver

TO: **THE ATTACHED SERVICE LIST**

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Court File No. CV-20-00649943-00CL

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

B E T W E E N :

ROYAL BANK OF CANADA

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Respondent

MOTION RECORD

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TAB A

NOTICE OF MOTION

Court File No. CV-20-00649943-00CL

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

B E T W E E N :

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

NOTICE OF MOTION

Grant Thornton Limited (“GTL”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), without security, of all the assets, undertakings and properties (collectively, the “**Property**”) of Bartia Transport Inc. operating as BLB Transport Group (“**Bartia Transport**”), and Gatt Logistics Inc. (together with Bartia Transport, collectively, the “**Debtors**”), will make a Motion to a Judge presiding over the Commercial List on October 29, 2021 at 9:30 a.m., or as soon after that time as the Motion can be heard via judicial videoconference due to the COVID-19 emergency via Zoom coordinates to be circulated.

PROPOSED METHOD OF HEARING: The Motion is to be heard orally.

THE MOTION IS FOR:

- (a) an Order substantially in the form of the draft order attached to the Motion Record,
inter alia:

- (i) validating the time for service and filing of the Notice of Motion and Motion Record;
 - (ii) approving the report of the Receiver dated October 19, 2021 (the “**Report**”), and the conduct and activities of the Receiver described therein;
 - (iii) approving the Receiver’s final statement of receipts and disbursements as described in the Report;
 - (iv) approving the fees and disbursements of the Receiver and its counsel, Aird & Berlis LLP as are described in the affidavits of the Receiver and its counsel as to fees (collectively, the “**Fee Affidavits**”);
 - (v) discharging the Receiver upon filing of a Receiver’s Certificate of Completion and releasing the Receiver from any and all liability that the Receiver has or may hereafter have by reason of, or in any way arising from, the acts or omissions of the Receiver while acting in its capacity as receiver; and
- (b) such further and other relief as counsel may request and this Honourable Court deems just.

THE GROUNDS FOR THE MOTION ARE:

- (a) pursuant to the Endorsements made October 27, 2020 and an Order made October 27, 2020 (collectively, the “**Receivership Order**”), GTL was appointed as the Receiver;

- (b) Royal Bank of Canada (“**RBC**”) is a secured creditor of the Debtors for loans in the aggregate sum of approximately \$2,123,128.90;
- (c) the Receiver has substantially completed its administration of this estate;
- (d) the Receiver is in possession of funds that it anticipates are sufficient to cover any and all expenses incurred by it during the administration of the receivership and to cover any and all fees that have and are expected to accrue prior to the completion of the administration of the receivership;
- (e) the Receiver has made recommendations as to the distribution of the proceeds of its realizations as set out in the Report;
- (f) the Receiver will still need to complete the Remaining Matters (as defined in the Report), including certain outstanding filings with the Canada Revenue Agency or any other governmental authority before it is able to complete the administration of these estates;
- (g) once the Remaining Matters (as defined in the Report) are completed, the Receiver intends to file a signed copy of the Receiver’s Certificate in the form attached to the draft order in the Receiver’s Motion Record signifying the closure of the administration and formalizing the discharge of the Receiver;
- (h) any funds that remain in the Receiver’s possession immediately prior to the filing of the Receiver’s Certificate shall be distributed to Royal Bank of Canada which is expected to suffer a shortfall on its claim;

- (i) Once the Receiver has distributed funds on hand and completed the Remaining Matters, it will have completed its administration of the estates;
- (j) the Receiver respectfully seeks approval of the accounts of the Receiver and its counsel, A&B, and the discharge and release of the Receiver so that this administration may be concluded;

Other

- (k) the Receiver and A&B have accrued fees and expenses in their capacity as the Receiver and counsel thereto, respectively, which fees and expenses require the approval of this Court pursuant to the Receivership Order;
- (l) the Receivership Order authorizes the Receiver to pass its accounts from time to time, and to include any necessary solicitor fees and disbursements in the passing of the accounts;
- (m) the other grounds set out in the Report;
- (n) the inherent and equitable jurisdiction of this Honourable Court;
- (o) the terms of the Receivership Order;
- (p) section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
- (q) Rules 1.04, 1.05, 2.01, 2.03, 16, 37 and 41.06 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and

- (r) such further and other grounds as counsel may advise and this Honourable Court may permit.

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

- (a) the Fee Affidavits;
- (b) the Report and the appendices attached hereto; and
- (c) such further and other material as counsel may submit and this Court may permit.

October 19, 2021

AIRD & BERLIS LLP
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Lawyer for the Receiver

TO: **THE ATTACHED SERVICE LIST**

ROYAL BANK OF CANADA

- and - **BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, et al.**

Applicant

Respondent

Court File No. CV-20-00649943-00CL

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

Proceedings commenced at Toronto

**NOTICE OF MOTION
(returnable October 29, 2021)**

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Lawyer for Grant Thornton Limited

TAB 1

DRAFT ORDER

Court File No. CV-20-00649943-00CL

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

THE HONOURABLE MR.

)

FRIDAY, THE 29TH

JUSTICE PENNY

)

DAY OF OCTOBER, 2021

)

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

DISCHARGE ORDER

THIS MOTION, made by Grant Thornton Limited (“GTL”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), without security, of all the assets, undertakings and properties of Bartia Transport Inc. operating as BLB Transport Group (“**Bartia Transport**”), and Gatt Logistics Inc. (“**Gatt**”) and together with Bartia Transport, collectively, the “**Debtors**”), for an order, amongst other things:

1. approving the activities of the Receiver as set out in the report of the Receiver dated October 19, 2021 (the “**Report**”);
2. approving the fees and disbursements of the Receiver and its counsel, Aird & Berlis LLP (“**A&B**”) together with their proposed fee accruals to discharge;
3. approving the distribution of any remaining proceeds available in the estate of the Debtors;
4. discharging GTL as Receiver of the undertaking, property and assets of the Debtors; and

5. releasing GTL from any and all liability, as set out in paragraph 5 of this Order,

was heard this day via judicial videoconference via Zoom due to the COVID-19 emergency.

ON READING the Report, the fee affidavits of the Receiver and A&B as to fees (together, the “**Fee Affidavits**”), and on hearing the submissions of counsel for the Receiver, no one else appearing although served as evidenced by the Affidavit of <*> sworn October <*>, 2021;

1. **THIS COURT ORDERS** that the activities of the Receiver and its statement of receipts and disbursements, as set out in the Report, are hereby approved.

2. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, A&B, together with their proposed fee accruals to discharge as set out in the Report and the Fee Affidavits, are hereby approved.

3. **THIS COURT ORDERS** that, after payment of the fees and disbursements herein approved, and immediately prior to the filing of the Receiver’s Certificate of Completion, the Receiver be and hereby authorized and directed to pay the following amounts from the estate of Bartia Transport:

- (a) Highway Traffic Act Claims (as defined in the Report) in the amount of \$534.50 together with any additional amounts derived from future collection of receivables subject to a priority under the *Highway Traffic Act, as amended*;
- (b) the lesser of i) the Current Bartia CRA Source Deduction Priority Claim (as defined in the Report) in the amount of \$60,652.90; ii) an amount to be agreed to between CRA and the Receiver; Bartia CRA HST Priority Claim (as defined in the Report) in the amount of \$14,076.41; and,
- (c) the balance to Royal Bank of Canada to the extent of its claims against Bartia Transport.

4. **THIS COURT ORDERS** that, after payment of the fees and disbursements herein approved, and immediately prior to the filing of the Receiver’s Certificate of Completion, the Receiver be and hereby authorized and directed to pay the following amounts from the estate of Gatt:

- (a) Highway Traffic Act Claims (as defined in the Report) in the amount of \$8,374.76; and

- (b) Gatt CRA Source Deduction Priority Claim (as defined in the Report) in the amount of \$8,106.88; and,
- (c) the balance to Royal Bank of Canada to the extent of its claims against Gatt.

5. **THIS COURT ORDERS** that and upon the Receiver filing a certificate (the “**Receiver’s Certificate of Completion**”) substantially in the form appended as **Appendix “A”** to this Order certifying that it has completed the Remaining Matters described in the Report, the Receiver shall be discharged as Receiver of the undertaking, property and assets of the Debtors, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of GTL in its capacity as Receiver.

6. **THIS COURT ORDERS AND DECLARES** that GTL is hereby released and discharged from any and all liability that GTL now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of GTL while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver’s part. Without limiting the generality of the foregoing, GTL is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver’s part.

APPENDIX "A"

Court File No. CV-20-00649943-00CL

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

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

RECEIVER'S CERTIFICATE OF COMPLETION

RECITALS

A. Pursuant to an Endorsement of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made October 27, 2020, Grant Thornton Limited was appointed as the receiver (in such capacity, the "**Receiver**") of all of the assets, properties and undertakings of Bartia Transport Inc., operating as BLB Transport Group, and Gatt Logistics Inc.

B. Pursuant to an Order of the Court dated October 29, 2021 granted by the Honourable Mr. Justice Penny (the "**Discharge Order**"), the Court authorized and directed the Receiver to carry out certain outstanding matters to complete the receivership that were proposed in the Report of the Receiver dated October 19, 2021 (the "**Report**") (collectively, the "**Remaining Matters**"), and further provided that upon the Receiver filing a certificate with this Court certifying that the Remaining Matters had been completed, the Receiver shall thereby be immediately discharged as Receiver.

C. THE RECEIVER HEREBY CERTIFIES that the Receiver has completed the Remaining Matters in accordance with the terms of the Report and the Discharge Order.

[signature page follows]

DATED at Toronto, Ontario, this ____ day of _____, 20__.

GRANT THORNTON LIMITED solely in its capacity as the Court-appointed receiver of Bartia Transport Inc. and Gatt Logistics Inc. and not in its personal capacity.

Jake Wiebe, CPA, CA, CIRP, LIT
Senior Vice President

ROYAL BANK OF CANADA

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, et al.

Applicant

Respondent

Court File No. CV-20-00649943-00CL

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

Proceedings commenced at Toronto

DISCHARGE ORDER

AIRD & BERLIS LLP

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46100739.3
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TAB B

SECOND REPORT OF THE RECEIVER

Court File No. CV-20-00649943-00CL

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

**IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondents

**AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

SECOND REPORT OF THE RECEIVER

OCTOBER 19, 2021



200 King Street West, 11th Floor
Toronto, Ontario, M5H 3T4

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Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT

Respondents

AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

SECOND REPORT OF THE RECEIVER

INTRODUCTION AND BACKGROUND

1. This Report is filed by Grant Thornton Limited ("**GTL**") in its capacity as the receiver (the "**Receiver**") over the property, assets and undertakings of Bartia Transport Inc. operating as BLB Transport Group ("**Bartia**"), and Gatt Logistics Inc. ("**Gatt**"), (collectively, the "**Debtors**" or the "**Companies**").
2. GTL was appointed as the Receiver of the Debtors on October 27, 2020, by an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). A copy of the receivership order and endorsement (the "**Receivership Order**") is attached hereto as **Appendix "1"**.
3. Background information pertaining to the Debtors, including the circumstances leading to the appointment of the Receiver, are contained in the affidavits of Peter Gordon sworn October 23, 2020 (the "**Gordon Affidavit**") in support of Royal Bank of Canada's ("**RBC**") application for the appointment of the Receiver. A copy of the Gordon Affidavit, without appendices, is attached hereto as **Appendix "2"** and are accessible on the Receiver's

case website at www.GrantThornton.ca/Bartia. RBC is the primary secured creditor of the Debtors.

4. The Receiver filed its first report to Court dated November 27, 2020 (the “**First Report**”), which, amongst other things, requested an order authorizing and directing the Receiver to complete the sale (the “**Sale Transaction**”) of the RBC Leased Equipment and the Debtors’ Owned Equipment (collectively, the “**Purchased Assets**”). A copy of the Receiver’s First Report without appendices is attached hereto as **Appendix “3”**.
5. The Receiver filed a supplemental report to the First Report (the “**Supplemental Report**”) to Court dated November 30, 2020, requesting the Court direct RBC to discharge its security registrations against the RBC Leased Equipment upon closing the Sale Transaction. A copy of the Receiver’s Supplemental Report without appendices is attached hereto as **Appendix “4”**.
6. On December 2, 2020, the Court issued an Order providing, amongst other things, the relief requested by the Receiver in the First Report and Supplemental Report (the “**Sale Approval and Vesting Order**”). A copy of the Sale Approval and Vesting Order along with the Endorsement of Justice Dietrich is attached hereto as **Appendix “5”**.
7. Materials related to these receivership proceedings can be found on the website maintained by the Receiver at www.GrantThornton.ca/Bartia.

DISCLAIMER

8. In preparing this report, the Receiver has reviewed certain unaudited financial information and certain financial information related to the Debtors. While the Receiver has performed a preliminary review of available books and records of the Debtors, such review does not constitute an audit or verification of such information for accuracy, completeness or compliance with Generally Accepted Auditing Standards (“**GAAS**”) or International Financial Reporting Standards (“**IFRS**”). Accordingly, the Receiver expresses no opinion or other form of assurance pursuant to GAAS or IFRS with respect to such information.
9. This report has been prepared for the use of this Court as general information to assist the Court in making a determination of whether to approve the relief sought by the Receiver, in respect of motion that is scheduled to be heard by the Court on October 29,

2021. Accordingly, the reader is cautioned that this report may not be appropriate for any other purpose.

10. All references to dollars in this report are in Canadian currency, unless otherwise noted.

PURPOSE OF THE SECOND REPORT

11. The purpose of this, the Receiver's second report to Court (the "**Second Report**") is to:
- a) update the Court with respect to the receivership proceedings and the Receiver's activities since the issuance of the First Report.
 - b) provide support for the Receiver's request for an order:
 - i. approving the Second Report and the activities of the Receiver as set out herein;
 - ii. authorizing and directing the Receiver to distribute the Available Funds (as defined herein), in the manner described herein;
 - iii. approving the Receiver's final statement of receipts and disbursements dated October 15, 2021 (the "**Final SRD**");
 - iv. approving the professional fees and disbursements of the Receiver and the fees of its legal counsel, Aird & Berlis LLP, from October 26, 2020 to September 30, 2021, including anticipated costs to be incurred to conclusion of the receivership proceedings (the "**Final Fees**");
 - v. discharging and releasing GTL as Receiver of the Debtors subject to the Receiver completing the Remaining Matters (as defined herein) and upon the Receiver filing with the Court a discharge certificate (the "**Discharge Certificate**") confirming that the Receiver has attended to the Remaining Matters; and,
 - vi. such further and other relief that counsel may advise and that this Court may permit.

RECEIVER'S ACTIVITIES

12. Since the issuance of the First Report, the Receiver has performed the following activities with respect to these receivership proceedings:
- a) Completed the Sale Transaction;
 - b) coordinated Canada Revenue Agency ("**CRA**") trust examinations on source deduction and Harmonized Sales Tax ("**HST**") accounts of the Debtors pursuant to the Receiver's statutory obligations;
 - c) coordinated the preparation of outstanding tax returns for the Company pursuant to the Receiver's statutory obligations;
 - d) reviewed priority claims in accordance with the *Highway Traffic Act* ("**HTA**");
 - e) provided updates to the Secured Creditor and its counsel;
 - f) Collected outstanding accounts receivable ("**AR**") and engaged a collection agency to collect uncollected accounts;
 - g) prepared the Receiver's Section 245/246 reports and sent to all known creditors of the Debtors; and
 - h) prepared the Second Report and related appendices.

Sale Transaction

13. Subsequent to the Court issuing the Sale Approval and Vesting Order the Receiver closed the Sale Transaction on December 4, 2020.

Accounts Receivable

14. The Receiver obtained an AR listing from the principal of the Debtors along with invoices in support of balances owing from customers.
15. The Receiver sent letters to all customers directing them to pay all outstanding balance to the Receiver.

16. As of October 15, 2021, the Receiver has collected AR totaling \$319,759. According to the Debtor's books and records there are remaining outstanding amounts totaling \$93,515 (the "**Outstanding AR**"). The Receiver has engaged a collection agency to continue collecting the Outstanding AR on a contingency fee basis.

Harmonized Sale Tax Filings

17. The Receiver has encountered significant difficulties in setting up new HST accounts with CRA. The Receiver has therefore been unable to file HST returns during the receivership. Based on communications with CRA the Receiver anticipates that it will be able to file the outstanding returns and make necessary HST remittances by the end of October 2021. The required remittances are accrued in the Final SRD.

PRIORITY CLAIMS

Highway Traffic Act

18. The HTA provides transporters of goods with a trust claim against the revenue generated by their shipment which claim ranks in priority to the claims of other secured creditors. Several subcontracted transportation companies (the "**HTA Claimants**") contacted the Receiver to demand payment for the transportation of goods for the Debtors (the "**HTA Claims**"). The Receiver reviewed the HTA Claims and verified if the Receiver collected AR related to the trips for which the HTA Claimants were demanding payment.
19. The Receiver collected AR related to HTA Claims totaling \$8,908.26 (USD7,015.48). A summary of the HTA Claims and the amounts collected by the Receiver related to these claims is attached hereto as **Appendix "6"**.
20. There remain HTA Claims totaling \$3,662.28 (USD2,884.14) for which the Receiver has not collected the related AR (the "**Remaining HTA Claims**"). This AR is included in the Outstanding AR and has been assigned to the collection agency.

Wage Earners Protection Plan Act

21. The Receiver, with the assistance of the Debtor's external accountant, prepared the necessary WEPPA filings with Service Canada and notified the Debtors' employees of the *Wage Earners Protection Plan Act* ("**WEPPA**") program. Only one employee filed a claim which was incomplete. The Receiver responded to the claim requesting additional

information however the employee has not responded. The Receiver has therefore determined that there is no WEPPA priority claim.

Source Deductions

22. The Receiver, with the assistance of the Debtor's external accountant, prepared and filed T4s and T4 Summaries with CRA.
23. CRA filed a claim against Gatt totaling \$8,506.40 of which \$8,106.88 is identified as trust claim (the "**Gatt CRA Source Deduction Priority Claim**") and \$399.52 as an unsecured claim. A copy of the Gatt CRA Source Deduction Priority Claim is attached hereto as **Appendix "7"**.
24. After conducting a trust examination of Bartia's payroll records CRA filed a claim totaling \$77,847.04 of which \$60,651.90 is identified as a source deduction trust claim (the "**Current Bartia CRA Source Deduction Priority Claim**") and \$17,195.14 as an unsecured claim. A copy of the Current Bartia CRA Source Deduction Priority Claim is attached hereto as **Appendix "8"**.
25. The Receiver believes that CRA included the liability for all the employees of both Gatt and Bartia in the Current Bartia CRA Source Deduction Priority Claim which resulted in double counting of the source deductions remittance requirements for all Gatt employees. The Receiver has reviewed this matter with CRA. CRA has agreed that this error occurred and has advised that it will issue a revised claim against Bartia which the Receiver believes will be significantly less than the existing claim (the "**Final Bartia CRA Source Deduction Priority Claim**").

Harmonized Sale Tax

26. CRA issued a Notice of Assessment (the "**Gatt CRA HST NOA**") stating that there was no HST balance owing from Gatt. A copy of the Gatt CRA HST NOA is attached hereto as **Appendix "9"**.
27. CRA issued a Notice of Assessment (the "**Bartia CRA HST NOA**") showing that Bartia had an HST in the amount of \$14,076.41 (the "**Bartia CRA Priority HST Claim**"). A copy of the Bartia CRA HST NOA is attached hereto as **Appendix "10"**.

SECURED CREDITORS

28. In the First Report the Receiver reported that it obtained a security opinion from Aird & Berlis LLP which opined that the security held by RBC against the Debtors was valid and enforceable subject to the usual qualifications and assumptions.
29. The Receiver identified several other PPSA secured creditors most of which were for leased assets which the Debtor returned to the secured creditors prior to the Receiver's appointment.
30. One creditor, 26137020 Ontario Inc. ("**261**"), had registered as having a general security agreement in addition to security on several specifically identified trucks. The Receiver was initially unable to reach 261 as its registered address for service was a residential property. The principal of 261 appears to have changed his address since the 261 security was registered. All searches performed by the Receiver to locate this creditor were unsuccessful.
31. The Receiver ultimately received a letter from Verbeek & Verbeek Barristers and Solicitors ("**Verbeek**") purporting to represent 261. The Receiver asked that Verbeek provide evidence supporting the nature of 261's claim against the Debtors. Verbeek thereafter provided with a Promissory Note between 261 and Sukhminder Bartia and Sarbjit Kaur, an undated General Security Agreement where 1786783 Ontario Inc. ("**178**") (a predecessor name to Gatt) appears to have provided 261 with a security interest over "inventory, chattels and accounts" of 178 (the "**261 GSA**") including two trucks and a trailer referenced in the PPSA form. Gatt is manually added to the definition of Debtor on the 261 GSA.
32. Verbeek also provided the Receiver with a screen shot of 261's PPSA registration dated December 8, 2019 in which 261 registers its security interest over two specific vehicles being 2006 Peterbilt bearing VIN 1FUJCR4V46PV28837 ("**Truck 1**") and a 2005 Peterbilt bearing VIN 1XP5D49X05N873998 ("**Truck 2**"). On October 20, 2020 261 filed a PPSA amendment against Gatt to revise the description of Truck 1 to a Freightliner from a Peterbilt. The general collateral description contains reference to a trailer being REIT Model FLT bearing VIN 1RNF48A245R011869 ("**Trailer**"). The Receiver has no knowledge of Truck 2 or the Trailer but did take possession and sell Truck 1 for net

proceeds of \$11,135. Copies of the Promissory Note and security documents provided by Verbeek are attached hereto as **Appendix “11”**.

33. On October 5, 2021, counsel for the Receiver sent a letter to Verbeek advising that, among other things, the 261 GSA is registered after RBC’s registration and no evidence has been provided to indicate that 261 has a PMSII security interest in the Peterbilt or Freightliner trucks (the **“October 5 Letter to Verbeek”**). In response, counsel for 261 addressed certain issues with the 261 GSA. Counsel for the Receiver asked counsel for 261 for any basis for his client claiming a priority over the proceeds ahead of Royal Bank of Canada which was to suffer a shortfall. As of the date of this report the Receiver has not received a response from Verbeek. There Receiver therefore proposes to distribute the proceeds from the sales and accounts receivable to Royal Bank of Canada rather than 261. A copy of the October 5 Letter to Verbeek and subsequent email exchange are attached hereto as **Appendix “12”**.

APPROVAL OF PROFESSIONAL FEES

34. The Receiver and its counsel have maintained detailed records of their professional fees.
35. Pursuant to paragraph 19 of the Receivership Order, the Receiver and its counsel shall be paid their reasonable fees and disbursements and a charge was granted on the Property (as defined in the Receivership Order), as security for such fees and disbursements.
36. The total fees and disbursements of the Receiver from September 8, 2020 to September 31, 2021 amount to \$98,884.68 inclusive of disbursements and HST and are more particularly described in the affidavit of Jacob Wiebe sworn October 18, 2021, a copy of which is attached hereto as **Appendix “13”**.
37. The total fees and disbursements of the Receiver’s counsel, Aird & Berlis LLP from November 2, 2020 to September 30, 2021 amount to \$24,833.37, inclusive of disbursements and HST and are more particularly described in the affidavit of Nathan Gates sworn October 19, 2021, a copy of which is attached hereto as **Appendix “14”**.
38. The Receiver and its counsel estimate that they will each incur further fees in the amount of \$15,000 plus HST to the conclusion of these receivership proceedings (the **“Final Fees”**) assuming no opposition to the relief sought in the motion.

39. The Receiver believes that the fees described in the fee affidavits are fair and reasonable and respectfully requests that the Court approve same.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

40. Attached as **Appendix “15”** is the Receiver’s final statement of receipts and disbursements (the “**Final SRD**”), which reflects the Receiver’s receipts and disbursements to October 15, 2021.
41. While the Debtors had separate employees they operated as one entity known as BLB Transport. Invoices to customers were issued by BLB Transport and were recorded in the books and records of Gatt. The Debtor’s external accountant advised that 6% of revenue was periodically allocated to Bartia after which Gatt and Bartia each prepared separate financial statements and government filings. The Receiver has therefore allocated 94% of AR collections to Gatt and 6% to Bartia.
42. The Receiver has allocated proceeds from sale of equipment to the entity that was the legal owner.
43. The Receiver has prorated receivership costs between Gatt and Bartia based on total receipts of each entity.

PROPOSED DISTRIBUTION

44. The Final SRD shows that funds are available for distribution in the amounts of \$1,287,682 and \$287,823 for Gatt and Bartia respectively. The Receiver proposes to distribute these funds as follows:
- (a) HTA Priority Claims;
 - (b) Gatt CRA Source Deduction Priority Claim;
 - (c) Final Bartia CRA Source Deduction Priority Claim. The Receiver proposes to wait to make this distribution until CRA has provided its amended claim;
 - (d) Gatt CRA HST Priority Claim;
 - (e) Bartia CRA HST Priority Claim;

45. RBC advises that the current amounts outstanding from Gatt and Bartia are \$1,649,694.50 and \$473,434.40 respectively. The Receiver proposes to pay any remaining funds after payment of the Priority Claims to RBC to permanently reduced amounts owing from Gatt and Bartia.
46. The Receiver proposes to pay the Remaining HTA Claims from any future collections of AR related to the Remaining HTA Claims and to pay any surplus from future AR collections or other receipts that come may into the estate to RBC until the Debtors' indebtedness to RBC is pay in full.
47. The Receiver does not anticipate that there will be sufficient funds available to repay amounts owing to RBC in full therefore there will not be any funds available for distribution to 261 or other creditors.

REMAINING MATTERS

48. The following matters in the receivership proceedings remain outstanding (collectively, the **"Remaining Matters"**) which, in the Receiver's opinion, are administrative in nature and should not delay the distribution to creditors, or the approval of the Receiver's discharge, subject to the filing of a Receiver's Discharge Certificate.
 - (a) The Receiver awaits receipt of the Final Bartia CRA Source Deduction Priority Claim from CRA. The Receiver intends to hold back sufficient funds in the amount of the Current Bartia CRA Source Deduction Priority Claim as reflected in the Final SRD. If the Final Bartia CRA Source Deduction Priority Claim is less than the Current Bartia CRA Source Deduction Priority Claim, the balance will be distributed to CRA.
 - (b) File HST returns for the receivership period and remit HST owing to CRA as accrued in the Final SRD.
 - (c) Such other incidental and administrative matters that may arise prior to the completion of the Remaining Matters and prior to the Receiver issuing the Receiver's Discharge Certificate.

DISCHARGE OF THE RECEIVER

49. As summarized above, and subject to the completion of the Remaining Matters, the Receiver has completed its statutory duties as well as those duties as set out in the Receivership Order. Upon the completion of the Remaining Matters the Receiver intends to file the Discharge Certificate with the Court.
50. The Receiver requests that the Court issue an order discharging GTL as Receiver of the Debtors and releasing it from any and all liability that GTL now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of GTL while acting in its capacity as Receiver in these receivership proceedings, except for any gross negligence or willful misconduct on the part of GTL, and that such discharge shall apply once the Receiver performs its obligations with respect to the Remaining Matters, and files the Discharge Certificate with the Court.

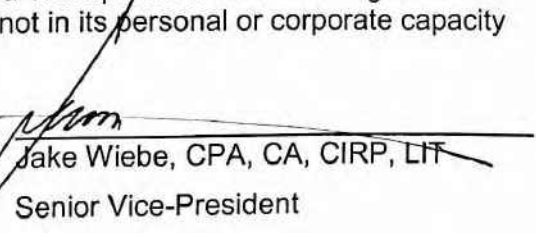
RECEIVER'S RECOMMENDATION

51. The Receiver recommends that the Court grant the relief as set out in paragraph 11.

All of which is respectfully submitted.

GRANT THORNTON LIMITED,

solely in its capacity as Court Appointed Receiver of
Bartia Transport Inc. and Gatt Logistics Inc.
and not in its personal or corporate capacity

Per: 

Jake Wiebe, CPA, CA, CIRP, LIT

Senior Vice-President

TAB 1

RBC

v.

BARTIA TRANSPORT INC.

- ① This Motion which is
on consent is granted
on the terms of the
attached Order appointing
a Receiver.

Hairy J.

October 27, 2020

Court File No. CV-20-00649943-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

)

TUESDAY, THE 27TH

JUSTICE HAINEY

)

DAY OF OCTOBER, 2020

BETWEEN:

ROYAL BANK OF CANADA

Plaintiff

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Defendant

**ORDER
(appointing Receiver)**

THIS MOTION made by the Plaintiff 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 Grant Thornton Limited as receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of Bartia Transport Inc. operating as BLB Transport Group and Gatt Logistics Inc. (collectively, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day via Zoom video conference as a result of the COVID-19 pandemic.

ON READING the affidavit of Peter Gordon sworn October 23, 2020 and the Exhibits thereto and on hearing the submissions of counsel for Royal Bank of Canada, no one appearing for the Debtors although duly served as appears from the affidavits of service of Christine Cavarzan and Jeff Medeiros sworn October 23, 2020, and on

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consent of the Debtors, and on reading the consent of Grant Thornton Limited to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

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

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- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

- (i) without the approval of this Court in respect of any transaction not exceeding \$250,000.00, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000.00; and

- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

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

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

- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. **THIS COURT ORDERS** that (i) the Debtors, (ii) all of 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.

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

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to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

7. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the

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premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. **THIS COURT ORDERS** that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the 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

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

CONTINUATION OF SERVICES

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

RECEIVER TO HOLD FUNDS

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

shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

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

PIPEDA

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately

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

LIMITATION ON THE RECEIVER'S LIABILITY

17. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, including, but not limited to, any illness or bodily harm resulting from a party or parties contracting COVID-19, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and

disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

FUNDING OF THE RECEIVERSHIP

21. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the

Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

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

26. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices

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or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

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

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

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

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

31. **THIS COURT ORDERS** that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's

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security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

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

33. **THIS COURT ORDERS** that this order is effective from today's date and is hereby enforceable without the need for entry and filing.

A handwritten signature in blue ink, appearing to read "Honey", is written over a horizontal line. The signature is stylized and cursive.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Grant Thornton Limited, the receiver (the "**Receiver**") of the assets, undertakings and properties Bartia Transport Inc. operating as BLB Transport Group and Gatt Logistics Inc. acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ____ day of _____, 2020 (the "**Order**") made in an action having Court file number CV-20-00649943-00CL, 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.

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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 _____, 20__.

Grant Thornton Limited, solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____
Name:
Title:

BETWEEN

ROYAL BANK OF CANADA

Plaintiff

-and-

BARTIA TRANSPORT INC. operating as BLB TRANSPORT
GROUP, et al.
Defendants
Court File No. CV-20-00649943-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER

MINDEN GROSS LLP
Barristers and Solicitors
2200 - 145 King Street West
Toronto, ON M5H 4G2

Rachel Moses (LSO#42081V)
rmoses@mindingross.com

Tel: 416-369-4115

Fax: 416-864-9223

Lawyers for Royal Bank of Canada

(File No. 4120433)

TAB 2

Court File No. CV-20-00649943-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Plaintiff

and

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Defendants

**AFFIDAVIT OF PETER GORDON
(sworn October 23, 2020)**

I, **PETER GORDON**, of the Town of Oakville, in the Regional Municipality of Halton, **MAKE OATH AND SAY:**

1. I am a Senior Manager in the Special Loans & Advisory Services Department ("**Special Loans Group**") of Royal Bank of Canada ("**RBC**"). I have responsibility for matters pertaining to the borrowings of Bartia Transport Inc. and Gatt Logistics Inc. and as such I have knowledge of the matters hereinafter deposed to.

2. The facts set forth herein are within my personal knowledge or determined from the face of the documents attached hereto as exhibits or from information and advice provided to me by others. To the extent I have relied on the information and

- 2 -

advice of others, I have identified the source of such information and verily believe that information and advice to be true.

3. I am swearing this affidavit in support of RBC's motion for an order appointing Grant Thornton Limited ("**GTL**") as receiver of Bartia Transport Inc. operating as BLB Transport Group ("**Bartia Transport**") and Gatt Logistics Inc. ("**Gatt Logistics**"), (Bartia Transport and Gatt Logistics are collectively, the "**Borrowers**").

DESCRIPTION OF THE BORROWERS AND GUARANTORS

4. Bartia Transport is a corporation incorporated pursuant to the laws of Ontario. Its registered office is located at 11 Hainer Court, Amherstburg, Ontario (the "**Amherstburg Premises**"). A copy of Bartia Transport's corporate profile report, retrieved on September 8, 2020, is attached as **Exhibit "A"**.

5. Gatt Logistics is a corporation incorporated pursuant to the laws of Ontario with a registered office located at the Amherstburg Premises. A copy of Gatt Logistics' corporate profile report, retrieved September 8, 2020, is attached as **Exhibit "B"**.

6. The Borrowers are engaged in the business of providing transportation, trucking, and logistics services.

7. Carl Dwaine Gatt ("**Carl**") is the sole officer and director of the Borrowers. Carl guaranteed the indebtedness of Gatt Logistics to RBC.

- 3 -

8. Sarbjit Kaur ("**Sarbjit**") guaranteed the indebtedness of Bartia Transport to RBC.

BARTIA TRANSPORT LOAN AGREEMENT AND SECURITY

9. Pursuant to a commitment letter dated March 28, 2019 and accepted by Bartia Transport on April 3, 2019 (the "**Bartia Transport Loan Agreement**"), RBC extended credit facilities¹ to Bartia Transport as follows:

Facility #1 \$150,000.00 revolving demand facility

Facility #2 \$500,000.00 revolving lease line of credit

Facility #3 \$500,000.00 revolving term facility by way of term loans

Other Visa business facility to a maximum of \$20,000.00

Copies of the Bartia Transport Loan Agreement together with the Bartia Transport Master Lease Agreement dated April 26, 2019 are attached as **Exhibit "C"**.

10. Under the Bartia Transport Loan Agreement, the revolving demand facility (also known as the operating facility) is repayable on demand. An event of default under the Bartia Transport Master Lease Agreement (see section 18.1(g)) occurs if Bartia Transport fails to perform its obligations under the Bartia Transport Loan Agreement, i.e., failure to pay the operating facility upon demand.

¹ Note: the aggregate of Facility #2 and Facility #3 shall not exceed \$500,000 at any time.

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11. In support of the credit facilities, certain security was obtained by RBC, including the following:

- (a) a general security agreement (the “**Bartia Transport GSA**”) on the Bank’s Form 924 executed by Bartia Transport on April 3, 2019. Section 13 of the Bartia Transport GSA provides RBC with the remedy to appoint a receiver in the event of default. A copy of the Bartia Transport GSA is attached as **Exhibit “D”**; and
- (b) a guarantee and postponement of claim on the Bank’s Form 812 executed by Sarbjit on April 3, 2019 and limited to the principal sum of \$670,000.00 (the “**Bartia Transport Guarantee**”). A copy of the Bartia Transport Guarantee is attached as **Exhibit “E”**.

PPSA CREDITORS

12. A copy of the certified Personal Property Security Act (Ontario) (“**PPSA**”) search results for Bartia Transport, with currency to October 13, 2020, is attached as **Exhibit “F”**.

13. The PPSA search results show that, excluding RBC’s registrations against Bartia Transport, there are 4 other registrations against Bartia Transport in favour of i) 26137020 Ontario Inc.; ii) De Lage Landen Financial Services Canada Inc.; iii) Transit Trailer Leasing Limited and iv) Wells Fargo Equipment Finance Company.

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GATT LOGISTICS LOAN AGREEMENT AND SECURITY

14. Pursuant to a commitment letter dated September 11, 2019 and accepted by Gatt Logistics on September 12, 2019 (the “**Gatt Logistics Loan Agreement**”), RBC extended credit facilities² to Gatt Logistics as follows:

Facility #1 \$500,000 revolving demand facility

Facility #2 \$1,370,000.00 revolving term facility by way of term loans

Facility #3 \$1,370,000.00 revolving lease line of credit by way of Leases

Other Visa business facility to a maximum of \$100,000.00

Copies of the GATT Logistics Loan Agreement together with the GATT Logistics Master Lease Agreement dated June 1, 2019 are attached as **Exhibit “G”**.

15. Under the GATT Logistics Loan Agreement, the revolving demand facility (also known as the operating facility) is repayable on demand. An event of default under the GATT Logistics Master Lease Agreement (see section 18.1(g)) occurs if GATT Logistics fails to perform its obligations under the GATT Logistics Loan Agreement, i.e., failure to pay the operating facility upon demand.

16. In support of the credit facilities, certain security was obtained by RBC, including the following:

² Note: the aggregate of Facility #2 and Facility #3 shall not exceed \$1,370,000 at any time.

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- (a) a general security agreement (the “**Gatt Logistics GSA**”) on the Bank’s Form 924 executed by Gatt Logistics on May 17, 2019. Section 13 of the GATT Logistics GSA provides RBC with the remedy to appoint a receiver in the event of default. A copy of the Gatt Logistics GSA is attached as **Exhibit “H”**; and
- (b) a guarantee and postponement of claim on the Bank’s Form 812 executed by Carl on May 17, 2019 and limited to the principal sum of \$1,950,000.00 (the “**Gatt Logistics Guarantee**”). A copy of the Gatt Logistics Guarantee is attached as **Exhibit “I”**.

PPSA CREDITORS

17. A copy of the certified PPSA search results for Gatt Logistics, with currency to October 13, 2020, is attached as **Exhibit “J”**.

18. The PPSA search results show that, excluding RBC’s registrations against Gatt Logistics, there are 7 other registrations against Gatt Logistics in favour of i) Transit Trailer Leasing Limited; ii) Bank of Montreal (a motor vehicle); iii) De Lage Landen Financial Services Canada Inc.; iv) Wells Fargo Equipment Finance Company; v) CLE Capital Inc.; vi) Hitachi Capital Canada Corp. and vii) Mercedes-Benz Financial Services Canada Corporation.

DEFAULTS AND DEMANDS

19. The accounts of the Borrowers were transferred to RBC's Special Loans Group in or about August 2020.

20. By letters dated September 8, 2020, RBC made demand on the Borrowers for repayment of, among other things, the operating facilities (the "**Operating Indebtedness**"). As part of the demand letters, RBC also gave notice of its intention to enforce its security against the Borrowers pursuant to section 244(1) of the Bankruptcy and Insolvency Act (the "**BIA**") (the "**BIA Notice**"). Demand was also made on Sarbjit and Carl pursuant to the Bartia Transport Guarantee and the GATT Logistics Guarantee, as applicable.

21. Copies of the demand letters dated September 8, 2020 to the Borrowers, Carl and Sarbjit together with the BIA Notice are attached as **Exhibit "K"**.

22. The demand period expired and the Borrowers failed to repay the Operating Indebtedness owing to RBC.

23. The Borrowers failure to pay the Operating Indebtedness to RBC constituted an event of default under the Bartia Transport Master Lease Agreement and under the GATT Logistics Master Lease Agreement, entitling RBC to make demand for all amounts owing under the Master Lease Agreements.

24. Accordingly, by letters dated September 29, 2020, RBC made demand on the Borrowers for all amounts owing under the Bartia Transport Master Lease

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Agreement and under the GATT Logistics Master Lease Agreement. As part of the demand letters, RBC also gave the BIA Notice to each of Bartia Transport and GATT Logistics. Demand was also made on Carl and Sarbjit pursuant to the Bartia Transport Guarantee and the GATT Logistics Guarantee, as applicable.

25. Copies of the demand letters dated September 29, 2020 together with the BIA Notice to the Borrowers and copies of the demand letters dated September 30, 2020 to Carl and Sarbjit are attached as **Exhibit "L"**.

26. The demand period has expired and the Borrowers have failed to repay the indebtedness to RBC.

27. Following the demand letters referred to herein, the Borrowers retained the law firm Beluli Giannotti LLP. Various communications have been exchanged between RBC's lawyers, Minden Gross LLP, and the Borrowers' lawyers, Mr. Dimitry Jim Beluli, in respect of repayment of the indebtedness owing to RBC. I have also had discussions with Carl.

28. Despite these communications and discussions, the Borrowers have not been able to present a repayment proposal satisfactory to RBC. The Borrowers refused RBC's request to engage GTL as the bank's consultant to review and report on the financial performance of the Borrowers and to evaluate RBC's security position, or to enter into a forbearance agreement on terms acceptable to RBC.

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29. RBC is concerned about its security position as the indebtedness remains outstanding³ and most of the indebtedness is with respect to the lease loans.

30. On October 7, 2020, the Borrowers were advised that RBC would be bringing proceedings for the appointment of a court-appointed receiver as the indebtedness remained outstanding and the Borrowers have been unable to enter into any agreements resulting in the repayment of the indebtedness owing to RBC. Copies of email exchanges between RBC's lawyer, Kenneth L. Kallish of Minden Gross LLP and Mr. Beluli are attached as **Exhibit "M"**.

31. Between October 7, 2020 and October 14, 2020, further email communications were exchanged between Mr. Kallish, Mr. Beluli and Carl with respect to the repayment of the indebtedness.

32. On October 14, 2020, during a telephone call which included myself, Mr. Kallish, Carl and Mr. Beluli, Carl advised us of the following:

- the Borrowers are no longer operating;
- the majority of the Borrowers' trucks and trailers are currently located in the United States (Michigan, Indiana, Ohio, Kentucky) with only a few vehicles in the Greater Toronto Area and Windsor. Carl agreed that the trucks and trailers located in the United States will be returned to Ontario.

³ Note: Bartia Transport's operating facility has been repaid.

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33. Since Carl's confirmation on October 14, 2020 that the Borrowers are no longer operating, various communications have been exchanged with respect to the timing and delivery of the trailers (12 in total) and the tractors (2 in total). At the time of swearing my affidavit, the majority of the trailers and tractors have been delivered to the location of Syl-Mar Management, 369 Maple Avenue South, Burford, Ontario.

34. On October 22, 2020, Carl and I exchanged email communications, in one of the emails sent at 2:15 p.m. Carl advised "...All other equipment that was leased under Gatt Logistics Inc. is in the process of getting paid out by Ready GO Transport there is no other equipment in Gatt or Bartia." In response to Carl's email, Mr. Kallish responded:

"Jim,

You have already been advised that RBC is proceeding with an application to appoint a Receiver against Bartia and Gatt. We expect to have a return date early next week. Any transactions outside the ordinary course of business, including those described by Mr. Gatt in his below e mail, will be subject to the review of the Receiver."

Copies of various email communication between October 15, 2020 and October 22, 2020 are attached as "**Exhibit "N"**".

35. The Borrowers continue to deposit their account receivables in the business account of Bartia Transport and payments have been applied to reduce the indebtedness. As at October 19, 2020, the indebtedness owing to RBC is:

- 11 -

Bartia Transport

- Leases \$509,424.79
- Overdraft \$14,136.99
- Overdraft (US) \$5,657.18

GATT Logistics

- Operating Facility \$364,282.48
- Leases \$1,565,120.70
- Overdraft \$1,226.33

36. As the indebtedness remains outstanding, on October 22, 2020, RBC issued the within action to appoint GTL as Receiver and to obtain judgment against Carl and Sarbjit under the GATT Logistics Guarantee and the Bartia Transport Guarantee, as applicable.

APPOINTMENT OF RECEIVER

37. RBC has provided the Borrowers with more than sufficient time to repay the indebtedness. The Borrowers have been unable to fulfil their obligations to RBC and have advised that they are no longer operating. Further, the Borrowers have delivered their fleet of trucks, trailers and tractors to RBC.

38. At this stage, RBC wishes to take any and all steps necessary to enforce

PETER GORDON

TAB 3

Court File No. CV-20-00649943-00CL

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

**IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondents

**AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

FIRST REPORT OF THE RECEIVER

NOVEMBER 27, 2020



200 King Street West, 11th Floor
Toronto, Ontario, M5H 3T4

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Appendix 2	Affidavit of Peter Gordon sworn October 23, 2020 (without exhibits)
Appendix 3	Comparison of Lease Pay Out Values to Appraised Values
Appendix 4	Redacted Sale Agreement

CONFIDENTIAL APPENDICES

Confidential Appendix 1	Premises Equipment Appraisal
Confidential Appendix 2	RBC Equipment Appraisal
Confidential Appendix 3	Summary of Offers
Confidential Appendix 4	Unredacted Sale Agreement



Court File No. CV-20-00649943-00CL

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

**IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondents

**AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

FIRST REPORT OF THE RECEIVER

NOVEMBER 20, 2020

INTRODUCTION AND BACKGROUND

1. This Report is filed by Grant Thornton Limited ("**GTL**") in its capacity as the receiver (the "**Receiver**") over the property, assets and undertakings of Bartia Transport Inc. operating as BLB Transport Group ("**Bartia**"), and Gatt Logistics Inc. ("**Gatt**"), collectively, (the "**Debtors**").
2. GTL was appointed as the Receiver of the Debtors on October 27, 2020, by an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"). A copy of the receivership order and endorsement (the "**Receivership Order**") is attached hereto as **Appendix "A"**.
3. Background information pertaining to the Debtors, including the circumstances leading to the appointment of the Receiver, are contained in the affidavits of Peter Gordon sworn October 23, 2020 (the "**Gordon Affidavit**") in support of Royal Bank of Canada's ("**RBC**")



application for the appointment of the Receiver. A copy of the Gordon Affidavit, without appendices, is attached hereto as **Appendix “2”** and are accessible on the Receiver’s case website at www.GrantThornton.ca/Bartia. RBC is the primary secured creditor of the Debtors.

4. Materials related to these receivership proceedings can be found on the website maintained by the Receiver at www.GrantThornton.ca/Bartia.

DISCLAIMER

5. In preparing this report, the Receiver has reviewed certain unaudited financial information and certain financial information related to the Debtors. While the Receiver has performed a preliminary review of available books and records of the Debtors, such review does not constitute an audit or verification of such information for accuracy, completeness or compliance with Generally Accepted Auditing Standards (“**GAAS**”) or International Financial Reporting Standards (“**IFRS**”). Accordingly, the Receiver expresses no opinion or other form of assurance pursuant to GAAS or IFRS with respect to such information.
6. This report has been prepared for the use of this Court as general information to assist the Court in making a determination of whether to approve the relief sought by the Receiver, in respect of motion that is scheduled to be heard by the Court on December 1, 2020. Accordingly, the reader is cautioned that this report may not be appropriate for any other purpose.
7. All references to dollars in this report are in Canadian currency, unless otherwise noted.

PURPOSE OF THE FIRST REPORT

8. The purpose of this, the Receiver’s first report to Court (the “**First Report**”) is to advise the Court on the Receiver’s activities since its appointment and to provide information to the Court pertaining to the Receiver’s request for an Order, *inter alia*,
 - a) approving the First Report and the activities of the Receiver described therein;



- b) approving the Sale Transaction in connection with the Purchased Assets (as defined herein) and authorizing and directing the Receiver to complete the Transaction (as defined herein); and
- c) sealing certain Confidential Appendices to the First Report;

RECEIVER'S ACTIVITIES

9. The following section provides details of the Receiver's activities to the date of this First Report. During such period the Receiver:
- a) prepared reports pursuant to sections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* and mailed notices to all creditors;
 - b) arranged for mail re-direction to the Receiver office;
 - c) engaged legal counsel to review equipment lease agreements to determine if the leases were valid and enforceable;
 - d) arranged for retrieval and storage of the records of Debtors from its leased premises;
 - e) obtained an appraisal of the Debtors' equipment;
 - f) issued letters to certain lessors releasing the Receiver's interest in certain leased assets where the Receiver determined that the lease agreements were valid and enforceable and the lease payout amounts exceeded the appraised value of the leased equipment;
 - g) disclaimed the Debtors' lease for the premises located at 5380 Walker Road, Windsor, Ontario (the "**Premises**").
 - h) arranged for all equipment not released to lessors to be moved to a storage facility;
 - i) reviewed accounts payable listing and prepared listing of creditors;
 - j) opened a receivership bank account and deposited cheque received from customers as well as the balance of funds in Debtor's bank accounts at RBC;



- k) administered the Wage Earner Protection Program for the former Company's employees;
- l) contacted utility and insurance providers to terminate services;
- m) contacted email service provider to remove all access by all the Debtor's employees;
- n) prepared and sent accounts receivable signification letters to all customers;
- o) corresponded with CRA on HST obligations;
- p) conducted the sale process for the Debtors' equipment as detailed below; and,
- q) negotiated a sale of the Purchased Assets subject to approval of this Honourable Court.

SALE OF EQUIPMENT

10. The Company had ceased to operate prior to the Receiver being appointed and RBC arranged for the Debtors to deliver all the equipment leased by RBC to Syl-Mar Management, a liquidator located in Burford, Ontario (the "**RBC Leased Equipment**").
11. Upon being appointed the Receiver attended at the Premises and took inventory of the equipment located at the Premises. The Debtors' advised that one tractor and one trailer were owned the Debtors (the "**Owned Equipment**") and the remaining equipment (the "**Other Leased Equipment**") was subject to the security of the Bank of Montreal, Daimler Truck Financial, Wells Fargo Equipment Finance Company and De Lage Landen Financial Services Canada Inc. (collectively, the "**Lessors**").
12. The Receiver arranged for Syl-Mar Management to provide an appraisal of all the equipment located at the Premises and to move the Owned Equipment to Syl-Mar Management's facility (the "**Premises Equipment Appraisal**"). A copy of the Premises Equipment Appraisal is attached hereto as **Confidential Appendix "1"**.



13. The Receiver obtained copies of all the Lessors' leases and lease payout statements and obtained an independent security review of each of the Lessors' leases. The Receiver's counsel has opined, subject to the usual qualifications and assumptions, that the Lessor's security agreements related to the leases are both valid and enforceable.
14. The Receiver prepared a summary table comparing the payout value of each of the Lessor's leases compared to the appraised value of the corresponding piece of leased equipment. A copy of the comparison summary is attached hereto as **Appendix "3"**.
15. The payout amount for each of the Lessor's leases exceeded the value of the related leased equipment. The Receiver therefore released its interest in the assets subject to the Lessors' leases and advised the Lessors to make arrangements to retrieve their leased equipment.
16. The Receiver also arranged for Syl-Mar Management to provide an appraisal of the RBC Leased Equipment (the "**RBC Equipment Appraisal**"). A copy of the RBC Equipment Appraisal is attached hereto as **Confidential Appendix "2"**.
17. Carl Gatt ("**Mr. Gatt**"), the principal of the Debtors, acting as agent for an interested purchaser, provided the Receiver with an offer to purchase the RBC Leased Equipment and the Owned Equipment (collectively, the "**Purchased Assets**"). The offer was conditional on RBC releasing Mr. Gatt from his personal guarantee and the value of the offer was significantly lower than the appraised value of the Purchased Assets (the "**Mr. Gatt's Initial Offer**"). The Receiver therefore rejected Mr. Gatt's Initial Offer.
18. The Receiver sent the listing of Purchased Assets to four liquidators, the principal of the Debtor, and another transportation company that had expressed interest in the equipment



and asked each to submit purchase/liquidation proposals to the Receiver by 12:00PM, November 25, 2020 (the “**Offer Deadline**”).

19. The Receiver received five proposals by the Offer Deadline. A comparative summary of the details of the offers, including Mr. Gatt’s Initial Offer, is attached hereto as **Confidential Appendix “3”**.
20. The highest offer was presented by Mr. Gatt on behalf of Ready Go Transport Inc. (the “**Purchaser**”) and included a condition that RBC release Mr. Gatt from his personal guarantee. Mr. Gatt later agreed to remove this condition from the offer. Details of the proposed selling price are also provided in Confidential Appendix “3”.
21. The Receiver and the Purchaser have signed a sale agreement which is conditional on Court approval (the “**Sale Agreement**”), a copy of which, redacted to remove the selling price, is attached hereto as **Appendix “4”**. An unredacted copy of the Sale Agreement is attached hereto as **Confidential Appendix “4”**. If the Court grants the relief sought in this motion, the Receiver proposes to complete the sale of the Purchased Assets to the Purchaser in accordance with the Sale Agreement (the “**Transaction**”).
22. The Transaction value exceeds the sale value threshold as stated in the Receivership Order therefore the Receiver respectfully requests that the Court issue an order authorizing and directing the Receiver to complete the Transaction, and, on closing of the Transaction, vesting in the Purchaser all of the Receiver’s right, title and interest, if any, in and to the Purchased Assets free and clear of all claims and encumbrances of any kind.
23. The Receiver has reviewed this discussed this matter with RBC who is supportive of the Receiver’s recommendation. It is anticipated based on information currently available to the Receiver that RBC will be suffering a shortfall on the amounts owed to it by the Debtors.



24. The Receiver is incurring daily storage fees on the Purchased Equipment therefore the Receiver is attempting to close the sale as soon as possible in order to avoid unnecessary costs.
25. The Receiver had initially intended to serve this motion on November 25, 2020. The Receiver had to delay service of the record due to the last minute negotiations with the Purchaser and the delivery of the deposit called for under the Sale Agreement.

Confidential Appendices

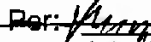
26. The Receiver is of the view that Confidential Appendices 1, 2, 3 and 4 should be sealed and remain sealed until the earlier of the completion of the Transaction or further order of the Court as the information contained therein is commercially sensitive and could prejudice the sale of the Purchased Assets in the event the Transaction does not close. The Receiver does not believe that any party will suffer prejudice if the Confidential Appendices are sealed in this manner.

RECOMMENDATION

27. Based upon the foregoing, the Receiver respectfully requests that the Court issue an order providing the relief set out in paragraph 8 hereof.

All of which is respectfully submitted,

GRANT THORNTON LIMITED,
solely in its capacity as Court Appointed Receiver of
Bartia Transport Inc. and Gatt Logistics Inc.
and not in its personal or corporate capacity

Per: 

Jake Wiebe, CPA, CA, CFP, LIT
Senior Vice-President

TAB 4

Court File No. CV-20-00649943-00CL

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

**IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondents

**AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

**SUPPLEMENTAL REPORT TO THE
FIRST REPORT OF THE RECEIVER**

NOVEMBER 30, 2020



200 King Street West, 11th Floor
Toronto, Ontario, M5H 3T4

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SALE OF EQUIPMENT	1

INTRODUCTION

1. This Report is filed by Grant Thornton Limited (“**GTL**”) in its capacity as the receiver (the “**Receiver**”) over the property, assets and undertakings of Bartia Transport Inc. operating as BLB Transport Group (“**Bartia**”), and Gatt Logistics Inc. (“**Gatt**”), collectively, (the “**Debtors**”).
2. The Receiver filed its first report to Court dated November 27, 2020 (the “**First Report**”) in support of the Receiver’s request for an Order, among other things, approving the Transaction in connection with the Purchased Assets (as defined in the First Report) and authorizing and directing the Receiver to complete the Transaction.
3. Materials related to these receivership proceedings can be found on the website maintained by the Receiver at www.GrantThornton.ca/Bartia.

PURPOSE OF THE FIRST REPORT

4. The purpose of this, the Receiver’s supplemental report to the First Report (the “**Supplemental Report**”) is to provide information to the Court which has arisen subsequent to the Receiver completing the First Report and to support an amendment to the draft Order sought by the Receiver.
5. All capitalized terms in this Supplemental Report are as defined in the First Report.

SALE OF EQUIPMENT

6. In the First Report the Receiver describes the sales process undertaking to sell the Purchased Equipment. The Purchased Equipment is comprised of the RBC Leased Equipment and the Owned Equipment.
7. The Purchaser advised the Receiver on November 30, 2020 that in order complete the Transaction, its lenders require that RBC discharge its security registrations against the

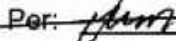


RBC Leased Assets (the "RBC Security") upon closing of the Transaction. This requirement was not previously provided to the Receiver in its discussions with the Purchaser.

8. The Receiver has canvassed the Purchaser's request with RBC which is prepared to discharge its registrations against the Purchased Assets following closing provided the Receiver confirms that it has received the balance of the required closing proceeds and that the Court grants an order that the claims of creditors attach to the net proceeds with the same priority as they attached to the Purchased Assets prior to the closing of the Transaction. RBC is satisfied with the language in the amended order which is attached to the amended notice of motion in the supplementary record which accompanies this Supplementary Report.
9. The Receiver therefore requests that the Court issue an amended order in the form attached to the amended notice of motion in the Supplementary Report.

All of which is respectfully submitted,

GRANT THORNTON LIMITED,
solely in its capacity as Court Appointed Receiver of
Bartia Transport Inc. and Gatt Logistics Inc.
and not in its personal or corporate capacity

Per: 
Mike Wiebe, CPA, CA, CIRP, CIT
Senior Vice-President

42581991.2

TAB 5

Court File No. CV-20-00649943-00CL

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

THE HONOURABLE	)	THURSDAY, THE 2 ND DAY
	)	
JUSTICE DIETRICH	)	OF DECEMBER, 2020

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

APPROVAL ORDER

THIS MOTION, made by Grant Thornton Limited (“GTL”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), without security, of all the assets, undertakings and properties of Bartia Transport Inc. operating as BLB Transport Group (“**Bartia Transport**”) and Gatt Logistics Inc. (together with Bartia Transport collectively, the “**Debtors**”), for an Order, amongst other things: (i) if necessary, abridge the time for service and filing of this notice of motion and the motion record or, in the alternative, dispensing with same; (ii) approve the First Report of the Receiver dated November 27, 2020 (the “**First Report**”) and the activities of the Receiver set out therein; (iii) authorize the Receiver to sell the Purchased Assets as set out

in the First Report; and (iv) approve the Bill of Sale Agreement dated November 26, 2020 (the “**Sale Agreement**”), substantially in the form described in the First Report (the “**Transaction**”); and sealing of the confidential appendices to the First Report, was heard this day by judicial videoconference due to the COVID-19 emergency via the following Zoom coordinates.

ON READING the First Report and appendices thereto, and on hearing the submissions of counsel for the Receiver, counsel for Royal Bank of Canada and such other counsel as were present, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Christine Doyle, sworn and filed on November 27, 2020.

1. **THIS COURT ORDERS** that the time for service, filing and confirmation of the Notice of Motion, Motion Record, First Report and Confidential Supplement be and is hereby abridged, if necessary, such that this Motion is properly returnable today and further service thereof is hereby dispensed with.
2. **THIS COURT ORDERS** that the First Report together with the activities of the Receiver as set out therein be and are hereby approved.
3. **THIS COURT ORDERS** that the Transaction be and is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction.
4. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages,

trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise and which if registered, perfected or filed, have been discharged or will be discharged (collectively, the “**Claims**”), the net proceeds from the sale of the Purchased Assets (as defined in the Sale Agreement, “**the Purchased Assets**”) shall stand in the place and stead of the Purchased Assets, and that from and after the closing of the Sale Agreement, all Claims shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to such Purchased Assets immediately prior to the closing of the Sale Agreement, as if such Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to their sale.

5. **THIS COURT ORDERS** That the Confidential Appendices (as described in the First Report) shall be sealed pending the closing of the Transaction or further order of this Court.

6. **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.



ROYAL BANK OF CANADA

Applicant

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, et al.

Respondent

Court File No. CV-20-00649943-00CL

		ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceedings commenced at Toronto
		APPROVAL ORDER
		AIRD & BERLIS LLP Barristers and Solicitors Brookfield Place 181 Bay Street, Suite 1800 Toronto, ON M5J 2T9 Sanjeev P.R. Mitra (LSUC # 37934U) Tel: (416) 865-3085 Fax: (416) 863-1515 E-mail: smitra@airdberlis.com <i>Lawyers for Grant Thornton Limited</i>

TAB 6

**In the Matter of the Receivership of
Bartia Transport Inc. and Gatt Logistics Inc.
Schedule of Highway Traffic Act Trust Claims**

Invoice	Transport Company	HTA Claim Amount	Debtors' Customer	CDN/USD	Debtors' AR	
					Collected	Not Collected
11529	Ready Go Transport	\$ 7,008.94	US Steel	CDN		\$ 1,823.74
11695	Ready Go Transport	\$ 1,060.40	US Steel	USD		\$ 1,060.40
11696	Ready Go Transport	\$ 9,045.42	Logan Alumium	CDN	\$ 2,637.92	
11697	Ready Go Transport	\$ 6,949.98	Logan Alumium	CDN	\$ 2,637.92	
11699	Ready Go Transport	\$ 3,141.10	Novelis	CDN	\$ 1,739.64	
<u>HTA Claims not on Debtors' AR Listings</u>						
297004A	Andy Transport		Steel Tech			
11698	Ready Go Transport		Finkl Steel			
11701	Ready Go Transport		National Galavinizing			
Total					\$ 7,015.48	\$ 2,884.14
					Collected	\$ 7,015.48
					Uncollected	\$ 2,884.14
						<u>\$ 9,899.62</u>

TAB 7



Tax Centre
Kitchener ON N2H 0A9

April 13, 2021

ATTENTION: ANDRE EDWARDS
GRANT THORNTON LIMITED
200 KING ST W, 11TH FLOOR
TORONTO ON M5H 3T4

Account Number
81210 6094 RP0001

Dear Mr. Edwards:

Subject: GATT LOGISTICS INC.
Account number: 81210 6094 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$8,506.40 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax deductions:	\$8,106.88
CPP:	\$ 0.00
EI:	\$ 0.00
Penalties and interest:	\$ 399.52
Total:	\$8,506.40

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of GATT LOGISTICS INC. in receivership.

Federal income tax:	\$8,106.88
Provincial income tax:	\$ 0.00
CPP employee part:	\$ 0.00
EI employee part:	\$ 0.00
Total:	\$8,106.88

Payment for the total amount of this trust, namely \$8,106.88, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

.../2

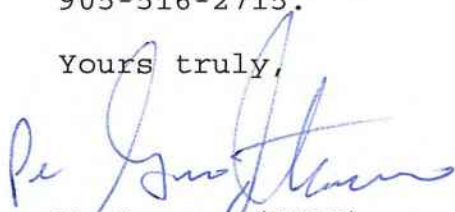
Please let us know when payment of this trust amount and the remaining balance of \$399.52 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan Regulations.

For more information or clarification, please call me at 905-516-2715.

Yours truly,

A handwritten signature in blue ink, appearing to read 'W. Rueger', is written over the 'Yours truly,' line.

W. Rueger (1215)
Resource/Complex Case Officer

Reproduction

TAB 8

Canada Revenue
AgencyAgence du revenu
du Canada**RECEIVED**

SEP 29 2021

Tax Centre
Kitchener ON N2H 0A9

September 23, 2021

ATTENTION: FRANNY FREED
GRANT THORNTON LIMITED
200 KING STREET WEST, 11TH FLOOR
TORONTO ON M5H 3T4Account Number
82472 4876 RP0001

Dear Ms. Freed:

Subject: BARTIA TRANSPORT INC
----- Account number: 82472-4876 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$77,847.04 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax deductions:	\$48,869.77
CPP:	\$19,697.76
EI:	\$ 4,639.81
Penalties and interest:	\$ 4,639.70
Total:	\$77,847.04

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of BARTIA TRANSPORT INC in receivership.

Federal income tax:	\$36,470.05
Provincial income tax:	\$12,399.72
CPP employee part:	\$ 9,848.88
EI employee part:	\$ 1,933.25
Total:	\$60,651.90

Payment for the total amount of this trust, namely \$60,651.90, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

.../2

CanadaNational Insolvency Office
166 Frederick Street
Kitchener ON N2H 0A9Local : 905-516-2715
Toll Free : 1-844-496-9342
Fax : 855-875-3635
Web site : canada.ca/taxes

Please let us know when payment of this trust amount and the remaining balance of \$17,195.14 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan Regulations.

For more information or clarification, please call me at 905-516-2715.

Yours truly,



W. Rueger (1215)
Resource/Complex Case Officer

TAB 9



Summerside PE C1N 5Z7

Statement details

Business number	81210 6094 RT0001
Date issued	Apr 20, 2021

GATT LOGISTICS INC.
C/O GRANT THORNTON LIMITED
200 KING ST W
TORONTO ON M5H 3T4

Statement of account

This statement is about your **goods and services tax/harmonized sales tax** account and based on returns you filed and payments you made as well as any assessments and changes that were made to your account from **November 21, 2020** to **April 17, 2021**.

Your total balance is **\$0.00**.

We offer a wide range of online services for businesses. For more information, visit **canada.ca**. To view your up-to-date account information, go to **canada.ca/my-cra-business-account**.

Summary

Description	\$ Amount	CR
Reporting period ending October 27, 2020	0.00	
Reporting period ending September 30, 2020	0.00	
Total balance	0.00	

Reporting period ending October 27, 2020

Date	Description	\$ Amount	CR
Nov 27, 2020	Net tax	23,911.49	CR
Mar 15, 2021	Transfer to 812106094RP0001	23,911.49	
Apr 17, 2021	Balance	0.00	

Reporting period ending September 30, 2020

Date	Description	\$ Amount	CR
Oct 31, 2020	Net tax	15,782.56	CR
Mar 15, 2021	Transfer to 812106094RP0001	15,782.56	
Apr 17, 2021	Balance	0.00	

To transfer a misallocated payment online, go to **canada.ca/my-cra-business-account**.

Statement details

GATT LOGISTICS INC.

Business number	81210 6094 RT0001
------------------------	-------------------

Date issued	Apr 20, 2021
--------------------	--------------

For more information, contact us:

By phone:

From Canada or the United States: **1-800-959-5525**

~~From outside Canada and the United States: **613-940-8497**~~

We accept collect calls by automated response. You may hear a beep, and there may be a connection delay.

By mail:

Business Accounting
 Prince Edward Island TC/TSO
 275 Pope Road
 Summerside PE C1N 5Z7

By fax: **902-432-5588**

Please quote case/reference SA2108 50809190.

TAB 10



Summerside PE C1N 6A2

0001616

BARTIA TRANSPORT INC.
C/O GRANT THORNTON LIMITED
200 KING ST W
TORONTO ON M5H 3T4

Notice details

Business number	82472 4876 RT0001
Period covered	Jul 1, 2020 - Sep 30, 2020
Date issued	Apr 12, 2021

Notice of assessment for goods and services tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).

The amount you need to pay is **\$14,076.41**.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please ignore this request.

Total balance: \$14,076.41

Sign up for MyBA

MyBA lets you:

- Submit elections online
- View filed returns; and
- View account history.

Go to:
canada.ca/my-cra-business-account

BARTIA TRANSPORT INC.

Notice details

Business number	82472 4876 RT0001
Period covered	Jul 1, 2020 - Sep 30, 2020
Date issued	Apr 12, 2021

GST/HST assessment**Results**

This notice explains the results of our assessment of the GST/HST return(s) received on **March 15, 2021**, for the period shown above.

Description	\$ Amount	CR
Result of this assessment	766.15	
Previous balance	13,310.26	
Total balance	14,076.41	

To view your up-to-date account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

We may take legal action to collect debts that you do not pay voluntarily.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

BARTIA TRANSPORT INC.

Notice details

Business number	82472 4876 RT0001
Period covered	Jul 1, 2020 - Sep 30, 2020
Date issued	Apr 12, 2021

Summary**Reporting Period:** Jul 1, 2020 - Sep 30, 2020**Reference Number:** 21074000932370789**Sales and other revenue**

Line	Description	\$ Amount	CR
101	Sales and other revenue	9,392.05	

Balance calculation

Line	Description	\$ Amount	CR
105	Total GST/HST and adjustments	1,220.97	
108	Total ITCs and adjustments	486.40	CR
109	Net tax assessed	734.57	
	Arrears interest	16.90	
	Failure to file penalty	14.68	
	Result of assessment	766.15	

Explanation of changes and other important informationWe processed your GST/HST return for the period ending **September 30, 2020**.

We assessed a penalty for failing to file your return on time.

We charged arrears interest because you did not pay the amount owing by the due date.

More information

If you need more information, go to **canada.ca/taxes**.

To see your latest account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

For information regarding options for adjusting your return, go to **canada.ca/taxes-business-online** and select "GST/HST return and/or rebate" under "Change", or see Guide RC4022, General Information for GST/HST Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to **canada.ca/cra-complaints-disputes** and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get all amounts deposited into one account or to have refunds and rebates from different programs deposited into different accounts. For more information, go to **canada.ca/cra-direct-deposit**.

Get your mail online

You can choose to receive your mail online. When you register for this new service, we will no longer print and mail most correspondence to you. Instead, we will notify you by email when you have mail to view in your secure online account. For more information, go to **canada.ca/my-cra-business-account**.



Summerside PE C1N 5Z7

0001618

BARTIA TRANSPORT INC.
C/O GRANT THORNTON LIMITED
200 KING ST W
TORONTO ON M5H 3T4

Remittance details

Business number	82472 4876 RT0001
Date issued	Apr 12, 2021

How do you pay?

You can pay:

- online or by phone using a Canadian financial institution's services
- online at canada.ca/cra-my-payment
- online at canada.ca/my-cra-business-account
- in person with your remittance voucher at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

Note: There is a QR code printed on your remittance voucher that contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

For more information on how to make a payment, go to canada.ca/payments.

Need more time to pay?

If you cannot pay in full and would like more information, go to canada.ca/cra-collections.

To discuss a payment arrangement, call the CRA at **1-877-477-5068**, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m., Eastern time.



Canada Revenue
Agency

Agence du revenu
du Canada

Protected B when completed

Goods and Services Tax/Harmonized Sales Tax

Amount Owning Remittance Voucher

Pay online or at your financial institution

Business Name
BARTIA TRANSPORT INC.

Business Number
82472 4876 RT 0001

20 7



Privacy Act,
Personal Information Bank number CRA PPU 047

RC159 E (18)X

Amount owing (\$)

14,076.41

Amount paid

2020020020000700824724876RT00010000000000014076412020023

Amount paid

Teller's Stamp

.....

We will charge a fee for any dishonoured payment.
DO NOT staple, paper clip, tape or fold this voucher
and do not use photocopied remittance vouchers.
DO NOT mail cash.
If an envelope accompanied this voucher, please ensure the
address below appears in the window of the envelope provided.

Teller's Stamp

CANADA REVENUE AGENCY
TAX CENTRE
275 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2



Summerside PE C1N 6A2

0001619

BARTIA TRANSPORT INC.
C/O GRANT THORNTON LIMITED
200 KING ST W
TORONTO ON M5H 3T4

Notice details

Business number	82472 4876 RT0001
Period covered	Oct 1, 2020 - Oct 27, 2020
Date issued	Apr 12, 2021

Notice of assessment for goods and services tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).

The amount you need to pay is **\$17,873.44**.

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please ignore this request.

Total balance: \$17,873.44

Sign up for MyBA

MyBA lets you:

- Submit elections online
- View filed returns; and
- View account history.

Go to:
canada.ca/my-cra-business-account

BARTIA TRANSPORT INC.

Notice details

Business number	82472 4876 RT0001
Period covered	Oct 1, 2020 - Oct 27, 2020
Date issued	Apr 12, 2021

GST/HST assessment**Results**

This notice explains the results of our assessment of the GST/HST return(s) received on **March 15, 2021**, for the period shown above.

Description	\$ Amount	CR
Result of this assessment	3,797.03	
Previous balance	14,076.41	
Total balance	17,873.44	

To view your up-to-date account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

We may take legal action to collect debts that you do not pay voluntarily.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

BARTIA TRANSPORT INC.

Notice details

Business number	82472 4876 RT0001
Period covered	Oct 1, 2020 - Oct 27, 2020
Date issued	Apr 12, 2021

Summary**Reporting Period:** Oct 1, 2020 - Oct 27, 2020**Reference Number:** 21074000932370823**Sales and other revenue**

Line	Description	\$ Amount	CR
101	Sales and other revenue	28,176.15	

Balance calculation

Line	Description	\$ Amount	CR
105	Total GST/HST and adjustments	3,662.90	
108	Total ITCs and adjustments	0.00	
109	Net tax assessed	3,662.90	
	Arrears interest	70.04	
	Failure to file penalty	64.09	
	Result of assessment	3,797.03	

Explanation of changes and other important informationWe processed your GST/HST return for the period ending **October 27, 2020**.

We assessed a penalty for failing to file your return on time.

We charged arrears interest because you did not pay the amount owing by the due date.

More information

If you need more information, go to **canada.ca/taxes**.

To see your latest account information, including payment transactions, go to **canada.ca/my-cra-business-account**.

For information regarding options for adjusting your return, go to **canada.ca/taxes-business-online** and select "GST/HST return and/or rebate" under "Change", or see Guide RC4022, General Information for GST/HST Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to **canada.ca/cra-complaints-disputes** and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to **canada.ca/cra-multiple-formats**.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get all amounts deposited into one account or to have refunds and rebates from different programs deposited into different accounts. For more information, go to **canada.ca/cra-direct-deposit**.

Get your mail online

You can choose to receive your mail online. When you register for this new service, we will no longer print and mail most correspondence to you. Instead, we will notify you by email when you have mail to view in your secure online account. For more information, go to **canada.ca/my-cra-business-account**.



Summerside PE C1N 5Z7

0001621

Remittance details

Business number	82472 4876 RT0001
Date issued	Apr 12, 2021

BARTIA TRANSPORT INC.
C/O GRANT THORNTON LIMITED
200 KING ST W
TORONTO ON M5H 3T4

How do you pay?

You can pay:

- online or by phone using a Canadian financial institution's services
- online at canada.ca/cra-my-payment
- online at canada.ca/my-cra-business-account
- in person with your remittance voucher at your Canadian financial institution or, for a fee, at a Canada Post retail outlet (cash or debit only)

Note: There is a QR code printed on your remittance voucher that contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

For more information on how to make a payment, go to canada.ca/payments.

Need more time to pay?

If you cannot pay in full and would like more information, go to canada.ca/cra-collections.

To discuss a payment arrangement, call the CRA at **1-877-477-5068**, Monday to Friday (except holidays) from 7:00 a.m. to 11:00 p.m., Eastern time.



Canada Revenue
Agency

Agence du revenu
du Canada

Protected B when completed

Goods and Services Tax/Harmonized Sales Tax

Amount Owning Remittance Voucher

Pay online or at your financial institution

Business Name
BARTIA TRANSPORT INC.

Business Number
82472 4876 RT 0001

20 7



Privacy Act,
Personal Information Bank number CRA PPU 047

Amount owing (\$)

17,873.44

Amount paid

RC159 E (18)X

2020020020000700824724876RT000100000000000017873442020024

Amount paid

Teller's Stamp

We will charge a fee for any dishonoured payment.
DO NOT staple, paper clip, tape or fold this voucher
and do not use photocopied remittance vouchers.
DO NOT mail cash.
If an envelope accompanied this voucher, please ensure the
address below appears in the window of the envelope provided.

Teller's Stamp

CANADA REVENUE AGENCY
TAX CENTRE
275 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2

TAB 11

GENERAL SECURITY AGREEMENT

THIS AGREEMENT made as of the day of 9th day of December, 2019.

BETWEEN:

Sukhmander Bartia, & 1786783 Ontario Inc.

residing in the Province of Ontario
(hereinafter referred to as the "Debtor")

ICART Logistics of

OF THE FIRST PART,

- and -

26137020 Ontario Inc.,

a corporation incorporated under the laws of the Province of Ontario
(hereinafter referred to as the "Secured Parties")

OF THE SECOND PART.

WHEREAS the Debtor, has requested a loan from the Secured Parties in the amount of Three Hundred Thousand (\$300,000.00) Dollars;

AND WHEREAS the Debtor is indebted and liable to the Secured Parties under the Commitment Letter as set forth in Schedule "A";

AND WHEREAS the Secured Parties has provided the Debtor with a Commitment Letter (the "Commitment") which was executed by both Parties on/about December 9, 2019 and pursuant to the terms of which certain security, including a registered charge (the "Registered Charge") shall be/has been registered; and

AND WHEREAS this general security agreement (the "Agreement") is to secure the obligations, indebtedness and liabilities of the Debtor to and in favour of the Secured Parties;

NOW THIS AGREEMENT WITNESSES THAT in consideration of the closing of the above noted transaction and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto) it is agreed as follows:

1. **DEFINITIONS IN THIS AGREEMENT**

"accession", "Accounts", Chattel Paper", "Consumer Goods", "Document of Title" (whether negotiable or not), "Equipment", "Financial Assets", "financing statement" and "financing change statement", "Futures Accounts", "Futures Contracts", "Goods", "Instrument", "Inventory", "Investment Property", "Intangible", "Money", "Options", "Options on Futures", "proceed", "Proceeds" "Securities and "Security" whenever used herein shall be interpreted pursuant to their respective meanings when used in the *Personal Property Security Act* of the Province of Ontario, as amended from time to time, (the "Act") which Act, including amendments thereto and any Act substituted therefore and amendments thereto is herein referred to as the "PPSA".

"Books and Records" means all books, records, files, papers, disks, documents and other repositories of data recording, evidencing or relating to the Collateral to which the Debtor has access.

[Handwritten signatures]

"Collateral" means all of Accounts, Chattel Papers, Consumer Goods, Documents of Title, Equipment, Financial Assets, Futures Accounts, Futures Contracts, Goods, Instruments, Inventory, Investment Property, Intangibles, Money, Options, Options on Futures, Proceeds, Receivables and Securities upon which a security interest is vested herein as well as specifically

"Default" has the meaning set out in Section 8 hereof.

"Liabilities" means the obligations, indebtedness and liability of the Debtor to the Secured Parties as evidenced by the Commitment Letter executed on the 9th day of December, 2019 by the Debtor and the Secured Parties and attached as Schedule "A".

"Person" means any natural person or artificial body (including any firm, corporation or government).

"Place of Business" means a location where the Debtor carries on business or where any of the Collateral is located.

"PPSA" means the *Personal Property Security Act* (Ontario) as amended from time to time and all regulations from time to time made thereunder.

"Receivables" means all debts, claims and chooses in action now or hereafter due or owing to or owned by the Debtor.

2. GRANT OF SECURITY INTEREST

The Debtor hereby grants to the Secured Parties a security interest in the 2 trucks and a Trailer mentioned in the PPSA form, *Good all inventory, chattels, accounts*

3. OTHER SECURITY INTERESTS

The Debtor represents and warrants that the Collateral will remain free of any security interest except those granted in the ordinary course of business, those granted in favour of the Secured Parties and those granted with the prior written consent of the Secured Parties. The Secured Parties may, but shall have no obligation to, pay any amount required to remove any unauthorized security interest, and any amount so paid by the Secured Parties shall be reimbursed by the Debtor to the Secured Parties.

4. USE OF COLLATERAL

Without the prior written consent of the Secured Parties, the Debtor shall not sell, lease or otherwise dispose of any of the Collateral other than in the ordinary course of the Debtor's business.

5. INSURANCE

The Debtor will keep the Collateral insured to its full insurable value against loss or damage by fire and such other risks as are customarily insured against for property similar to the Collateral and will notify the Secured Parties of any substantial loss or damage to the Collateral. If the Debtor does not obtain or maintain such insurance, the Secured Parties may, but shall have no obligation to, obtain and maintain such

insurance. Any amount so paid by the Secured Parties shall be reimbursed by the Debtor to the Secured Parties.

6. INFORMATION AND INSPECTION

The Debtor will, from time to time, furnish to the Secured Parties all information reasonably requested by the Secured Parties relating to the Collateral.

7. RECEIVABLES

Upon Default, the Secured Parties may collect and otherwise deal with the Receivables in such manner and upon such terms as the Secured Parties considers appropriate.

8. DEFAULT

(a) Events of Default

The occurrence of any of the following events or conditions shall constitute a Default:

- (i) the Debtor does not make timely payment against the Liabilities; or
- (ii) any representation, warranty or statement made by the Debtor to the Secured Parties is untrue in any material respect at the time it was made; or
- (iii) the Debtor ceases or threatens to cease to carry on its business; or
- (iv) the Debtor becomes insolvent, bankrupt, makes a proposal or files an assignment for the benefit of creditors under the *Bankruptcy Act* (Canada) or similar statute; a petition in bankruptcy is filed against the Debtor; or steps are taken under any legislation by or against the Debtor seeking liquidation, winding-up or dissolution of the Debtor; or
- (v) a receiver, receiver and manager or trustee is appointed in respect of the Debtor; or
- (vi) the holder of a security interest takes possession of all or a substantial part of the Debtor's property; or
- (vii) any default pursuant to the terms of the Commitment and/or the Registered Charge.

(b) Rights upon Default

Upon giving ten (10) days written notice to the Debtor of the event of default relied upon, and unless such default is waived by the Secured Parties or cured within such ten (10) day period, the Secured Parties shall have the following rights:

- (i) *Appointment of a Receiver.* The Secured Parties may by instrument in writing appoint a receiver or receiver and manager (a "Receiver") of the Collateral. The Secured Parties may from time to time remove or replace a Receiver, or make application to any court of competent jurisdiction for the appointment of a Receiver and may from time to time fix the Receiver's remuneration.
- (ii) *Dealings with the Collateral.* The Secured Parties or a Receiver may take possession of the Collateral and retain the same for as long as it takes to recover any unpaid Liabilities then due and owing and may receive any rents and profits therefrom, carry on (or concur in carrying on) the Debtor's business or any part thereof or refrain from doing so and sell or lease or concur in the selling or leasing of the Collateral. The Secured Parties or a Receiver may (without charge) enter upon all or any of the Places of Business.
- (iii) *Realization.* The Secured Parties or a Receiver may use, collect, sell or otherwise dispose of, realize upon, release to the Debtor and otherwise deal with the Collateral in such manner and upon such terms as the Secured Parties or the Receiver consider appropriate.
- (iv) *Application of Proceeds After Default.* All Proceeds of Collateral received by the Secured Parties or a Receiver shall be applied to discharge or satisfy any reasonable expenses (including the Receiver's remuneration and solicitor costs on a substantial indemnity basis), charges, borrowings, taxes and other outgoings required to preserve, maintain or enhance the Collateral and to keep in good standing the other permitted security interests. The balance of such Proceeds shall be applied to the Liabilities and thereafter shall be accounted for as required by law.

(c) Other Rights

Upon Default, the Secured Parties will have, in addition to the rights specifically provided in this Agreement, the rights of a Secured Parties under the PPSA. No such right shall be exclusive of or dependent upon any other right and one or more of such rights may be exercised independently or in combination from time to time.

(d) Deficiency

The Debtor will remain liable to the Secured Parties for payment of any Liabilities which are outstanding following realization of the Collateral or any part thereof.

9. **FURTHER ASSURANCES**

The Debtor will from time to time upon request by the Secured Parties take such action and execute such other documents as the Secured Parties may reasonably require in connection with the Collateral.

10. GENERAL PROVISIONS

(a) Attachment of Security Interest

The security interests created by this Agreement are intended to attach to Collateral existing when the Debtor signs this Agreement and to collateral subsequently acquired by the Debtor.

(b) Assignment

This Agreement shall enure to the benefit of and be binding upon the Secured Parties and the Debtor and their respective successors and permitted assigns. Neither party shall be entitled to assign this Agreement without the prior written consent of the other party.

(c) Notices

Notices. All notices, requests, demands or other communications (collectively, "Notices") by the terms hereof required or permitted to be given by one party to any other party, or to any other person shall be given in writing by personal delivery or by registered mail, postage prepaid, or by facsimile transmission to such other party as follows:

To the Debtor at:

55 ISAIH DRIVE
Kitchener, Ontario N2E 0B2

To the Secured Parties at:

247 Radley road
Mississauga Ontario
L5G 2R6

or at such other address as may be given by such person to the other parties hereto in writing from time to time.

All such Notices shall be deemed to have been received when delivered or transmitted, or, if mailed, 48 hours after 12:01 a.m. on the day following the day of the mailing thereof. If any Notice shall have been mailed and if regular mail service shall be interrupted by strikes or other irregularities, such Notice shall be deemed to have been received 48 hours after 12:01 a.m. on the day following the resumption of normal mail service, provided that during the period that regular mail service shall be interrupted all Notices shall be given by personal delivery or by facsimile transmission.

(d) Counterparts

This Agreement may be executed in several counterparts, each of which so executed shall be deemed to be an original and such counterparts together shall be but one and the same instrument.

(e) Time of the Essence

Time shall be of the essence of this Agreement and of every part hereof and no extension or variation of this Agreement shall operate as a waiver of this provision.

(f) Entire Agreement

This Agreement constitutes the entire agreement between the parties with respect to all of the matters herein and its execution has not been induced by, nor do any of the parties rely upon or regard as material, any representations or writings whatever not incorporated herein and made a part hereof and may not be amended or modified in any respect except by written instrument signed by the parties hereto. Any schedules referred to herein are incorporated herein by reference and form part of the Agreement.

(g) Enurement

This Agreement shall enure to the benefit of and be binding upon the parties and their respective successors and assigns.

(h) Currency

Unless otherwise provided for herein, all monetary amounts referred to herein shall refer to the lawful money of Canada.

(i) Headings for Convenience Only

The division of this Agreement into articles and sections is for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

(j) Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein and each of the parties hereto agrees irrevocably to conform to the non-exclusive jurisdiction of the Courts of such Province.

(k) Gender

In this Agreement, words importing the singular number shall include the plural and vice versa, and words importing the use of any gender shall include the masculine, feminine and neuter genders and the word "person" shall include an individual, a trust, a partnership, a body corporate, an association or other incorporated or unincorporated organization or entity.

(l) Calculation of Time

When calculating the period of time within which or following which any act is to be done or step taken pursuant to this Agreement, the date which is the reference date in calculating such period shall be excluded. If the last day of such period is not a Business Day, then the time period in question shall end on the first business day following such non-business day.

(m) Legislation References

Any references in this Agreement to any law, by-law, rule, regulation, order or act of any government, governmental body or other regulatory body shall be construed as a reference thereto as amended or re-enacted from time to time or as a reference to any successor thereto.

(n) Severability

If any article, section or any portion of any section of this Agreement is determined to be unenforceable or invalid for any reason whatsoever that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid article, section or portion thereof shall be severed from the remainder of this Agreement.

(o) Transmission by Facsimile/Electronic Mail

The parties hereto agree that this Agreement may be transmitted by facsimile or such similar device and that the reproduction of signatures by facsimile or such similar device will be treated as binding as if originals and each party hereto undertakes to provide each and every other party hereto with a copy of the Agreement bearing original signatures forthwith upon demand.

Two handwritten signatures are present. The one on the left is a stylized, angular signature, possibly 'A'. The one on the right is a more fluid, cursive signature, possibly 'SB'.

IN WITNESS WHEREOF the parties have duly executed this General Security Agreement this _____ day of 9th day of December, 2019.

WITNESS:

Name: (print)

as to the signature of Sukhmander Bartia &
1786783 Ontario Inc.

Sukhmander Bartia

1786783 Ontario Inc.

SCHEDULE "A"

MORTGAGE COMMITMENT

To: SUKHMINDER BARTIA & 1786783 ONTARIO INC

DATED: DECEMBER 05, 2019

Lender/Mortgagee: 26137020 ONTARIO INC.

Address for service re: 55 ISALAH DRIVE, KITCHENER.ON N2E 0B2

Applicant (Mortgagor/Borrower): SUKHMINDER BARTIA *SB*
 1786783 ONTARIO INC - *GATT, as instructed by SB*
 Guarantor: CARL DWAIN GATT *CG*

Lender/Mortgagee: 26137020 Ontario Inc.

Subject Property: 55 ISALAH DRIVE, KITCHENER.ON N2E 0B2

Address/Security: same as above

Collateral Security: On Equipments - 2 TRUCK one TRAILER, *SB*

Rank of Mortgage: SECOND MORTGAGE

Closing Date: December 05, 2019 that may be amended by the lender as per his sole discretions

Principle Amount: \$300,000.00

Interest RATE: \$15%

Term: 7 months (CLOSE) 2 Months PENALTY. *Open at*Amortization: (0) *SB*

Payment Amount: Payment Structure will be as follows:

January 20, 2020: \$25,000.00
 February 20, 2020: \$40,000.00
 March 20, 2020: \$40,000.00
 April 20, 2020: \$40,000.00
 May 20, 2020: \$40,000.00
 June 20, 2020: \$40,000.00
 July 20, 2020: \$40,000.00 *CG*
 August 20, 2020: \$40,000.00 *CG*
 Sept 20, 2020: \$40,000.00 *CG*
 Monthly

Payment Frequency:

Maturity Date: JULY 5, 2020 Maturity date (no extension except the lenders approval)

Appraisal Fees: NIL

Admin Fees: \$1000.00 *\$500.00 CG*

Broker Fees: \$4500.00

Privileges: AS PER THE COMMITMENT

The herein commitment is conditional on the following:

1. The mortgage amount will be advanced to the Applicant's lawyer, in his Trust account. The mortgage funds will be held in escrow and to be used only for the purpose of such mortgage and the funds to be released to applicant only, and only after the completion of such transaction.

2. If such mortgage does not take place, then immediately return to Shahid Malik entire amount advanced along with fees payable to 26137020 Ontario Inc. of \$1,000.00 plus HST by way of certified cheque. The mortgage proceeds will be deposited to borrower's lawyer Trust account, after deduction of lender's lawyer fees and disbursements and Lender's/Broker's fee, if any. The Borrower's lawyer who shall hold the amount in escrow and if the same is not used as a mortgage of above mentioned property, it will be immediately returned to the lender the funds as described above.
3. Legal fees, plus Disbursements (including but not limited to purchase of Title Insurance, borrowers' lawyer to guaranty title insurance is enforceable and has met all the conditions of the title insurance company, property Searches, Name searches, Document registration) Lender/Broker and all other fees listed on this commitment, are the responsibility of the Borrowers, and ARE TO BE DEDUCTED FROM MORTGAGE ADVANCE. ***** IF APPLICABLE. ***** The legal fees of the borrower's lawyer are the responsibility of the Borrowers.
4. Required two pieces of acceptable photo identification and occupation details of the borrower will be required. Required Statement of Adjustments and Draft Transfer, if any
5. This mortgage is subject to Lender's satisfaction as to the valuation of property before closing. Lenders lawyer will not be responsible for ascertaining the value of the property or ascertaining the Effective rate of interest for calculating of Credit. Rate of interest.
6. Insurance Binder showing the Lender as 2nd loss payee 26137020 Ontario Inc. Address for Service 247 RADLEY RD MISSISAGUA.ONTARIO
7. Required two pieces of acceptable photo identification and occupation details of the borrower will be required.
8. Lender (Mortgagee) MUST be added to Borrower's Fire Insurance Policy. Policy must always be active and current for duration of the mortgage term.
9. Borrower's Solicitor to provide title insurance policy at the expense of the Borrower that No execution is pending against the borrower.
10. 12 months Post-dated cheques for mortgage payments starting from December ,2020 If applicable
11. Independent Legal Advice or waiver of Independent legal advice for consenting spouse of Borrowers If applicable
12. Borrower's solicitor to provide copy of mortgage statement showing outstanding balance. If applicable
13. Borrower's solicitor to provide second mortgage payout statement and undertaking to pay off and provide discharge for the second mortgage. If applicable
14. Property tax certificate or confirmation from borrower's solicitor that property taxes are up to date.
15. As per the lender the property value is 750,000.00 *LB*
16. First mortgage should not exceed \$490,000.00 *LB*
17. PPSA and GSA will be registered on the equipments.

ADDITIONAL PROVISIONS

Our current schedule of administration and servicing fees include the following charges.

1. Missed payment fee: Payable for each missed or late payment and for processing each NSF cheque (either first or second mortgage) or any other returned, or refused, payment by the borrower's banking institution. The Borrower will incur a \$350 charge which includes both the administrative charges and the NSF fees. There will also be an additional charge on the delayed payment @ \$30.00 per day.
2. Renewal of Mortgage: Renewal, if any, is at the sole option of the lender and will be chargeable immediately upon the expiration of the term of this mortgage. The renewal fee shall be automatically charged, irrespective of fact that renewal of the term of such mortgage may not be taking place, upon non-payment of the entire mortgage amount on or before the expiry of the term of such mortgage.
3. Mortgage Statement: \$1000.00 every time it is so requested by the borrower.

4. **Borrower Approval:** A \$300.00 charge will apply for processing each applicant for assumption, whether or not approved or completed.
5. **Rents. Assignment of Rents:** If applicable, as additional security, the Borrower will assign to the Lender, ALL rental income for the property. The Lender will not exercise any rights under the assignment unless there is a default under the mortgage. The Borrower agrees not to enter into any lease agreement without the written permission of the Lender, and also to provide the names of any and all tenants.
6. **Liens:** A charge of \$300.00 will apply for dealing with a lien of any type, including a mechanics lien.
7. **Property Taxes:** The Borrower will forward to the Lender, every six month after taking such mortgage, evidence of Real Property Taxes being up to date and paid in full for the preceding year.
8. **In the event of default by the borrower in paying the property tax for the subject property or the Insurance of such property (if applicable), the lender shall have the right to place a new insurance policy and/or pay the property tax, without notice to the mortgagor and shall add cost thereof to the Principal amount.** A charge of \$500.00 will apply for dealing with the municipality in regards to property tax arrears. **Insurance:** Payable for each cancellation, or other non-compliance with insurance requirements. Failure to comply will result in a \$200.00 charge.
9. **SCT of 200033 shall be applicable to this mortgage. And there shall be no further encumbrances on the property without the written consent of the Lender.**
10. This mortgage is not transferable without the written consent and approval of the Lender and is due upon sale or transfer of property, to anyone and for any reason, and also upon default in monthly payments of such mortgage. The lender is free to Assign/transfer this mortgage/charge to anyone with the consent of borrower.
11. This commitment may be signed by fax and in counterparts, and all such counterparts produced together shall be binding.
12. The lender is at liberty to withdraw this commitment at any time before closing if any default or contravention to the terms of this commitment are discovered by the Lender or the Lender's lawyer is not reasonably satisfied with the transaction.
13. The mortgage will become due and payable in case of (a) Change of Ownership (b) Insurance is not renewed (c) Property taxes are in arrears. (d) Default in any monthly payment. If the borrower fails to make the full and final payment, then the interest rate will be 15% per annum on the entire payable amount.
14. There will be a discharge fee of \$1000.00 other than the lawyer's fee plus disbursements and HST on both, to be borne by the Borrower.
15. In the event of default in any previous mortgages of the above noted properties, the lender shall be at liberty to assume that defaulting mortgage but at same the terms and conditions applicable in this commitment, including but not limited to the interest rate of 15% and lender fee of 5%. Further if the lender has to make any payment to the Authority/Body/Agency, Bank/Mortgagee, Insurance to keep the existing mortgages in good standing the payment so made shall become additional Principal advanced and all the terms and conditions of this commitment shall apply on such payment.

Witness: to all signatures for borrowers

Borrower: SUKHMINDER BARTIA

Borrower: 1786783 ONTARIO INC

Guarantor: CARL DWAIN GATT

I/We am/are pleased to offer the mortgage financing on the above referenced property on the above stated terms and conditions.

Witness:

Lender: 2613702 Ontario Inc.

MORTGAGE COMMITMENT**To: SUKHMINDER BARTIA & 1786783 ONTARIO INC****DATED: DECEMBER 05, 2019****Lender/Mortgagee: 26137020 ONTARIO INC.****Address for service re: 55 ISAIAH DRIVE, KITCHENER.ON N2E 0B2****Applicant (Mortgagor/Borrower):****SUKHMINDER BARTIA****1786783 ONTARIO INC -****Guarantor****CARL DWAIN GATT****Lender/Mortgagee:****26137020 Ontario Inc.****Subject Property****55 ISAIAH DRIVE, KITCHENER.ON N2E 0B2****Address/Security:**

same as above

Collateral Security:On Equipments - 2 Truck one TRAILER, *JS***Rank of Mortgage:****SECOND MORTGAGE****Closing Date:****December 05, 2019 that may be amended by the lender as per his sole discretions****Principle Amount:****\$300,000.00****Interest RATE:****\$15%****Term:****7 months (CLOSE) 2 Months PENALTY.****Amortization:****(0)****Payment Amount:****Payment Structure will be as follows:**

January 20, 2020: \$25,000.00

February 20, 2020: \$40,000.00

March 20, 2020: \$40,000.00

April 20, 2020: \$40,000.00

May 20, 2020: \$40,000.00

June 20, 2020: \$40,000.00

July 20, 2020 : \$40,000.00

August 20, 2020 \$40,000.00

Sept 20, 2020 \$40,000.00

Monthly

Payment Frequency:**Maturity Date:
approval)****JULY 5, 2020 Maturity date (no extension except the lenders****Appraisal Fees****NIL****Admin Fees:****\$1000.00****Broker Fees:****\$4500.00****Privileges:****AS PER THE COMMITMENT****The herein commitment is conditional on the following:**

1. The mortgage amount will be advanced to the Applicant's lawyer, in his Trust account. The mortgage funds will be held in escrow and to be used only for the purpose of such mortgage and the funds to be released to applicant only, and only after the completion of such transaction.

*released**Open at JS**JS*

4. **Borrower Approval:** A \$300.00 charge will apply for processing each applicant for assumption, whether or not approved or completed.
5. **Rents. Assignment of Rents:** If applicable, as additional security, the Borrower will assign to the Lender, ALL rental income for the property. The Lender will not exercise any rights under the assignment unless there is a default under the mortgage. The Borrower agrees not to enter into any lease agreement without the written permission of the Lender, and also to provide the names of any and all tenants.
6. **Liens:** A charge of \$300.00 will apply for dealing with a lien of any type, including a mechanics lien.
7. **Property Taxes:** The Borrower will forward to the Lender, every six month after taking such mortgage, evidence of Real Property Taxes being up to date and paid in full for the preceding year.
8. **In the event of default by the borrower in paying the property tax for the subject property or the Insurance of such property (if applicable), the lender shall have the right to place a new insurance policy and/or pay the property tax, without notice to the mortgagor and shall add cost thereof to the Principal amount.** A charge of \$500.00 will apply for dealing with the municipality in regards to property tax arrears. **Insurance:** Payable for each cancellation, or other non-compliance with insurance requirements. Failure to comply will result in a \$200.00 charge.
9. **SCT of 200033 shall be applicable to this mortgage. And there shall be no further encumbrances on the property without the written consent of the Lender.**
10. This mortgage is not transferable without the written consent and approval of the Lender and is due upon sale or transfer of property, to anyone and for any reason, and also upon default in monthly payments of such mortgage. The lender is free to Assign/transfer this mortgage/charge to anyone with the consent of borrower.
11. This commitment may be signed by fax and in counterparts, and all such counterparts produced together shall be binding.
12. The lender is at liberty to withdraw this commitment at any time before closing if any default or contravention to the terms of this commitment are discovered by the Lender or the Lender's lawyer is not reasonably satisfied with the transaction.
13. The mortgage will become due and payable in case of (a) Change of Ownership (b) Insurance is not renewed (c) Property taxes are in arrears. (d) Default in any monthly payment. If the borrower fails to make the full and final payment, then the interest rate will be 15% per annum on the entire payable amount.
14. There will be a discharge fee of \$1000.00 other than the lawyer's fee plus disbursements and HST on both, to be borne by the Borrower.
15. In the event of default in any previous mortgages of the above noted properties, the lender shall be at liberty to assume that defaulting mortgage but at same the terms and conditions applicable in this commitment, including but not limited to the interest rate of 15% and lender fee of 5%. Further if the lender has to make any payment to the Authority/Body/Agency, Bank/Mortgagee, Insurance to keep the existing mortgages in good standing the payment so made shall become additional Principal advanced and all the terms and conditions of this commitment shall apply on such payment.

Witness: to all signatures for borrowers

Borrower: SUKHMINDER BARTIA

Borrower: 1786783 ONTARIO INC / GATT Logistics

Guarantor: CARL DWAIN GATT

I/We am/are pleased to offer the mortgage financing on the above referenced property on the above stated terms and conditions.

Witness:

Lender: 2613702 Ontario Inc.

PROMISSORY NOTE

(this "Note")

Borrower: of _____ Sukhminder Bartia and sarbjit
kaur _____ (the
"Borrower")

Lenders: _____ (the "Lenders")

Principal Amount:

\$ 300,000 CAD

1. Sukhminder bartia spouse of sarbjit kaur has secured a loan from elite real estate club with his bussiness partner carl gatt for the amount of \$300,000.
2. The Lenders and Borrower have entered into an agreement on 11 dec,2019 received funds and started making monthly payments.
3. The Lenders secured the loan on bussiness and personal property of Mr sukhminder bartia which Mr bartia agreed with his wife sarbjit kaur to put the mortgage as collateral on their matrimonial home 55 Isaiah Dr, Kitchener, Ontario N2E 0B2.
4. The Borrower, mentioned as sukmlinder bartia has re financed his property 55 Isaiah Dr, Kitchener, Ontario N2E 0B2 on his wife name sarabjit kaur.
5. The charge of \$300,00.00 is still on the title of the property 55 Isaiah Dr, Kitchener, Ontario N2E 0B2 which has to be discharge by the lender for only purpose so the refinance of the property can be successfully done and excessive funds form the refinance will be given to elite real estate club to bring the loan amount of \$300,000.00 to \$220,000.00.
6. The parties hereto also agree that whatever amount is paid to Lenders after the refinance the remainder amount can be or will be put back again on the property or sukmlinder bartia and his wife will be responsible to pay back elite real estate club.
7. All costs, expenses and expenditures including, and without limitation, the complete legal costs incurred by the Lenders in enforcing this Note as a result of any default by the Borrower, will be added to the principal then outstanding and will immediately be paid by the Borrower.
8. If any term, covenant, condition or provision of this Note is held by a court of competent jurisdiction to be invalid, void or unenforceable, it is the parties' intent that such provision be reduced in scope by the court only to the extent deemed necessary by that court to render the provision reasonable and enforceable and the remainder of the provisions of this Note will in no way be affected, impaired or invalidated as a result.
9. This Note will be construed in accordance with and governed by the laws of the Province of Ontario.
10. The parties hereto will be at liberty to seek their independent legal advice from the solicitors of their own choice.



(S/N) \$

11. This Note will enure to the benefit of and be binding upon the respective heirs, executors, administrators, successors and assigns of the Borrower and the Lenders. The Borrower waives presentment for payment, notice of non-payment, protest and notice of protest.

IN WITNESS WHEREOF, the parties have duly affixed their signatures under seal on this 29
day of April 2020

SIGNED, SEALED, AND DELIVERED

this 29 day of April 2020

Lenders

Huma Akhtar

SIGNED, SEALED, AND DELIVERED

this 29 day of April 2020

Borrower

SARBJIT KAUR

Sarbjit Kaur

Singh

Sukhmander Singh Bhatia

WITNESS FOR LENDERS/PURCHASERS:

Name: ASIF KHAN

Signature: [Signature]

WITNESS FOR BORROWER:

Name: ASIF KHAN

Signature: [Signature]

ASSIGNMENT OF PROMISSORY NOTE

This Agreement is made effective as of the 30th day of April, 2020.

BETWEEN:

ELITE REAL ESTATE CLUB
(hereinafter called the "Assignor")

-and -

2613702 ONTARIO LINC.
(hereinafter called the "Assignee")

WHEREAS this assignment pertains to a promissory note dated as of the 29th of April 2020 , between the Assignor and Sukhminder Bartia and Sarbjit Kaur, in the amount of \$300,000.00.

NOW THEREFORE in exchange for good and valuable consideration, the receipt and sufficiency of which is acknowledged by the assignor the parties hereto covenant and agree with each other as follows:

The Assignor hereby grants and assigns to the Assignee the promissory note and all rights, benefits and interest granted to the Assignor in the aforementioned promissory note.

IN WITNESS WHEREOF the assignor has hereto have executed this Agreement.

SIGNED, SEALED and DELIVERED) Elite Real Estate Club

Huma Akhtar

ServiceOntario[Main Menu](#) [New Registration Menu](#)**New Registration**

File Currency: 08DEC 2019

[Help](#)

Fields marked with an asterisk (*) are mandatory.

To file a new registration you must complete Form 1C. Help is available throughout the form by clicking the  in the header of each section. It is the responsibility of the registrant to ensure that a valid security agreement exists to support the registration.

Personal Property Security Act (PPSA)

1C

Caution Filing ☐PPSA Registration Period in year(s)*
01**Debtor**

Select Debtor Type:

Individual Debtor Date of Birth

☐ Individual Debtor☒ Business DebtorDAY MONTH YEAR
DD - ▼ MMM - ▼ YYYY

First Given Name

Initial

Surname

Address (street number and name)

City

Province

Postal Code

Business Debtor *

1786783 ONTARIO INC.

Ontario Corporation Number(Optional)

Address (street number and name)

11 HAINER COURT

City

AMHERSTBURG

Province

Postal Code

ON

N9V 4A2

Select Debtor Type:

Individual Debtor Date of Birth

☒ Individual Debtor☐ Business DebtorDAY MONTH YEAR
DD - ▼ MMM - ▼ YYYY

First Given Name

Initial

Surname

Address (street number and name)

City

Province

Postal Code

Business Debtor

Ontario Corporation Number(Optional)

Address (street number and name)

City

Province

Postal Code

Add additional debtors/transferees

Secured Party

Secured Party

26137020 ONTARIO INC.

Address (street number and name)

247 RADLEY ROAD

City

MISSISSAUGA

Province

Postal Code

ON

L5G 2R6

Add additional secured parties

Collateral Classification

Consumer Goods

☐

Inventory

☐

Equipment

☐

Accounts

☐

Other

☐

Vehicle Included

☒

Principal Amount Secured

\$300,000.00

☐ No Fixed Date of Maturity

OR

Date of Maturity

DAY

MONTH

YEAR

DD - ▼

MMM - ▼

YYYY

Motor Vehicle

Motor Vehicle Description

Year Make

2006

PETERBILT (FRHT)

Model

CON

Vehicle Identification Number

1FUJCRAV46PV28837

2005

PETERBILT

CON

1XP5D49X05N673998

Add additional vehicles

General Collateral

General Collateral Description

PPSA IS BEING REGISTERED AGAINST THE TRUCKS AND THE TRAILERS. THE CORPORATION BORROWED A LOAN IN THE AMOUNT OF \$300,000.00

Agent

Registering Agent (if other than Secured Party)

Address (street number and name)

City

Province

Postal Code

Cancel

Submit

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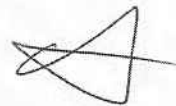
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Account No. (if applicable)/N° de compte (si pertinent)

Registration Account Code/Code du compte d'enregistrement

131

Financing Change Statement/Change Statement

État de modification du financement/État de modification

2020/10/26 300 03784
CCCL2259 9205A20201026A

Registration No. (for office use only) /N° d'enregistrement (usage interne)

YYYY/AAAA MM/MM DD/JJ Time/Heure Branch/Bureau Sequence/Séquence

Ontario Ministry of
Consumer and
Business
ServicesMinistère des
Services aux
Consommateurs
et aux EntreprisesForm
Formule 3C

10553(03/95)

Registered Under (office use only)/
Enregistré aux termes de (usage interne)

PPSA

31 Reference File Number/
N° de dossier de référence

767040768

Renewal (B) OR Discharge (C)
Renouvellement (B) OU Mainlevée (C)Enter Number of Additional Years if Renewal (see reverse)
Indiquer le nombre d'années supplémentaires s'il s'agit d'un
renouvellement (voir au verso)

First Given Name/ Premier prénom

Initial/ Initiale Surname/ Nom de famille

32 Individual Debtor (as recorded)/
Débiteur particulier (tel qu'inscrit)33 Business Debtor (as recorded)/
Débiteur commercial
(tel qu'inscrit)

GATT LOGISTICS INC.

Ontario Corporation No. /
N° matricule de la
personne morale en
Ontario

08/16 Secured Party/Lien Claimant/ Registering Agent /Créancier garanti/ Créancier privilégié/ Agent d'enregistrement

Address/ Adresse

City, etc./ Ville, etc.

Prov./Prov. Postal Code/Code postal

09/17

Authorized Signature/Signature autorisée

Name and Signature of Secured Party/Lien Claimant OR Name of Secured
Party/Lien Claimant AND Name and Signature of Agent of Secured
Party/Lien Claimant / Nom et signature du créancier garanti/créancier
privilégié OU Nom du créancier garanti/créancier privilégié ET nom et
signature de l'agent du créancier garanti/créancier privilégiéVERBEEK & VERBEEK
12-1020 MATHESON BLVD., EAST
MISSISSAUGA ON L4J 4J9

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Verification Statement/État de vérification

Form Type/ Type de formule	Page/ Page	Line/ Ligne	*The expiry date calculated by the system may exceed the date on which the registration ceases to be effective. *La date d'expiration établie en vertu du système peut être postérieure à la date à laquelle l'enregistrement cesse d'être en vigueur.	Page/ Page	OF DE	Total Pages/ Nombre de pages	*Expiry Date/ *Date d'expiration YYYY/AAAA-MM/MM-DD/JJ
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1C	1	00	767040768				
1C	1	01	CAUTION FILING/AVERTIS:				
1C	1	01	ATTACHED/LISTE VA:				
1C	1	01	REG UNDER/T. ENREG: P				
1C	1	03	GATT LOGISTICS INC.				
1C	1	04	11 HAINER COURT				
1C	1	04	AMHERSTBURG				
1C	1	08	2613702 ONTARIO INC.				
1C	1	09	55 ISAIAH DRIVE				
1C	1	09	MISSISSAUGA				
1C	1	10	CONS GOODS/BIENS CONS:				
1C	1	10	ACCTS/COMPT:				
1C	1	10	AMOUNT/MONTANT: 300000				
1C	1	10	NO FIXED MAT DATE/D ECHE PAS DET:				
1C	1	11	2006 FREIGHTLINER				
1C	1	12	2005 PETERBILT				
1C	1	13	PPSA IS BEING REGISTERED AGAINST THE TWO TRUCKS AND ONE TRAILER (MAKE				
1C	1	14	REIT MODEL FLT VIN# 1RNF48A245R011869. THE CORPORATION HAS BORROWED				
1C	1	15	A LOAN IN THE AMOUNT OF \$300,000.00				
1C	1	16	VERBEEK & VERBEEK				

ON N9V 4A2

ON L4Z 1X1

INVTY/STOCK: EQUIP/MATER: X

MV INCL/VA INCLUS: X

DATE OF MATURITY/DATE ECHEANCE:

CON

1FUJCRAV46PV28837

CON

1XP5D49X05N873998

Seal

Court File # CV-20-132-0003990
-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

B E T W E E N:

2613702 ONTARIO INC.

Plaintiff

-and-

GATT LOGISTICS INC., CARL DWAIN GATT, SUKHMINDER BARTIA, and

SARBJIT KAUR

Defendants

STATEMENT OF CLAIM

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiff. The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiff's lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it, with proof of service in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$3,500.00 for costs, within the time for serving and filing your statement of defence you may move to have this proceeding dismissed by the court. If you believe the amount claimed for costs is excessive, you may pay the plaintiff's claim and \$400 for costs and have the costs assessed by the court.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date: October 23, 2020

Issued by: *e-File*

Local Registrar

Address of court office:
7755 Hurontario Street,
Brampton, Ontario L3Y 6B1

TO: Carl Dwaine Gatt
11 Hainer Court
Amherstburg, Ontario N9V 4A2

GATT LOGISTICS INC.
11 Haier Court
Amherstburg, Ontario N9V 4A2

Sarbjit Kaur
55 Isaiah Drive,
Kitchener, Ontario N2E 0B2

Sukhmander Bartia N2E 0B2
55 Isaiah Drive
Kitchener, Ontario

Claim

THIS ACTION HAS BEEN COMMENCED PURSUANT UNDER THE SIMPLIFIED PROCEDURE RULE 76 OF THE RULES OF CIVIL PROCEDURE

1. The Plaintiff 2613702 Ontario Inc., hereinafter referred to as the Plaintiff claims:
 - (a) the sum of \$179,845.71 due under a general security agreement, guarantee and a promissory note as of October 23 2020;
 - (b) prejudgment and post-judgment interest on the aforesaid sum at the rate of 15.0% per annum calculated monthly as set out in the agreement;
 - (c) their costs of this action on a substantial indemnity basis;
 - (d) such further and other relief as this Honourable Court deems just;
2. The Plaintiff carries on business in the City of Mississauga, in the Province of Ontario.
3. The Defendant Gatt Logistics Inc., bearing Ontario corporation number 1786738, hereinafter referred to as 1786738, carries on business in the City of Kitchener, in the Province of Ontario.
4. The Defendant Carl Dwaine Gatt, hereinafter referred to as Gatt, resides in the City of Amherstburg, Province of Ontario.
5. The Defendants Sukhmander Bartia, hereinafter referred to as Bartia and Sarbjit Kaur, hereinafter referred to as Kaur reside in the City of Kitchener, in the Province of Ontario.

CLAIM AGAINST 1786738, BARTIA and GATT

6. The Plaintiff's claim is based on a general security agreement dated December 9, 2019 and executed by 1786783 and Bartia as borrowers and Gatt as a guarantor, wherein all three parties agree to be liable for a loan having a principal amount of \$300,000.00, interest at the rate

of 15%, fully open and payable at the end of a seven month term. The monthly payments under the mortgage were to be as follows:

- (i) January 20, 2020 \$25,000.00
- (ii) February 20, 2020 \$40,000.00
- (iii) March 20, 2020 \$40,000.00
- (iv) April 20, 2020 \$40,000.00
- (v) April 20, 2020 \$40,000.00
- (vi) May 20, 2020 \$40,000.00
- (vii) June 20, 2020 \$40,000.00
- (viii) July 20, 2020 \$40,000.00
- (ix) August 20, 2020 \$40,000.00
- (x) September 20, 2020 \$40,000.00

- 7. The payments under the agreement went into default when Gatt, Bartia and 1786738 failed to make the February 20, 2020 payment.
- 8. The default continued when Gatt, 1786738 and Bartia failed to pay off the loan on the maturity date, being July 20, 2020.

CLAIM AGAINST GATT

- 9. Gatt guaranteed all monies owing by Bartia under a guarantee executed by Gatt on December 9, 2020.

CLAIM AGAINST KAUR and BARTIA

- 10. Kaur, who is the spouse of Bartia and Bartia agreed to allow the monies owing under the agreement dated December 9, 2019 to be secured against matrimonial home of Kaur and Bartia municipally known as 55 Isaiah Drive, Kitchener, Ontario.
- 11. The mortgage was registered against the Isaiah Drive property on December 11, 2019.
- 12. When Bartia and Kaur wanted to refinance the property, the Plaintiff agreed to discharge the mortgage against the property in exchange for

a payment against the monies owing in the amount of \$79,911.00 and a promissory note, which was executed by Kaur and Bartia April 29, 2020.

13. The Plaintiff claims against Gatt, Bartia, Kaur and 1786738, the amount of \$179,845.71, under the terms and provisions of the agreement, the guarantee and the promissory note being the balance owing as follows:

Principal	300,000.00
Interest from December 9, 2019 to January 9, 2020	3,750.00
Interest from January 9, 2020 to January 20, 2020	1,232.88
January 20, 2020 payment	(\$25,000.00)
Interest from January 20, 2020 to February 20, 2020	3,499.79
Interest from February 20, 2020 to March 20, 2020	3,543.53
Interest from March 20, 2020 to April 20, 2020	3,587.83
Interest from April 20, 2020 to April 27, 2020	825.69
April 27, 2020 payment	(\$79,911.00)
Interest from April 27, 2020 to May 27, 2020	2,644.11
Interest from May 27, 2020 to June 2, 2020	608.51
June 2, 2020 payment	(\$45,000.00)
Interest from June 2, 2020 to July 2, 2020	2,122.27
Interest from July 2, 2020 to August 2, 2020	2,148.80
Interest from August 2, 2020 to October 23, 2020	5,793.30
Total due as of October 23, 2018	\$179,845.71

The Plaintiff proposes that the trial of this action be held at Brampton, Ontario.

DATE OF ISSUE: October 23, 2020.

VERBEEK & VERBEEK

BARRISTERS & SOLICITORS

12-1020 MATHESON BLVD., EAST

MISSISSAUGA, ONTARIO

L4W 4J9

(905) 602 - 6000 FAX (905) 602-5000

PETER C. VERBEEK LSO# 23928F

PLAINTIFFS' SOLICITOR

ONTARIO**SUPERIOR COURT OF JUSTICE**

Proceedings commenced at Brampton

STATEMENT OF CLAIM

VERBEEK & VERBEEK
Barristers and Solicitors
12-1020 Matheson Blvd.,
Mississauga, Ontario
L4W 4J9

Per: Peter Verbeek LSO #23928f

Tel: (905) 602 - 6000

Fax: (905) 602 - 5000

VERBEEK & VERBEEK
BARRISTERS & SOLICITORS

12-1020 MATHESON BLVD., EAST
MISSISSAUGA, ONTARIO L4W 4J9

LEONARD VERBEEK, B.C.L., LL.B. (1964-2000)
PETER VERBEEK, B.A., LL.B.

TELEPHONE (905) 602-6000
FACSIMILIE (905) 602-5000

Andre Edwards
Grant Thornton Limited
979 Alloy Drive, Third Floor
Thunder Bay, Ontario
P7B 5Z8

November 11, 2020.

Dear Mr. Edwards:

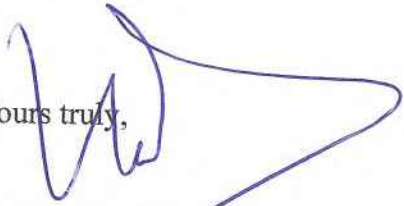
RE: Gatt Logistics Inc. and Bartia Transport Inc.

I act on behalf of 2613702 Ontario Inc., who is shown as a secured creditor (not proven) on your Claims Register.

My client did not receive a proof of claim form.

Would you kindly forward the same and a list of any documents you may require to prove the claim.

Yours truly,


PETER C. VERBEEK
PCV/pc
By fax to 416-360-4949

TRANSACTION REPORT

NOV/11/2020/WED 03:08 PM

FAX(TX)

#	DATE	START T.	RECEIVER	COM. TIME	PAGE	TYPE/NOTE	FILE
001	NOV/11	03:08PM	4163604949	0:00:16	1	MEMORY OK	SG3 6823

VERBEEK & VERBEEK
BARRISTERS & SOLICITORS12-1020 MATHESON BLVD., EAST
MISSISSAUGA, ONTARIO L4W 4J9**LEONARD VERBEEK, B.C.L., LL.B. (1964-2000)**
PETER VERBEEK, B.A., LL.B.TELEPHONE (905) 602-6000
FACSIMILE (905) 602-5000Andre Edwards
Grant Thornton Limited
979 Alloy Drive, Third Floor
Thunder Bay, Ontario
P7B 5Z8

November 11, 2020.

Dear Mr. Edwards:

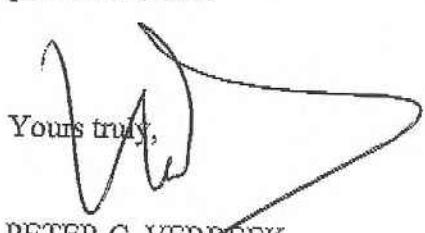
RE: Gatt Logistics Inc. and Bartia Transport Inc.

I act on behalf of 2613702 Ontario Inc., who is shown as a secured creditor (not proven)
on your Claims Register.

My client did not receive a proof of claim form.

Would you kindly forward the same and a list of any documents you may require to
prove the claim.

Yours truly,


PETER C. VERBEEK
PCV/pc
By fax to 416-360-4949

TAB 12



Sanjeev P. Mitra
Direct: 416-865-3085
E-mail: smitra@airdberlis.com

VIA EMAIL: verbeeklaw@aol.com

October 5, 2021

Verbeek & Verbeek
12-1020 Matheson Blvd., East
Mississauga, ON L4J 4J9

Attention: Peter C. Verbeek

Dear Mr. Verbeek:

Re: Receivership of Bartia Transport Inc. and Gatt Logistics Inc. ("Gatt")

We are counsel to Grant Thornton Limited in its capacities as Court Appointed Receiver of Bartia Transport Inc. and Gatt.

We understand that you act for 2613702 Ontario Inc. which is claims security interest in the proceeds of sale from a 2006 Freightliner bearing VIN 1FUJCRAV46PV28837 ("**Freightliner**"). We understand that your client is also claiming a security interest in a 2005 Peterbilt Trailer bearing VIN 1XP5D49X05N873998 ("**Peterbilt**").

While the Receiver realized \$11,135 from the sale of the Freightliner, we note that the security agreement you have provided was not signed by the correctly named owner of the Freightliner being Gatt Logistics Inc. ("**Gatt**"). Further, even assuming there was no issue with attachment, your client's PPSA registrations against Gatt in respect of the Freightliner appear to be beyond the time frame to afford your client a purchase money security interest in priority to Royal Bank of Canada in the Freightliner. Before we raise this issue with the Court or Royal Bank of Canada, please provide us with any basis for your client to claim priority over RBC to the proceeds of the Freightliner.

Finally, the Peterbilt was not turned over to the Receiver so the Receiver has not realized any proceeds from this asset. The Receiver will not be taking further steps regarding the Peterbilt prior to its motion to distribute proceeds and obtain its discharge.

Please confirm if your client wishes to proceed to contest the priority of RBC in the proceeds of the Freightliner so that we can alert affected stakeholders. We will be bringing a motion to distribute proceeds and discharge the Receiver on October 29, 2021 so would appreciate your earliest response.

October 5, 2021
Page 2

We look forward to hearing from you.

Yours truly,

AIRD & BERLIS LLP

A handwritten signature in black ink, appearing to be 'Sanjeev P. Mitra', with a stylized, cursive script.

Sanjeev P. Mitra

SPM

/cd

From: [Sanj Mitra](#)
To: verbeeklaw@aol.com
Cc: [Sanj Mitra](#); [Nathan Gates](#); [Wiebe, Jake](#); [Christine Doyle](#)
Subject: FW: Bartia
Date: Wednesday, October 6, 2021 10:46:51 AM
Attachments: [image001.png](#)

CAUTION: EXTERNAL EMAIL. DO NOT CLICK ON LINKS OR OPEN ATTACHMENTS YOU DO NOT TRUST
*****NEW*** DO NOT ENTER YOUR GT PASSWORD ON ANY EXTERNAL EMAIL REQUEST**

Thanks for your email Peter.

Assuming the security agreement is found to be enforceable, I still believe that you are registered behind RBC which has its own registered GSA and will be suffering a shortfall. That is why I was focussing on the specific assets as I was thinking the best argument you had was a PMSI. Sorry if I was not clear.

Given that RBC will not be getting out in full, would you still be claiming some sort of interest in the proceeds? If so, can you explain the basis for your priority over RBC. I will forward same to counsel for RBC as they will need to address your client's claim.

I look forward to hearing from you.

Thanks

Sanj
Sanjeev Mitra
Aird & Berlis LLP

T 416.865.3085
 E smitra@airdberlis.com

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From: Verbeek & Verbeek Barristers & Solicitors <verbeeklaw@aol.com>
Sent: October 6, 2021 7:42 AM
To: Christine Doyle <cdoyle@airdberlis.com>; Sanj Mitra <smitra@airdberlis.com>
Subject: Re: Bartia

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

Good Morning Sanjeev:

Further to your letter dated October 5, 2021, the amended PPSA registration was against all assets of Gatt, not just two trucks, and is in accordance with the terms of the general security agreement.
 The general security agreement is signed by Carl Gatt, the sole shareholder and director of Gatt Logistics Inc.
 While it does not say Gatt Logistics Inc., it does cite the Ontario number of Gatt Logistics Inc. and it does say Gatt Logistics.
 To say that the GSA is incorrectly signed and unenforceable on that basis is, in my opinion, not something that would be judicially upheld, given that the intent to bind Gatt Logistics is clear.

Verbeek & Verbeek Barristers & Solicitors
 1020 Matheson Blvd. East, Suite 12, Mississauga, Ontario, Canada L4W 4J9
Peter Verbeek

E: verbeeklaw@aim.com
 T: (905) 602-6000 | F: (905) 602-5000 |

-----Original Message-----

From: Christine Doyle <cdoyle@airdberlis.com>
 To: verbeeklaw@aol.com <verbeeklaw@aol.com>
 Sent: Tue, Oct 5, 2021 3:05 pm
 Subject: Bartia

Good afternoon,

Please see correspondence attached.

Thank you,
 Christine

Christine Doyle
 Assistant to Sanjeev Mitra, Josh Kumar & Sam Babe

T 416.863.1500 x2014
 F 416.863.1515
 E cdoyle@airdberlis.com

Aird & Berlis LLP | Lawyers
Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Canada M5J 2T9 | airdberlis.com



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TAB 13

Court File No. CV-20-00649943-00CL

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

**IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB
TRANSPORT GROUP, GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondents

**AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101
OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

AFFIDAVIT OF JACOB WIEBE

I, **JACOB WIEBE**, of the Town of Uxbridge, in the Province of Ontario, **MAKE OATH AND SAY** that:

1. I am Senior Vice-President of Grant Thornton Limited, ("**GTL**") which was appointed as receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of Bartia Transport Inc. operating as BLB Transport Group and Gatt Logistics Inc. (collectively, the "**Debtors**"). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe such to be true.
2. Attached and marked as Exhibit "**A**" to this my affidavit is a true copy of the detailed billing setting out the fees and disbursements of GTL in its capacity as Receiver from September 8, 2020 September 30, 2021, totalling \$98,884.68, including Disbursements of \$366.29 and HST in the amount of \$11,376.11 and such is summarized on Exhibit "**B**" to this my affidavit.
3. Given the complexity of this insolvency matter, I believe the hourly rates and the total amount of fees are reasonable and comparable for insolvency services of this nature rendered by other firms in the City of Toronto.

4. The hours spent on this matter and disbursements incurred by GTL are outlined in detail in Exhibits "A" and "B" and I believe were reasonable and appropriate in the circumstances.
5. This affidavit is sworn in connection with the approval of the fees and disbursements of GTL and for no improper purpose.

SWORN BEFORE ME over video teleconference this 18th day of October, 2021, in accordance with Ontario Regulation 431/20. The affiant was located in the Town of Uxbridge, Ontario, while the commissioner was located in Toronto, Ontario

Sanjeev P.R. Mitra

Commissioner for Taking Affidavits, etc.

~~Jacob Wiebe~~

Exhibit “A” to the Affidavit of Jacob Wiebe, sworn
before me this 18th day of October, 2021



Sanjeev P.R. Mitra
Commissioner for Taking Affidavits, etc.



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001**Client # 294214****Invoice #LSO-6839**

To professional services rendered as Receiver and Manager for the period from September 8, 2020 to October 31, 2020.

Date	Full Name	Hours	Detail
September 8, 2020	Jake Wiebe	0.80	Prepare engagement letter; Call with Bank re: engagement; review company financial information.
September 9, 2020	Jake Wiebe	1.50	Conference call with bank, counsel and debtor; Call with Bank and counsel re: terms of engagement letter.
October 21, 2020	Jake Wiebe	0.80	Call with Bank re: trailer delivery to Syl-Mar; Call with Syl-Mar to coordinate same.
October 22, 2020	Jake Wiebe	0.60	Calls with Syl-Mar and Bank re: additional trailers and disposition of same by company.
October 23, 2020	Jake Wiebe	0.80	Call with Syl-mar re: trailer delivery; Call with counsel re: Application Record.
October 26, 2020	Jake Wiebe	2.10	Call with RBC re: receivership planning; Emails with team re: engagement planning; Review draft order.
October 27, 2020	Jake Wiebe	3.20	Engagement planning with team and coordinating taking possession; Call with counsel to review order; Call with principal; Call with counsel re: call with principal; Call with Albert Gelman and principal; Call with principal and Ready Go Transport; Email update to bank and counsel.

Date	Full Name	Hours	Detail
October 27, 2020	Barry Wilson	0.50	Introductory call with Jake regarding a plan to meet client at yard and collecting client records.
October 27, 2020	Rania Erian	0.10	Create case website and upload legal documents.
October 28, 2020	Barry Wilson	5.50	Attend to the yard, meet with client, gather and forward bank statements, payroll records, accounting records and financing agreements as requested by Jake. Photograph and document tractors and trailer parked on site.
October 28, 2020	Jake Wiebe	2.80	Calls with counsel re: leases; Call with Bank re: leases; call with principal on taking possession of records; Engagement planning with team.
October 29, 2020	Andre Edwards	1.70	Call with J. Wiebe and F. Freed re: receivership; Reviewing and preparing customer and receivable listing for notices to be sent off; Reviewing lease details and drafted security payout request to lessors; Communications with A. Shahini re: WEPP forms and templates for client.
October 29, 2020	Jake Wiebe	0.80	Engagement planning meeting with team; Review letters to lessors.
October 29, 2020	Barry Wilson	1.50	Meet with client re: AP listing, computer and access codes; Emails and phone with J. Wiebe and A. Edwards.
October 29, 2020	Franny Freed	1.75	Call with J. Wiebe and A. Edwards to discuss file matters; Discussion with A. Edwards to prepare draft AR letters; Discussion with A. Edwards on draft lease letters; Review draft lease letters; provide instructions to A. Edwards on WEPPA template.
October 30, 2020	Franny Freed	0.40	Provide instruction on PPPA search to A. Edwards on lease letters.
October 30, 2020	Jake Wiebe	1.90	Calls with principal re: transfer of leases; call with RBC re: lease transfer amount; Review draft letter to leasing companies; Call to arrange appraisal.
October 30, 2020	Barry Wilson	1.50	Review, scan and send additional client info. Access client computer, access QB, create back up to Jake, along with other items from the client.

Date	Full Name	Hours	Detail
October 30, 2020	Andre Edwards	5.10	Phone call with lease agents to get contact info for security payout letters; Call with B. Wilson about client documentation received re: PDF vs Excel; Sort through payables/claims and beginning to draft AR letters; Updating insurance letters per J, Wiebe instructions.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	15.30 hours @ \$ 495.00 per hour	\$ 7,573.50
F. Freed, Manager	2.15 hours @ \$ 265.50 per hour	\$ 570.83
B. Wilson, Manager	9.00 hours @ \$ 230.00 per hour	\$ 2,070.00
A. Edwards, Sr. Associate	6.80 hours @ \$ 157.50 per hour	\$ 1,071.00
R. Erian, Analyst	0.10 hours @ \$ 130.50 per hour	\$ 13.05
	<u>33.35</u>	<u>\$ 11,298.38</u>
5% Technology and Administration		\$ 564.92
		<u>\$ 11,863.29</u>
HST		\$ 1,542.23
Total Invoice Due		<u><u>\$ 13,405.52</u></u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001
Client # 294214
Invoice #LS0N-6976

To professional services rendered as Receiver and Manager for the period from November 1, 2020 to November 30, 2020.

Date	Full Name	Hours	Detail
November 2, 2020	Andre Edwards	5.00	Drafting AR signification letters, WEPPA discussions. Organization with Barry re: file and documents. Getting AR listing into excel.
November 2, 2020	Barry Wilson	3.25	Attend at yard, meet with Carl and appraisers. Phone with J. Wiebe.
November 2, 2020	Franny Freed	1.00	Discuss file preparation with A. Edwards including 245/246 reports, receivership checklists, utility cancellation letters, AR/AP listings, lease letters, WEPPA, mail forwarding; Provide guidance on documentation preparation for receivership checklist items.
November 2, 2020	Jake Wiebe	2.20	Review AR letter; Instructions to team re: leases and 245 notice; Call with principal re: premises and asset leases; Call with landlord; Call with counsel re: premises lease.
November 3, 2020	Andre Edwards	6.20	Review of PPSA documents for additional lessors and drafting additional letters to be sent out, Draft the section 245 notices, discussions with F. Freed on file guidance and B. Wilson on update re company records.
November 3, 2020	Barry Wilson	3.25	Attend to yard, gather client record; Phone calls and emails team; Phone call with Janail, landlord.

Date	Full Name	Hours	Detail
November 3, 2020	Franny Freed	0.50	Discussion with A. Edwards on file matters and provide guidance on issues.
November 3, 2020	Jake Wiebe	1.60	Call with landlord to make storage arrangements; Call with principal re: same and retrieval of remaining books and records; Planning with team. Email to landlord disclaiming lease and making storage arrangement.
November 4, 2020	Andre Edwards	3.10	Comparison of truck appraisal vs payout value per lessors, discussions with B. Wilson on outstanding documents, Manage correspondence with Lessors.
November 4, 2020	Franny Freed	0.75	Review 245/246 notices and comment; Provide guidance to A. Edwards on other file matters.
November 4, 2020	Jake Wiebe	0.90	Review 245/6 Notices; Call with counsel re: leases.
November 4, 2020	Rania Erian	3.00	Create estate; Compile creditors list and upload into Ascend; File the Notice with the OSB and proceed with the mail to creditors; Merge AR letters and mail.
November 5, 2020	Andre Edwards	3.60	Organize for physical record receipts from B. Wilson, review of payable listing for termination of service letters; Correspondence with R. Wilson re: Bank freeze and fund transfer; Preparation of lease disclaimer letters.
November 5, 2020	Barry Wilson	3.25	Scan and send docs to team; Prepare and send summary of tractors; Emails and phone calls. Assist in arranging transport of client docs to Toronto; Wrap up boxes with weigh bills for pick up.
November 5, 2020	Franny Freed	0.50	Discussion with A. Edwards on email provider for owners and lease disclaimer letters.
November 5, 2020	Jake Wiebe	1.80	Calls with principal re: leased trucks; Calls with counsel re: security review; Review schedule of appraised value and payouts to assess equity.
November 5, 2020	Rosa Wilford	1.00	Review internal instructions from team re Banking; Review Court Order; Freeze account; Prepare Bank letter; Prepare Bank form for new account; Setup account estates. Provide wire instructions; Correspondences to and from banks; Faxes; Emails; General banking administration.
November 5, 2020	Valerie Naccarato	0.30	Prepare banking templates and folders.
November 6, 2020	Andre Edwards	1.30	Call with BMO re: lease, send out disclaimer letters to lessors.

Date	Full Name	Hours	Detail
November 6, 2020	Franny Freed	0.25	Discuss file matter with A. Edwards.
November 6, 2020	Jake Wiebe	1.10	Call with principal re: leases; Call with counsel re: lease enforceability; Review legal opinion on lease security; Instructions to team re: preparation of release of interest letters to lessors.
November 6, 2020	Rosa Wilford	0.80	Review correspondences to and from Bank re accounts on freeze; Notify team for direction and provide Gatt / Bartia statement copies/save on server; Respond to emails.
November 9, 2020	Andre Edwards	0.30	Managing AR correspondence
November 9, 2020	Barry Wilson	0.25	Boxes for transport with Purolator driver.
November 9, 2020	Jake Wiebe	1.20	Email to landlord counsel re: lease disclaimer; Instructions to Syl-Mar to remove owned tractor and trailer from Bartia premises; Review AR signification letter.
November 9, 2020	Valerie Naccarato	0.10	Review internal instructions from team; Prepare receipt requisition form.
November 10, 2020	Andre Edwards	3.20	Managing AR correspondence, including conversations re: outstanding invoice balance, referencing GT webpage for information on appointment.
November 10, 2020	Rosa Wilford	0.30	Provide direction to team; Post deposit entries; Email; General banking administration.
November 10, 2020	Valerie Naccarato	0.40	Deposit at bank.
November 11, 2020	Andre Edwards	0.80	Managing AR correspondence
November 11, 2020	Rania Erian	0.50	Prepare affidavit of mailing; Mail redirection.
November 11, 2020	Rosa Wilford	1.00	Review estate certificates; Notify team for direction re filing and license fees; Prepare disbursement requisition forms; Post payment entries; Issue cheques; E-file; General banking administration.
November 12, 2020	Andre Edwards	3.00	Managing AR correspondence, including conversations re: outstanding invoice balance, referencing GT webpage for information on appointment.
November 12, 2020	Barry Wilson	0.25	Phone call with Andre re: access to Google G Suite.
November 12, 2020	Jake Wiebe	0.60	Review offer from principal; Call with bank and counsel to review same.

Date	Full Name	Hours	Detail
November 13, 2020	Andre Edwards	2.30	Discussions with vendors re: closing accounts, attempts to access email logins, AR management., File update with team.
November 13, 2020	Franny Freed	0.50	Follow up with A. Edwards for status update; review file matters internally and provide guidance on AR confirmations and email cancellation;
November 13, 2020	Jake Wiebe	0.40	Review appraisal; Call with Bank re: same; Respond to C. Gatt re: offer.
November 13, 2020	Valerie Naccarato	0.10	General administration.
November 16, 2020	Andre Edwards	0.80	Follow up with predecessor accountant and handling accounts receivable collections
November 16, 2020	Jake Wiebe	0.80	Call with C. Gatt re: sales process; Email to interested purchasers setting offer deadline; Call with liquidators re: sales process.
November 17, 2020	Andre Edwards	3.00	Organization of invoices to send to AR where noted discrepancies; Call with Dulay & Dulay re: ROE's, employment income
November 17, 2020	Franny Freed	4.10	Call with J. Wiebe; Review security agreements; begin draft report to court; Internal discussions re other file matters.
November 17, 2020	Jake Wiebe	1.40	Call with Syl-Mar re: offer and storage; Call with RBC re: sale process and offer from C. Gatt; Review offer from C. Gatt; Planning Receiver's report with team.
November 17, 2020	Rosa Wilford	0.30	Provide direction to team; Post deposit entries; Email; General banking administration.
November 17, 2020	Valerie Naccarato	0.40	Deposit at bank.
November 18, 2020	Andre Edwards	0.30	Review of leases for Bartia vs Gatt logistics.
November 18, 2020	Franny Freed	5.20	Draft report to court; Internal discussion with A. Edwards on file matters.
November 18, 2020	Rosa Wilford	0.50	Review mail; Provide direction to team; Post deposit entries; Emails.
November 19, 2020	Andre Edwards	3.70	Going through all debtor invoices to sort which invoices relate to receivables and reach out to entities on AR listing who require supporting documentation; Discussions with R. Wilson around HST filings and requirements; correspondence with Accountants; Discussions with F. Freed around Weppa

Date	Full Name	Hours	Detail
November 19, 2020	Franny Freed	3.10	Internal discussions re HST and source deduction filings; Prepare appendices for first draft report to court; Review correspondence with client accounting re information for HST and payroll.
November 19, 2020	Jake Wiebe	1.40	Review draft Receiver's Report.
November 19, 2020	Rosa Wilford	0.30	Review internal email instructions from team re HST/Source Deductions. Respond to emails/phone calls.
November 20, 2020	Andre Edwards	2.60	Discussions with Debtor and bookkeeper around payroll information; Discussions with F. Freed surrounding CRA filings.
November 20, 2020	Andre Edwards	0.20	Discussions with F. Freed about source deductions.
November 20, 2020	Franny Freed	1.75	Internal discussion on file matters; Provide instructions on calculation of HST owing by quarter; Provide payroll source deductions form instructions and follow up internally on preparation instructions.
November 20, 2020	Rosa Wilford	0.30	Provide direction to team; Post deposit entries; Email; General banking administration.
November 20, 2020	Valerie Naccarato	0.40	Deposit at bank.
November 23, 2020	Andre Edwards	0.20	Preparing lease invoices in pdf for J. Wiebe.
November 23, 2020	Franny Freed	0.50	Internal discussions regarding outstanding item follow up.
November 23, 2020	Jake Wiebe	2.20	Drafting report to Court.
November 24, 2020	Franny Freed	0.20	Internal discussion with A. Edwards on HST and payroll follows up.
November 24, 2020	Jake Wiebe	3.20	Completed draft of Report to Court.
November 24, 2020	Valerie Naccarato	0.30	Scan CRA correspondence to server and notify Team; General administration.
November 25, 2020	Franny Freed	0.25	Meeting with A. Edwards to discuss matters and provide guidance onto next steps.
November 25, 2020	Jake Wiebe	5.80	Finalize draft report; Review offers; Call with Bank and counsel re: same; Call with offeror; Draft Bill of Sale.

Date	Full Name	Hours	Detail
November 26, 2020	Andre Edwards	0.50	Call with F. Freed to update on file and correspondence with bookkeeper and accountants to figure out payroll and HST filings.
November 26, 2020	Jake Wiebe	1.80	Calls with RBC and counsel re: Gatt offer conditions; Call with Mr. Gatt re: bill of sale and deposit; Call with counsel re: Receiver's report; Finalize report and appendices.
November 26, 2020	Rosa Wilford	0.30	Review mail; Prepare receipt requisition forms; Post deposit entries; Notify team; Email with supporting documentation.
November 26, 2020	Valerie Naccarato	0.40	Deposit at bank.
November 27, 2020	Andre Edwards	0.40	Call with HydroOne to figure out final billing.
November 27, 2020	Franny Freed	0.10	Internal discussion on file matters.
November 27, 2020	Jake Wiebe	2.80	Finalize report; Calls with purchaser; Sign bill of sale and complete appendices to report; Calls with purchaser and bank re: wire transfer of deposit; Review draft NOM and Order and provide comments to counsel.
November 27, 2020	Rosa Wilford	1.00	Review internal email instructions from team re Banking; On-line banking: Review print screens for expecting incoming wire payment; Respond to phone calls; Assist with banking instructions; Correspondences with Bank; Review print screens for expecting wire; Respond to emails; Notify team receipt of funds; Prepare requisition with supporting documentation and post receipt.
November 30, 2020	Jake Wiebe	2.20	Discussion with C. Gatt and Peel Financial re: closing and removal of RBC liens; Call with counsel re: same; Draft supplemental report to court and order re: same.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	31.40	hours @	\$ 495.00	per hour	\$	15,543.00
F. Freed, Manager	18.70	hours @	\$ 265.50	per hour	\$	4,964.85
R. Wilford, Manager	5.80	hours @	\$ 245.00	per hour	\$	1,421.00
B. Wilson, Manager	10.25	hours @	\$ 230.00	per hour	\$	2,357.50
A. Edwards, Sr. Associate	40.50	hours @	\$ 157.50	per hour	\$	6,378.75
V. Naccarato, Analyst	2.40	hours @	\$ 130.50	per hour	\$	313.20
R. Erian, Analyst	3.50	hours @	\$ 130.50	per hour	\$	456.75
	<u>112.55</u>				\$	<u>31,435.05</u>
5% Technology and Administration					\$	<u>1,571.75</u>
					\$	33,006.80
Disbursements						
Courier					\$	79.83
Mail redirection					\$	167.50
					\$	<u>247.33</u>
Subtotal time and disbursements					\$	33,254.13
HST					\$	<u>4,323.03</u>
Total Invoice Due					\$	<u><u>37,577.16</u></u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001**Client # 294214****Invoice #LSO-7030**

To professional services rendered as Receiver and Manager for the period from December 1, 2020 to December 31, 2020.

Date	Full Name	Hours	Detail
December 1, 2020	Andre Edwards	1.10	Starting to draft HST filing; Discussions with F. Freed re: which amounts to use and correspondence with Accountants re: getting access to individual QuickBooks; GT further reached out to accountants for the amounts that should be allocated on returns.; Call re: Ministry of finance re: Claim for Bartia; Call with C. Gatt re: update on payments to Ready Go Transport.
December 1, 2020	Franny Freed	0.25	Monday November 30 - internal discussion with A. Edwards on outstanding filings.
December 1, 2020	Jake Wiebe	2.40	Review email from bank counsel identifying secured creditor of one tractor; Call with counsel re: same; Call with purchaser to remove tractor from sale; Amend Bill of Sale and get signed by purchaser; Review amended draft order.
December 1, 2020	Rosa Wilford	0.50	On-line banking; Review and print screens for expecting incoming wires; Notify team with supporting documentation on receipt of wire; Prepare receipt requisition and eft forms; Post deposits and payment entries; Emails; Respond to phone call; General banking administration.
December 2, 2020	Andre Edwards	0.25	Call with CLE Capital re: creditor package and sending them along a package.

Date	Full Name	Hours	Detail
December 2, 2020	Jake Wiebe	0.80	Prepare for and attend court motion for approval of equipment; Emails with purchaser re: closing.
December 2, 2020	Rosa Wilford	0.50	Review internal instructions from team; Prepare receipt requisition forms; Post deposit entries; Emails; General banking administration.
December 3, 2020	Andre Edwards	0.20	Review of AR to AP listing compared to SSP to reconcile records.
December 3, 2020	Jake Wiebe	3.40	Calls with Purchaser and its financing company re: closing; Amend Bill of Sale to correct asset description; Calls with counsel re: closing.
December 3, 2020	Rania Erian	0.10	Case website maintenance.
December 3, 2020	Rosa Wilford	0.30	Review mail; Notify team with support for direction; Prepare receipt requisition form; Post deposit entries; Email; General banking administration.
December 4, 2020	Andre Edwards	1.10	Preparing summary of all AR collected; Drafting update email for J. Wiebe and correspondence with F. Freed.
December 4, 2020	Franny Freed	0.25	internal meeting to discuss payroll and HST matters.
December 4, 2020	Jake Wiebe	1.80	Calls with purchaser to confirm closing and release of equipment; Send RBC release of security to Purchaser; Calls with purchaser and Syl-Mar Management re: release of equipment.
December 4, 2020	Rosa Wilford	0.50	On-line banking; Review and print screens for expecting incoming wire; Notify team with supporting documentation on receipt of wire; Prepare receipt requisition and eft forms; Post deposits and payment entries; Emails; General banking administration.
December 4, 2020	Valerie Naccarato	0.30	File administration matters.
December 5, 2020	Andre Edwards	0.40	Correspondence with Redstar transport re: invoices.
December 7, 2020	Rania Erian	0.10	Website maintenance.

Date	Full Name	Hours	Detail
December 8, 2020	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Notify authorized signing officer for approval; Provide supporting documentation; Email; Prepare disbursement requisition form; Post invoice entries; Issue cheque; General banking administration.
December 9, 2020	Franny Freed	0.20	Review HST periods for remittances.
December 9, 2020	Jake Wiebe	1.30	Call with C. Gatt re: SSP Transport interference with AR collection; Call and email to SSP re: same; Email and call with counsel re: same.
December 10, 2020	Andre Edwards	1.10	Updating AR collection for November statements; Trying to access emails - call with Carl to get password; Call with C. Gatts re: SSP contacting their clients. and updating Franny on the matter.
December 10, 2020	Franny Freed	0.20	Review outstanding items for receivership.
December 10, 2020	Jake Wiebe	0.80	Correspondence with C. Gatt re: SSP Transport; Email with counsel and SSP Transport.
December 10, 2020	Rosa Wilford	0.30	On-line banking; Review and print screens; Notify team returned payment with supporting documentation; Prepare receipt requisition form; Post NSF; Email; General banking administration.
December 11, 2020	Ada Shahini	0.50	Call and email follow up with team re: WEPP details; Emailed and requested postponement of deadline for filing WEPP; Updated team with new deadline.
December 11, 2020	Andre Edwards	0.70	Call with A. Shahini re: WEPPA extension; discussion with Heer accounting re: outstanding pieces; and call with C. Gatts re: emails access and reaching out to their son for the passwords.
December 11, 2020	Franny Freed	0.50	Internal meeting to discuss email access, filing payroll remittances, and HST filings;
December 11, 2020	Valerie Naccarato	0.20	File administration matters.
December 14, 2020	Franny Freed	1.50	review source deduction remittance form; review HST GL calculation; internal discussion with A. Edwards on HST filing and source deduction filing revisions.

Date	Full Name	Hours	Detail
December 15, 2020	Andre Edwards	1.70	Payroll Source deductions and stay of preceding letter draft; Call with J. Gatt from BLB transport for email password.
December 15, 2020	Franny Freed	0.80	internal discussion on file matters; review Stay of Proceedings letter and provide comments;
December 15, 2020	Valerie Naccarato	0.10	Review mail received, scan and notify team.
December 16, 2020	Andre Edwards	1.00	Follow up calls on outstanding pieces. Discussions with F. Freed and update correspondence with team.
December 16, 2020	Franny Freed	0.20	Internal discussion on payroll CRA statement balance.
December 16, 2020	Rania Erian	1.10	Administration matters.
December 16, 2020	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Review Account ledger; Provide supporting documentation; Email; Prepare disbursement requisition form; Post invoice entries; Issue cheque; General banking administration.
December 16, 2020	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Prepare receipt requisition form; Post receipt entries; Issue deposit slip; Date stamp requisition forms for review and signing by authorized officer.
December 16, 2020	Valerie Naccarato	0.40	Deposit at Bank; Print correspondence and mail.
December 17, 2020	Barry Wilson	0.50	Billing documentation.
December 17, 2020	Franny Freed	0.70	Internal discussion on file matters and HST GL details; internal discussion with A. Edwards on source of information for HST calculation.
December 17, 2020	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Review account ledger; Prepare disbursement requisition form; Prepare Bank letter; Setup accrual payments; General banking administration.
December 17, 2020	Valerie Naccarato	0.10	Review mail received, scan and notify team.
December 20, 2020	Rosa Wilford	0.30	On-line banking; Review estate bank account; Print statements; Post EFT entries; Reconcile November statement; Print Summary of Estate Balance Report; Match to reconciliation and initial report; Provide to signing officer for review and signing.

Date	Full Name	Hours	Detail
December 21, 2020	Rosa Wilford	0.30	Correspondences to and from Bank for authorization of wire transfer/confirmation; Fax; Emails; Post disbursement and payment entries; Print and attach transaction report; Provide team with wire confirmation.
December 21, 2020	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
December 22, 2020	Valerie Naccarato	0.40	Administration matters; Review mail; Notify team.
December 23, 2020	Rosa Wilford	0.30	Review courier; Notify team; Email; Prepare receipt requisition form with supporting documentations; Post deposits entries, print slip and stamp date for signing; Provide to team for banking.
December 23, 2020	Valerie Naccarato	0.40	Deposit at bank.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	10.50 hours @ \$ 495.00 per hour	\$ 5,197.50
F. Freed, Manager	4.60 hours @ \$ 265.50 per hour	\$ 1,221.30
R. Wilford, Manager	4.20 hours @ \$ 245.00 per hour	\$ 1,029.00
B. Wilson, Manager	0.50 hours @ \$ 230.00 per hour	\$ 115.00
A. Edwards, Sr. Associate	7.55 hours @ \$ 157.50 per hour	\$ 1,189.13
A. Shahini, Sr. Associate	0.50 hours @ \$ 165.00 per hour	\$ 82.50
V. Naccarato, Analyst	2.00 hours @ \$ 130.50 per hour	\$ 261.00
R. Erian, Analyst	1.30 hours @ \$ 130.50 per hour	\$ 169.65
	<u>31.15</u>	<u>\$ 9,265.08</u>
5% Technology and Administration		\$ 463.25
		<u>\$ 9,728.33</u>
Disbursements		
Postage		\$ 118.96
		<u>\$ 118.96</u>
Subtotal time and disbursements		\$ 9,847.29
HST		\$ 1,280.15
Total Invoice Due		<u>\$ 11,127.43</u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001

Client # 294214

Invoice #LSO-N-7108

To professional services rendered as Receiver and Manager for the period from January 1, 2021 to January 31, 2021.

Date	Full Name	Hours	Detail
January 4, 2021	Franny Freed	0.10	Review utility invoices.
January 4, 2021	Jake Wiebe	0.30	Call with liquidator re: sale of truck.
January 4, 2021	Rosa Wilford	0.30	Prepare receipt requisition form with supporting documentations; Post deposits entries, print slip and stamp date for signing; Provide to team for banking/signing.
January 4, 2021	Valerie Naccarato	0.40	Enter various proof of claims to Ascend, scan and save to server; Administration matters; Review mail; Notify team.
January 6, 2021	Jake Wiebe	0.50	Call with Bank re: status of file.
January 7, 2021	Franny Freed	0.10	Internal meeting to discuss file matters.
January 7, 2021	Jake Wiebe	0.50	Planning call with team re: closing file.
January 7, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
January 8, 2021	Franny Freed	1.25	Follow up internally on HST matters; Follow up with Heer Accounting on outstanding T4s and ROES; Follow up with company on GL information for HST breakdown; Review HST calculation per general ledger until July 31, 2020.

Date	Full Name	Hours	Detail
January 11, 2021	Andre Edwards	1.20	Follow up with Wendy from CRA re: HST accounts; Call with F. Freed and J. Wiebe re updates and outstanding pieces; Follow up RBC re: outstanding receivable payment descriptions.
January 11, 2021	Franny Freed	0.75	Internal discussion on file matters; Follow up with B. Wilson on separate company general ledgers (Bartia and Gatt).
January 11, 2021	Jake Wiebe	0.40	Planning call with team for completion of engagement.
January 12, 2021	Rosa Wilford	0.50	On-line banking; Review estate bank account; Print statements; Post EFT entries; Reconcile December statement; Print Summary of Estate Balance Report; Match to reconciliation and initial report; Provide to authorized officer for review and signing.
January 12, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
January 13, 2021	Andre Edwards	1.00	Reconciling AR November items per detailed listing received from RBC.
January 13, 2021	Barry Wilson	1.50	Search through client records and computers for g/l detail for Gatt and Bartia as requested. Call to Carl Gatt for clarification. Provide Franny and Andre with update on findings.
January 13, 2021	Franny Freed	0.75	Review correspondence with B. Wilson; Follow up internally on GL details;
January 14, 2021	Andre Edwards	0.20	WEPPA discussions with A. Shahini.
January 15, 2021	Ada Shahini	0.10	Followed up with team on information missing to file WEPP.
January 15, 2021	Andre Edwards	0.60	Discussions re: booking and figuring out HST with HEER Accounting and Jasdeep from Dulay & Dulay.
January 15, 2021	Franny Freed	0.25	Internal discussion on outstanding matters including HST, T4 and ROEs.
January 15, 2021	Rania Erian	0.90	Administration matters.
January 15, 2021	Valerie Naccarato	0.20	Administration matters.
January 18, 2021	Ada Shahini	2.20	Reviewed T4's for employees and set up WEPP package details and WEPP workbook; Communicated with team on the outstanding information required.
January 18, 2021	Andre Edwards	0.50	Discussions with Team re: Status of file.

Date	Full Name	Hours	Detail
January 18, 2021	Franny Freed	0.70	Internal meeting to discuss file matters; Follow up internally on HST matters and payroll matters.
January 18, 2021	Jake Wiebe	0.50	Planning meeting with team re: outstanding matters to conclude receivership.
January 18, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
January 19, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
January 20, 2021	Andre Edwards	0.40	Follow up with Heer accounting about bookkeeping services and then follow up with Dulay & Dulay.
January 20, 2021	Rosa Wilford	0.50	Review account ledger; Correspondences to and from team for review and direction on purchasing GIC investment; Review email; Prepare Bank letter; Prepare disbursement requisition form; Prepare supporting documentation for authorized officers for review and signing.
January 21, 2021	Ada Shahini	1.00	Requested WEPP filing extension; Call and messaged team about the missing ROE's and required documentation on WEPP; Prepared ROE package and mailed to client; Updated WEPP workbook with details.
January 21, 2021	Andre Edwards	0.60	Conversation with P. Singh from Heer accounting re: sending ROE's via mail; Call with A. Shahini re: ROE's and extension; Call to update F. Freed above ROE's.
January 21, 2021	Franny Freed	0.50	Internal discussion on HST and ROE, T4 and WEPPA matters; Review accountant correspondence and required documents list.
January 21, 2021	Rosa Wilford	0.20	Correspondence with Bank; Fax; Follow-up email; General banking administration.
January 22, 2021	Andre Edwards	1.10	Start of sourcing items to send to Dulay & Dulay to complete bookkeeping for HST.
January 22, 2021	Barry Wilson	0.50	Phone call with Carl Gatt. Email to A. Edwards.
January 22, 2021	Jake Wiebe	0.30	Calls with liquidator re: sale of tractor; Emails with Carl re: same.
January 22, 2021	Rosa Wilford	0.30	Review confirmation email and attachment from banking institution; re New GIC Investment: Create and post term deposit entries; Match to report; Update GIC Monthly Schedule; Respond to email; Notify team completion.
January 25, 2021	Andre Edwards	2.90	Scanning through boxes for support to compile the bookkeeping and scanning payroll document to be sent off; Additional correspondence around payroll

Date	Full Name	Hours	Detail
			support with Heer accounting.
January 25, 2021	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Review account ledger; Prepare disbursement requisition form; Setup accrual payments; Prepare Bank letter re wire payments.
January 27, 2021	Franny Freed	0.50	Review correspondence with RBC on missing information; Internal discussion on file matters.
January 28, 2021	Ada Shahini	0.10	Responded to team WEPP details.
January 28, 2021	Andre Edwards	0.80	Requesting bank information and sending off to Dulay & Dulay to prepare bookkeeping and organizing all requested information to be sent off.
January 28, 2021	Franny Freed	0.50	Review information sent to accountants.
January 28, 2021	Rosa Wilford	0.60	Correspondences to and from Bank for authorization of wire transfer/confirmation; Fax; Emails; Post disbursement and payment entries; Print and attach transaction report; Provide team with wire confirmation.
January 28, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
January 29, 2021	Ada Shahini	2.00	General WEPP administration: Email correspondence with team requesting additional information from the accountant to complete WEPP; Reviewed documentation received and updated WEPP workbook with details; Uploaded documentation on server.
January 29, 2021	Andre Edwards	0.30	Getting WEPP questions to accountant.
January 29, 2021	Valerie Naccarato	0.20	File administration.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	2.50	hours @	\$ 550.00	per hour	\$	1,375.00
F. Freed, Manager	5.40	hours @	\$ 279.00	per hour	\$	1,506.60
R. Wilford, Manager	2.70	hours @	\$ 252.00	per hour	\$	680.40
B. Wilson, Manager	2.00	hours @	\$ 230.00	per hour	\$	460.00
A. Shahini, Sr. Associate	5.40	hours @	\$ 180.00	per hour	\$	972.00
A. Edwards, Sr. Associate	9.60	hours @	\$ 157.50	per hour	\$	1,512.00
V. Naccarato, Analyst	1.30	hours @	\$ 135.00	per hour	\$	175.50
R. Erian, Analyst	0.90	hours @	\$ 135.00	per hour	\$	121.50
	29.80				\$	6,803.00
5% Technology and Administration					\$	340.15
					\$	7,143.15
HST @ 13%					\$	928.61
Total Invoice Due					\$	8,071.76

Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001
Client # 294214
Invoice #LSO-7172

To professional services rendered as Receiver and Manager for the period from February 1, 2021 to February 28, 2021.

Date	Full Name	Hours	Detail
February 10, 2021	Franny Freed	0.50	Review correspondence with RBC on reconciled transactions; review other file matters.
February 11, 2021	Valerie Naccarato	0.20	Correspond with team manager; prepare and scan packages for mailing of fee charges on file.
February 11, 2021	Andre Edwards	1.70	Going through AR, following up with WEPP and Bookkeeping.
February 12, 2021	Rania Erian	0.80	Administration matters.
February 12, 2021	Barry Wilson	0.25	Discussion and email, regarding update on status of file.
February 16, 2021	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Provide supporting documentation; Email; Prepare disbursement requisition form; Post invoice entries; Issue cheque; General banking administration.
February 16, 2021	Ada Shahini	1.50	General WEPP administration: Reviewed file details provided by the accountant and owners; Matched information and updated WEPP workbook; Call with Uploaded information on server.
February 16, 2021	Franny Freed	0.20	Review correspondence with accountant.
February 17, 2021	Jake Wiebe	1.20	Call with team re: CRA filings and SRD.

Date	Full Name	Hours	Detail
February 17, 2021	Andre Edwards	0.50	Team Call.
February 17, 2021	Franny Freed	1.00	Internal meeting to discuss status of file and updates; review HST and source deductions statements.
February 17, 2021	Ada Shahini	2.00	General WEPP Administration: Reviewed WEPP eligibility; Filed trustee information forms with WEPP; Prepared WEPP package and mailed information to employees; Requested team to mail out individual 2020 T4's without a WEPP package; Updated team and uploaded documentation on server.
February 17, 2021	Rosa Wilford	0.50	On-line banking; Review estate bank account; Print statements; Post EFT entries; Reconcile January statement; Print Summary of Estate Balance Report; Match to reconciliation; Reconcile January GIC term deposit; Attach copy and initial report; Provide to signing officer for review and signing.
February 18, 2021	Andre Edwards	1.20	Following up with Accountants; Discussions with Carl re: AR; Sending invoice numbers to ToolPlas system for payments and running down other AR amounts.
February 18, 2021	Valerie Naccarato	0.20	File administration.
February 19, 2021	Valerie Naccarato	0.20	Administration matters; Review mail; Notify team;
February 19, 2021	Franny Freed	0.10	Review correspondence with accounting firm on GL details.
February 19, 2021	Andre Edwards	0.20	Call with Nanete re: AR.
February 22, 2021	Rosa Wilford	0.20	Review internal email instructions from team re Banking; On-line banking; Review and print screens for expecting incoming wire; Notify team; Email.
February 22, 2021	Franny Freed	0.50	internal discussion on file matters; review correspondence with accountant;
February 22, 2021	Andre Edwards	0.30	AR and file follow up re: Accountants.
February 23, 2021	Andre Edwards	1.40	Call with W. Ruger from CRA re: Bartia and Gatt Remittances; Communication with ambassador bridge re: differentiation between ready go transport and BLB
February 23, 2021	Franny Freed	0.50	internal discussion on file matters; review Bartia and Gatt HST balance statements; review correspondence with accountant.
February 23, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
February 24, 2021	Franny Freed	0.20	Review correspondence with accountants.

Date	Full Name	Hours	Detail
February 24, 2021	Rosa Wilford	0.10	On-line banking; Review and print screens for expecting incoming wire; Notify team; Email.
February 24, 2021	Andre Edwards	0.80	Team update and follow up on outstanding items - Payroll, HST, etc from Accountants.
February 26, 2021	Rosa Wilford	0.10	On-line banking; Review and print screens for expecting incoming wire; Notify team; Email.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	1.20 hours @ \$ 550.00 per hour	\$ 660.00
F. Freed, Manager	3.00 hours @ \$ 279.00 per hour	\$ 837.00
R. Wilford, Manager	1.20 hours @ \$ 252.00 per hour	\$ 302.40
B. Wilson, Manager	0.25 hours @ \$ 230.00 per hour	\$ 57.50
A. Shahini, Sr. Associate	3.50 hours @ \$ 180.00 per hour	\$ 630.00
A. Edwards, Sr. Associate	6.10 hours @ \$ 157.50 per hour	\$ 960.75
V. Naccarato, Analyst	0.70 hours @ \$ 135.00 per hour	\$ 94.50
R. Erian, Analyst	0.80 hours @ \$ 135.00 per hour	\$ 108.00
	<u>16.75</u>	<u>\$ 3,650.15</u>
5% Technology and Administration		\$ 182.51
		<u>\$ 3,832.66</u>
HST @ 13%		\$ 498.25
Total Invoice Due		<u>\$ 4,330.91</u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001**Client # 294214****Invoice #LSO-7297**

To professional services rendered as Receiver and Manager for the period from March 1, 2021 to March 31, 2021.

Date	Full Name	Time	Detail
March 3, 2021	Rania Erian	0.70	Administration matters.
March 3, 2021	Rosa Wilford	0.30	Review internal email instructions from team; Review account ledger; Prepare receipt requisition form with supporting documentation; Post deposit entries, print slip and stamp date for signing; Provide to team for banking.
March 3, 2021	Valerie Naccarato	0.50	Administration matters; Review mail; Notify team; Deposit at bank.
March 4, 2021	Valerie Naccarato	0.20	File administration.
March 4, 2021	Ada Shahini	0.20	General WEPP administration; Received and processed proof of claim with WEPP; Responded to employee email; Uploaded and updated WEPP workbook.
March 5, 2021	Jake Wiebe	1.10	Review email from Bartia accounting re: accounting policies.
March 7, 2021	Rosa Wilford	0.20	On-line banking; Review estate bank account/print screens; Post EFT entries and reconcile February statement.
March 8, 2021	Franny Freed	0.20	Review correspondence from Dulay and Dulay on GL details.

Date	Full Name	Time	Detail
March 8, 2021	Andre Edwards	0.50	Review email from Dulay & Dulay re: accounting records and respond. Reach out for February 2021 bank statements from RBC. Forwarding Nanette invoices to follow up on Novelis Inc and Correspondence re: ToolPlas bankruptcy.
March 9, 2021	Jake Wiebe	0.50	Call with team re: AR allocation and tax filings.
March 9, 2021	Andre Edwards	0.40	Call with J. Wiebe on Status.
March 10, 2021	Rosa Wilford	0.30	Review and reconcile February GIC term deposit and approve estate balance report for review and approval by Trustee.
March 10, 2021	Andre Edwards	1.10	HST filing calculations and send off for review.
March 10, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
March 11, 2021	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review payment requests; Provide supporting documentation; Email; Prepare disbursement requisition form; Post invoice entries; Issue cheque; General banking administration.
March 11, 2021	Andre Edwards	4.00	AR Reconciliations. Client file AR schedule is in CAD currency but some amounts are a mix of invoices in absolute USD values and CAD and manually go through to reconcile to amounts already received. Looking at prior HST returns to ensure GT's are appropriate. Noted that they include USD revenues and overall HST does not =13% of revenue for Gatt's HST filings.
March 11, 2021	Franny Freed	0.60	Review HST calculations for Barita and Gatt; Discussion internally on HST calculations.
March 12, 2021	Andre Edwards	0.40	Discussions re: HST and missing banking deposit from Ascend.
March 15, 2021	Rosa Wilford	0.50	Review internal email instructions from team re Banking; Complete HST Returns: Review excel schedule; Prepare and net-file HST returns for both Bartia / Gatt RT1's for the periods from July 1, 2020, to October 27, 2020; Update schedule; Save on server; Respond to team with support.
March 17, 2021	Franny Freed	0.50	correspond internally on ITCs receivable and review HST spreadsheet.
March 17, 2021	Andre Edwards	0.20	Updates to Jake re: fie.

Date	Full Name	Time	Detail
March 17, 2021	Jake Wiebe	0.20	Review HST claims; Review status of outstanding issues with team.
March 19, 2021	Valerie Naccarato	0.20	File administration.
March 22, 2021	Valerie Naccarato	0.20	General file administration.
March 24, 2021	Rosa Wilford	0.40	Review account ledger; Notify team with supporting documentation for review on account balances; Review instructions from team; Prepare disbursement requisition form and Bank letter for purchasing GIC Investment; Emails.
March 25, 2021	Ada Shahini	0.20	General WEPP administration: Reviewed file about employee eligibility and responded to team inquiry.
March 25, 2021	Rosa Wilford	0.60	Meet with signing officers; Correspondences to and from Bank for authorization of GIC Purchase/confirmation; Fax; Emails; Post term deposit entries; Print and attach transaction report; Update investment schedule; Notify team with supporting documentation; Emails; General banking administration.
March 29, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.
March 30, 2021	Valerie Naccarato	0.20	File administration.
March 31, 2021	Valerie Naccarato	0.10	Administration matters; Review mail; Notify team.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	1.80	hours @	\$ 550.00	per hour	\$	990.00
F. Freed, Manager	1.30	hours @	\$ 279.00	per hour	\$	362.70
R. Wilford, Manager	2.60	hours @	\$ 252.00	per hour	\$	655.20
A. Shahini, Sr. Associate	0.40	hours @	\$ 180.00	per hour	\$	72.00
A. Edwards, Sr. Associate	6.60	hours @	\$ 157.50	per hour	\$	1,039.50
V. Naccarato, Analyst	1.60	hours @	\$ 135.00	per hour	\$	216.00
R. Erian, Analyst	0.70	hours @	\$ 135.00	per hour	\$	94.50
	<u>15.00</u>				\$	<u>3,429.90</u>
5% Technology and Administration					\$	171.50
					\$	<u>3,601.40</u>
HST @ 13%					\$	<u>468.18</u>
Total Invoice Due					\$	<u>4,069.58</u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001**Client # 294214****Invoice #LSO-7460**

To professional services rendered as Receiver and Manager for the period from April 1, 2021 to June 30, 2021.

Date	Full Name	Time	Detail
April 5, 2021	Franny Freed	0.40	Internal discussion on schedule of receipts and disbursements and prepare template.
April 6, 2021	Andre Edwards	0.20	Call with Tyler Pickel re: WEPP claims - Tyler believes he's worked for over 8 months and is eligible.
April 6, 2021	Ada Shahini	0.20	General WEPP administration: Reviewed file and responded to employee inquiry about the online WEPP application; Updated WEPP workbook.
April 6, 2021	Valerie Naccarato	0.10	File administration.
April 8, 2021	Rosa Wilford	0.50	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile March statement; reconcile March GIC term deposits; Print Summary of Estate Balance Report; Print and attach copies of investments; Match to reconciliations and initial report; Provide to authorized officer for review and signing.
April 12, 2021	Andre Edwards	0.80	Drafting SRD.
April 12, 2021	Valerie Naccarato	0.10	Review mail; File administration.
April 13, 2021	Rania Erian	0.70	Administration matters.

Date	Full Name	Time	Detail
April 14, 2021	Valerie Naccarato	0.30	Review internal instructions from team; Prepare cheque requisition form, Print backup; Post to Ascend and issue cheque for signing.
April 15, 2021	Jake Wiebe	0.30	Review draft final SRD.
April 15, 2021	Franny Freed	0.70	Review SRD and prepare revisions; Correspond internally on SRD.
April 19, 2021	Rosa Wilford	0.10	Review payment requests/disbursement requisition for signing and issue cheque.
April 19, 2021	Andre Edwards	0.40	Updating SRD.
April 23, 2021	Valerie Naccarato	0.20	File administration.
April 28, 2021	Andre Edwards	0.20	Call with CRA re: trust exam.
May 4, 2021	Valerie Naccarato	0.10	File administration.
May 7, 2021	Rosa Wilford	0.50	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile April statement; reconcile April GIC term deposits; Print Summary of Estate Balance Report; Print and attach copies of investments; Match to reconciliation and initial report; Provide to authorized officer for review and signing.
May 10, 2021	Valerie Naccarato	0.10	File administration.
May 13, 2021	Rosa Wilford	0.10	General banking and file administration.
May 17, 2021	Valerie Naccarato	0.20	File administration.
May 18, 2021	Rosa Wilford	0.30	Review mail; Notify team; Email; Prepare receipt requisition forms with supporting documentation; Post deposits entries, print slips and stamp date for signing; Provide to team for banking.
May 25, 2021	Franny Freed	0.80	Review AR deposit and correspond internally re breakdown of AR on deposit;
May 25, 2021	Andre Edwards	0.30	Correspondence with F. Freed.
May 27, 2021	Andre Edwards	0.40	Walkthrough trust examination process with Val
May 27, 2021	Franny Freed	1.00	Review claim from Simmons re BVD against Gatt; Prepare letter in response to claim advising of receivership.
May 28, 2021	Franny Freed	0.80	Review hand-off internal email re trust examinations, and Accounts receivable update; correspond internally on remaining matters.

Date	Full Name	Time	Detail
May 28, 2021	Valerie Naccarato	0.20	File administration.
May 28, 2021	Andre Edwards	0.50	Meeting and update email
May 31, 2021	Andre Edwards	0.20	Internal discussions.
June 1, 2021	Franny Freed	1.20	Review accounts receivable collected and correspond with C. Gatt on outstanding AR; Internal meeting with J. Wiebe and A. Edwards to discuss outstanding matters.
June 8, 2021	Rosa Wilford	0.70	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile May statement; reconcile May GIC term deposits; Print Summary of Estate Balance Report; Print and attach copies of investments; Match to reconciliation and initial report; Provide to authorized officer for review and signing.
June 9, 2021	Franny Freed	1.50	Review AR outstanding and consolidate; Provide internal update on file matters.
June 9, 2021	Valerie Naccarato	0.10	File administration.
June 10, 2021	Jake Wiebe	1.10	Prepare draft final SRD and send to Bank.
June 10, 2021	Franny Freed	2.80	Prepare schedule of receipts and disbursements; review outstanding CRA priority claims; Review source deduction account and HST account and include in analysis; Review GL detail at June 10, prepare consolidated and separate analysis.
June 23, 2021	Valerie Naccarato	0.30	Fax documents to CRA, save to server and notify team.
June 23, 2021	Andre Edwards	0.40	Call re: CRA then calling both Wendy and Mo from CRA to figure out best way to sending info.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	1.40	hours @	\$ 550.00	per hour	\$	770.00
F. Freed, Manager	9.20	hours @	\$ 279.00	per hour	\$	2,566.80
R. Wilford, Manager	2.20	hours @	\$ 252.00	per hour	\$	554.40
A. Shahini, Sr. Associate	0.20	hours @	\$ 180.00	per hour	\$	36.00
A. Edwards, Sr. Associate	3.40	hours @	\$ 157.50	per hour	\$	535.50
V. Naccarato, Analyst	1.70	hours @	\$ 135.00	per hour	\$	229.50
R. Erian, Analyst	0.70	hours @	\$ 135.00	per hour	\$	94.50
	<u>18.80</u>				\$	<u>4,786.70</u>
5% Technology and Administration					\$	<u>239.34</u>
					\$	5,026.04
HST @ 13%					\$	<u>653.39</u>
Total Invoice Due					\$	<u>5,679.43</u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001

Client # 294214

Invoice #LSO-7600

To professional services rendered as Receiver and Manager for the period from July 1, 2021 to August 31, 2021.

Date	Full Name	Time	Detail
July 13, 2021	Rania Erian	0.80	Administration matters.
July 15, 2021	Rosa Wilford	0.30	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile June statement; Print Summary of Estate Balance Report; Match to reconciliations and initial report; Provide to authorized officer for review and signing.
July 19, 2021	Franny Freed	2.10	Correspond with CRA on payroll source deduction audit; review Bartia and Gatt PPSA; compile list of creditors with liens;
July 19, 2021	Rosa Wilford	0.20	Reconcile June GIC term deposits; Print and attach copies of investments; Provide to authorized officer for review and signing.
July 20, 2021	Franny Freed	0.30	correspond internally re lien schedule;
August 4, 2021	Rosa Wilford	0.30	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile July statement; Print Summary of Estate Balance Report; Match to reconciliations and initial report; Provide to authorized officer for review and signing.

Date	Full Name	Time	Detail
August 13, 2021	Ada Shahini	0.60	WEPP Administration: Prepared WEPP documentation for completion of file; Reviewed and gathered supporting document; Uploaded letters to WEPP and CRA on server.
August 16, 2021	Franny Freed	1.00	Correspond with CRA re payroll audit and outstanding information; review T4s outstanding and coordinate information transfer to CRA; internal communication re payroll audit;
August 17, 2021	Franny Freed	0.50	review Bartia AR from transport companies;
August 19, 2021	Ada Shahini	0.60	General WEPP Administration: Received WEPP statement to follow up for missing details with employees; Followed up with employee via email and responded to questions, reviewed file for other contact details; Updated WEPP tracker and workbook and uploaded documentation on the server.
August 20, 2021	Ada Shahini	0.10	General WEPP Administration: Responded to employee inquiry about WEPP application.
August 20, 2021	Valerie Naccarato	0.20	Scan individually signed reconciliation of account with supporting documentation in estate folders on server re June 2021; and file in cabinet.
August 26, 2021	Franny Freed	1.50	Coordinate pick up of invoices from A. Edwards; review AR invoices to tie to AR listing;
August 30, 2021	Franny Freed	3.50	Internal meeting to discuss receivables and liens; prepare schedule of highway traffic act lien claims; review BOL corresponding to invoices of transporters and BLB Transport; prepare notes and commentary on schedule;
August 30, 2021	Valerie Naccarato	0.30	Review internal instructions from team; Prepare cheque requisition form; Post entry; General banking administration.
August 31, 2021	Valerie Naccarato	0.20	Scan individually signed reconciliation of account with supporting documentation in estate folders on server re July 2021; and file in cabinet.

Time Charges and Expenses:

F. Freed, Manager	8.90	hours @	\$ 279.00	per hour	\$	2,483.10
R. Wilford, Manager	0.80	hours @	\$ 252.00	per hour	\$	201.60
A. Shahini, Sr. Associate	1.30	hours @	\$ 180.00	per hour	\$	234.00
V. Naccarato, Analyst	0.70	hours @	\$ 135.00	per hour	\$	94.50
R. Erian, Analyst	0.80	hours @	\$ 135.00	per hour	\$	108.00
	<u>12.50</u>				\$	<u>3,121.20</u>
5% Technology and Administration					\$	<u>156.06</u>
					\$	<u>3,277.26</u>
HST @ 13%					\$	<u>426.04</u>
Total Invoice Due					\$	<u>3,703.30</u>



Court File No. CV-20-00649943-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ROYAL BANK OF CANADA

Plaintiff

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, GATT
LOGISTICS INC., S ARBJIT KAUR, and CARL DWAIN GATT

Defendant

BILL OF COSTS

BN 12738 4717 RT0001**Client # 294214****Invoice #LSO-7692**

To professional services rendered as Receiver and Manager for the period from September 1, 2021 to September 30, 2021.

Date	Full Name	Time	Detail
September 7, 2021	Rania Erian	0.60	Administration matters.
September 8, 2021	Jake Wiebe	0.80	Reviewing collection agency agreement.
September 9, 2021	Franny Freed	3.50	Correspond with CRA re payroll audit; internal correspondence on matters; email correspondence with CRA and follow up discussions on missing information; prepare schedule of receipts and disbursements update and schedule of priority payables; follow up with Dulay and Dulay Accounting for invoices; Phone discussion with Carl Gatt on employee matters.
September 10, 2021	Franny Freed	2.10	Correspond with Labour Affairs Officer re employee matters; review and circulate requested information for employee; internal discussion re employee matters and schedule of receipts and disbursements.
September 10, 2021	Valerie Naccarato	0.20	Scan disbursement to server and file original.
September 13, 2021	Franny Freed	1.00	Review AR template and internal discussion to provide instructions on AR template.

Date	Full Name	Time	Detail
September 13, 2021	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review account ledger; Review payment requests; Prepare disbursement requisition form; Post invoice entries; Issue cheque; Email.
September 14, 2021	Ada Shahini	3.50	General File Administration; Reviewed customer list and populated and updated collection agency excel spreadsheet; Researched contact details (telephone numbers, email addresses, websites) online and added information; Communicated with team on the work required and emailed files back.
September 14, 2021	Franny Freed	2.20	Internal discussion re AR template and correspond on details; follow up with CRA on trust examination; review previous HST filings and provide instructions for filing; correspond with accountants re final billing and coordinate final payments.
September 14, 2021	Rosa Wilford	0.30	Review internal email instructions from team re Banking; Review account ledger; Review payment request; Notify signing officer for review, approval; Prepare disbursement requisition form; Post invoice entries; Issue cheque; Email.
September 15, 2021	Franny Freed	0.50	Prepare detailed instructions internally for HST RT02 account set up and filing.
September 15, 2021	Rosa Wilford	0.20	Review internal email instructions from team re Banking; Review account ledger; Respond to team with support and to provide direction re HST; Emails.
September 16, 2021	Rosa Wilford	0.50	On-line banking; Review estate bank account/print screens; Post EFT entries; and reconcile August statement; reconcile August GIC term deposits; Print Summary of Estate Balance Report; Print and attach copies of investments; Match to reconciliation and initial report; Provide to authorized officer for review and signing.
September 16, 2021	Valerie Naccarato	0.20	Scanned cheque requisition forms to server and filed originals.
September 17, 2021	Franny Freed	0.50	Correspond internally re HST filings.

Date	Full Name	Time	Detail
September 20, 2021	Franny Freed	5.90	Correspond with CRA re trust examination completion and next steps in process; internal correspondence re posting report to case website; correspond internally re HST filings and approve final filing; draft updated 246(2) noticed for Bartia and Gatt; update SRD for June 30, 2021; draft second report/discharge to court.
September 20, 2021	Rosa Wilford	0.60	Review internal instructions from team; re setting up new HST Business Number. Various call/emails re same; Review estate and prepare CRA letter; Request new Business Number; Provide supporting documentation GATT Logistics Inc; Fax. Respond to email.
September 21, 2021	Franny Freed	0.20	Correspond with CRA re trust examination and discuss internally; coordinate filing of 246(2) forms for Bartia and Gatt.
September 21, 2021	Rania Erian	0.50	File with the OSB the 246(2) reports for Bartia and Gatt.
September 22, 2021	Jake Wiebe	0.50	Update call with RBC.
September 24, 2021	Franny Freed	0.80	Review correspondence from Verbeek and Verbeek re secured creditor; correspond internally on matter.
September 24, 2021	Jake Wiebe	0.30	Review letter from secured creditor; Call to counsel for same.
September 28, 2021	Franny Freed	4.80	Call with CRA to discuss status of trust exam claim; amend draft second report to court to include additional sections; prepare appendices;
September 29, 2021	Franny Freed	0.90	Review claim on Bartia received by CRA; Call with CRA to discuss details of claim and carryforwards; discuss HST filings.
September 29, 2021	Rosa Wilford	0.20	Follow-up correspondence with CRA on setting up GATT BN; Email/Fax re same.
September 29, 2021	Valerie Naccarato	0.10	Review mail, notify team.

Date	Full Name	Time	Detail
September 30, 2021	Franny Freed	1.50	internal discussion re trust examination claim and next steps; draft second report to court to include additional sections on remaining matters, other costs and holdbacks; coordinate preparation of fee affidavits; preparation of SRD at Sept 30; draft report for SRD section.
September 30, 2021	Rania Erian	1.50	Prepare affidavit of fees.
September 30, 2021	Rosa Wilford	0.20	Review estate account for maturing GIC investments; Prepare list; Correspondence with Bank; Email.

Time Charges and Expenses:

J. Wiebe, Sr. Vice President	1.60 hours @ \$ 550.00 per hour	\$ 880.00
F. Freed, Manager	23.90 hours @ \$ 279.00 per hour	\$ 6,668.10
R. Wilford, Manager	2.30 hours @ \$ 252.00 per hour	\$ 579.60
A. Shahini, Sr. Associate	3.50 hours @ \$ 180.00 per hour	\$ 630.00
V. Naccarato, Analyst	0.50 hours @ \$ 135.00 per hour	\$ 67.50
R. Erian, Analyst	2.80 hours @ \$ 135.00 per hour	\$ 378.00
	<u>34.60</u>	<u>\$ 9,203.20</u>
5% Technology and Administration		\$ 460.16
		<u>\$ 9,663.36</u>
HST @ 13%		\$ 1,256.24
		<u>\$ 1,256.24</u>
Total Invoice Due		<u>\$ 10,919.60</u>

Exhibit “**B**” to the Affidavit of Jacob Wiebe, sworn
before me this 18th day of October, 2021

Commissioner for Taking Affidavits, etc.

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., S. ARBJIT KAUR, and CARL DWAIN GATT**

**Billing Summary
for the period from September 8, 2020 to September 30, 2021**

Period	Fees		Disbursements		Subtotal	HST	Total
September 8, 2020 to October 31, 2020	\$	11,863.29	\$	-	\$ 11,863.29	\$ 1,542.23	\$ 13,405.52
November 1-30, 2020	\$	33,006.80	\$	247.33	\$ 33,254.13	\$ 4,323.03	\$ 37,577.16
December 1-31, 2020	\$	9,728.33	\$	118.96	\$ 9,847.29	\$ 1,280.15	\$ 11,127.43
January 1-31, 2021	\$	7,143.15	\$	-	\$ 7,143.15	\$ 928.61	\$ 8,071.76
February 1-28, 2021	\$	3,832.66	\$	-	\$ 3,832.66	\$ 498.25	\$ 4,330.91
March 1-31, 2021	\$	3,601.40	\$	-	\$ 3,601.40	\$ 468.18	\$ 4,069.58
April 1, 2021 to June 30, 2021	\$	5,026.04	\$	-	\$ 5,026.04	\$ 653.39	\$ 5,679.43
July 1, 2021 to August 31, 2021	\$	3,277.26	\$	-	\$ 3,277.26	\$ 426.04	\$ 3,703.30
September 1-30, 2021	\$	9,663.36	\$	-	\$ 9,663.36	\$ 1,256.24	\$ 10,919.60
	\$	87,142.29	\$	366.29	\$ 87,508.58	\$ 11,376.11	\$ 98,884.68

IN THE MATTER OF THE RECEIVERSHIP OF BARTIA TRANSPORT INC, operating as BLB TRANSPORT GROUP, GATT LOGISTICS INC.,
SARBJIT KAUR, and CARL DWAINIE GATT

Respondents

AND IN THE MATTER OF A MOTION PURSUANT TO THE SUBSECTION 243(1) OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. c. B-3, AS AMENDED, AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Toronto

AFFIDAVIT OF JACOB WIEBE

GRANT THORNTON LIMITED
200 King Street West
11th Floor
Toronto, ON, M5H 3T4

Tel. 416-366-0100
Fax. 416-360-4948
Email Jake.Wiebe@ca.gt.com

TAB 14

Court File No. CV-20-00649943-00CL

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

B E T W E E N :

ROYAL BANK OF CANADA

Applicant

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP,
GATT LOGISTICS INC., SARBJIT KAUR, and CARL DWAIN GATT**

Respondent

**AFFIDAVIT OF NATHAN GATES
(sworn October 19, 2021)**

I, **NATHAN GATES** of the Town of Aurora, in the Province of Ontario, **MAKE OATH
AND SAY AS FOLLOWS:**

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP has acted as counsel for Grant Thornton Limited (“**GTL**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”), without security, of all the assets, undertakings and properties (collectively, the “**Property**”) of Bartia Transport Inc. operating as BLB Transport Group (“**Bartia Transport**”), and Gatt Logistics Inc. (together with Bartia Transport, collectively, the “**Debtors**”) and continues to do so.
2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as counsel to the Receiver, detailing its services rendered and disbursements incurred, namely:
 - (a) An account dated November 30, 2020 in the total amount of \$3,569.11, for the period to October 29, 2020;

- (b) an account dated December 31, 2020 in the total amount of \$19,874.36, for the period to December 10, 2020; and
- (c) an account dated October 31, 2021 in the total amount of \$1,389.90, for the period to September 30, 2021.

(the “**Statements of Account**”). Attached hereto and marked as **Exhibit “A”** to this Affidavit are copies of the Statements of Account. The average hourly rate of Aird & Berlis LLP is \$520.38.

3. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN by Nathan Gates)
 at the City of Toronto, in the)
 Province of Ontario before me)
 on this 19th day of October, 2021)
 in accordance with O. Reg. 431/20,)
 Administering Oath or Declaration)
 Remotely.)



NATHAN GATES

A commissioner, etc.
 Sanjeev P.R. Mitra

Attached is Exhibit “A”

Referred to in the

AFFIDAVIT OF NATHAN GATES

Sworn before me

this 19th day of October, 2021



Sanjeev P.R. Mitra

Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

LAWYERS	Call to Bar	Hrly Rate \$	Total Time	Value \$
Sanj Mitra	1996	6708.64	24.20	16,423.00
Randy Hooke	1989	725.00	0.40	290.00
Nathan Gates	2019	355.07	14.80	5,255.00
LAW CLERKS				
Shannon Morris		385.00	0.40	154.00
Jenaya McLean		240.00	2.70	648.00
Carlos Casasola		315.00	0.40	126.00
Patrick Williams		200.00	1.60	320.00
Linh Nguyen		225.00	0.20	45.00

REMIT TO:

Aird & Berlis LLP
 Brookfield Place, 181 Bay Street, Suite 1800
 Toronto, Ontario, Canada M5J 2T9
 T 416.863.1500
 F 416.863.1515
 airdberlis.com

Grant Thornton Limited

File No.: 25227-159906

Client No.: 25227

Matter No.: 159906

Invoice No.: 725294

Date: October 31, 2021

REMITTANCE SLIP

Total Fees

\$1,230.00

Total HST

\$159.90

AMOUNT TO BE PAID

\$1,389.90

PLEASE REMIT WITH PAYMENT IN CANADIAN FUNDS

This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

197

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Grant Thornton Limited
200 King Street West, 11th Floor
Toronto, ON
M5H 3T4

Attention: Mr. Jake Wiebe

Invoice No.: 725294

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 25227/159906
Client No.: 25227
Matter No.:159906

October 31, 2021

Re: Bartia Transport Inc. operating as BLB Transport Group

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended September 30, 2021

LAWYER	DATE	TIME	VALUE	DESCRIPTION
NLG	28/09/21	0.30	\$112.50	Exchange correspondence with S. Mitra and C. Doyle regarding next steps in matter; Draft correspondence to opposing counsel proposing next steps in matter;
SPM	28/09/21	0.60	\$417.00	Telephone call client and arrange for hearing request and motion for discharge and distribution; provide comments on service list
NLG	29/09/21	0.10	\$37.50	Exchange correspondence with C. Doyle regarding Court materials and next steps in matter;
NLG	30/09/21	0.10	\$37.50	Exchange correspondence with S. Mitra and client regarding next steps in matter;
SPM	30/09/21	0.90	\$625.50	[A106] Communicate/With Client - telephone call client and confirm date for hearing; review PPSA and emails regarding truck and email to client
TOTAL:		2.00	\$1,230.00	

OUR FEE	\$1,230.00
HST at 13%	\$159.90

AMOUNT NOW DUE	\$1,389.90
-----------------------	-------------------------------

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Sanjeev P. Mitra

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.
46196535.1

REMIT TO:

Aird & Berlis LLP
 Brookfield Place, 181 Bay Street, Suite 1800
 Toronto, Ontario, Canada M5J 2T9
 T 416.863.1500
 F 416.863.1515
 airdberlis.com

Grant Thornton Limited

File No.: 25227-159906

Client No.: 25227

Matter No.: 159906

Invoice No.: 692880

Date: December 31, 2020

REMITTANCE SLIP

Total Fees	\$15,991.50
Total Non-Taxable Disbursements	\$529.30
Total Taxable Disbursements	\$1,128.02
Total HST	\$2,225.54
AMOUNT TO BE PAID	<u><u>\$19,874.36</u></u>

PLEASE REMIT WITH PAYMENT IN CANADIAN FUNDS

This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
 Toronto, Ontario, Canada M5J 2T9
 T 416.863.1500 F 416.863.1515
 airdberlis.com

Grant Thornton Limited
 200 King Street West, 11th Floor
 Toronto, ON
 M5H 3T4

Attention: Mr. Jake Wiebe

Invoice No.: 692880

PLEASE WRITE INVOICE NUMBERS
 ON THE BACK OF ALL CHEQUES
 File No.: 25227/159906
 Client No.: 25227
 Matter No.: 159906

December 31, 2020

Re: Bartia Transport Inc. operating as BLB Transport Group

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended December 29, 2020

LAWYER	DATE	TIME	VALUE	DESCRIPTION
SPM	02/11/20	0.30	\$202.50	Telephone call client re strategy
JEM	03/11/20	1.80	\$432.00	Begin reviewing and reporting on profiles and PPSA searches; Begin review of non-RBC leases; Prepare security review
NLG	04/11/20	1.40	\$490.00	Review draft security review prepared by J. McLean and provide comments on the same; Telephone call with S. Mitra to discuss review and next steps in matter; Draft correspondence to S. Mitra attaching updated version of security review
JEM	04/11/20	0.80	\$192.00	Review and report on profiles and PPSA searches; Continue reviewing lease agreements and preparing security review
SPM	04/11/20	1.00	\$675.00	Attend to provide comments on draft lease reviews; Email exchange with client
NLG	05/11/20	2.30	\$805.00	Telephone call with S. Mitra to discuss security review; Draft amendments to security review, as requested
SPM	05/11/20	1.20	\$810.00	Review and provide comments on draft security review; Telephone call client

LAWYER	DATE	TIME	VALUE	DESCRIPTION
NLG	06/11/20	0.70	\$245.00	Review new lease agreement provided by client and update security review to include same; Exchange correspondence with S. Mitra and client regarding updates to security review
SPM	06/11/20	0.50	\$337.50	Review Wells lease and finalize security review; Telephone call client
SPM	12/11/20	1.10	\$742.50	Email exchange with C. Gatt and client; Email exchange RBC and its counsel to schedule call; Attend call with client and RBC re Gatt offer; Telephone call P. Gordon
NLG	16/11/20	0.30	\$105.00	Exchange correspondence with S. Mitra regarding next steps in matter; Draft correspondence to K. Kallish requesting Court materials
SPM	16/11/20	0.20	\$135.00	Email exchange with client re scheduling of motion
NLG	17/11/20	0.70	\$245.00	Draft Court materials, as requested by S. Mitra; Exchange correspondence with S. Mitra regarding Court materials and confirming next steps in matter
LN	17/11/20	0.20	\$45.00	Email from assistant C. Doyle re: creation of Sync.com link; Creation of Sync.com link; Email to C. Doyle with sync.com link.
NLG	18/11/20	0.60	\$210.00	Draft updates to Court materials; Draft correspondence to S. Mitra attaching draft Court materials for review and comment; Exchange correspondence with C. Doyle and S. Mitra regarding next steps in matter
NLG	19/11/20	0.10	\$35.00	Exchange correspondence with S. Mitra regarding status of Court materials and next steps in matter
SPM	19/11/20	0.30	\$202.50	Attend to provide comments on draft service list and report to client on date for motion
NLG	24/11/20	0.10	\$35.00	Review correspondence circulated by S. Mitra regarding next steps in matter
NLG	25/11/20	0.30	\$105.00	Telephone call with S. Mitra to discuss responsibilities for next steps in matter; Review correspondence circulated by S. Mitra and client regarding next steps in matter

LAWYER	DATE	TIME	VALUE	DESCRIPTION
SPM	25/11/20	0.50	\$337.50	Telephone calls client re status of sales process
NLG	26/11/20	1.10	\$385.00	Draft amendments to transaction documents, as requested by S. Mitra; Draft correspondence to S. Mitra attaching draft transaction documents for review and comment and proposing next steps in matter
SPM	26/11/20	1.80	\$1,215.00	Review and revise draft Bill of Sale Agreement and email to client; telephone calls client; Review and provide comments on draft report and motion record
PLW	26/11/20	0.40	\$80.00	Filed Motion Record online
NLG	27/11/20	1.20	\$420.00	Draft amendments to Court materials, as requested by S. Mitra; Exchange correspondence with S. Mitra and client regarding next steps in matter; Draft correspondence to S. Mitra attaching revised draft Court materials for review and comment; Review Court materials prepared by C. Doyle
SPM	27/11/20	0.40	\$270.00	Review revisions to draft report and email exchange with client
SPM	27/11/20	1.40	\$945.00	Review and revise draft notice of motion and record; Telephone call client and provide additional comments on draft report; Email exchange with client and arrange for service of motion
SPM	28/11/20	0.50	\$337.50	Telephone call client and email exchange with K. Kallish
CEC	30/11/20	0.40	\$126.00	Review of email from S. Mitra; Review of issued Court Order; Request and review of parcel registers for subject properties; Draft of Application to Register Court Order; Email to R. Hooke with documents for review and registration of Application;

LAWYER	DATE	TIME	VALUE	DESCRIPTION
NLG	30/11/20	0.80	\$280.00	Exchange correspondence with S. Mitra and C. Casasola regarding filings; Telephone call with S. Mitra to discuss amendments to Court materials; Draft amendments to Court materials, as requested by S. Mitra; Draft correspondence with S. Mitra attaching amended Court materials for comment and review, as requested; Exchange correspondence with S. Mitra and client regarding filing of amended Court materials and timeline for next steps in matter
RTH	30/11/20	0.40	\$290.00	Email to C. Casasola; Review documents; Revise documents; Email to C. Casasola; Attend to registration; Report to S. Mitra
SPM	30/11/20	2.00	\$1,350.00	Telephone call client re funding requirements and telephone calls K. Kallish and client; Arrange for supplementary report and amended order and notice of motion; Email exchange with client and arrange for service of supplementary record; Telephone call client re draft supplementary report
PLW	30/11/20	0.50	\$100.00	Filed Motion Record online and set email to Construction Lien Manager regarding this rush filing
NLG	01/12/20	0.10	\$35.00	Exchange correspondence with S. Mitra and C. Doyle regarding filing of amended Court documents
SPM	01/12/20	0.80	\$540.00	Review email from counsel to RBC and telephone call client re amendment to Bill of Sale agreement and strategy; Email exchange with K. Kallish re modifications to order
SRM	01/12/20	0.40	\$154.00	Review email; Conduct prelims; Order and review VIN PPSA search; Order and review corporate profile for 2613702 Ontario Inc. and report on same
PLW	01/12/20	0.70	\$140.00	Filed Responding Record and Order online and wrote emails to Commercial List regarding late filing
NLG	02/12/20	0.10	\$35.00	Exchange correspondence with S. Mitra and client regarding next steps in matter

LAWYER	DATE	TIME	VALUE	DESCRIPTION
SPM	02/12/20	2.40	\$1,620.00	Telephone call Mr. Bartia and email exchange with client; Telephone call Mr. Bartia and report to client; Prepare and attend hearing and telephone call client re strategy; Email exchange with K. Kallish
SPM	03/12/20	0.80	\$540.00	Telephone call client re closing; Email exchange and telephone calls with client and opposing counsel re closing
SPM	04/12/20	0.20	\$135.00	Email exchange with K. Kallish and client re closing of asset sale
SPM	09/12/20	0.40	\$270.00	Review email from client re SSP and telephone call client re strategy
SPM	10/12/20	0.20	\$135.00	Email exchange with client re claims of SSP Transport
SPM	10/12/20	0.30	\$202.50	Review email from client re SSP and email exchange with client
TOTAL:		31.70	\$15,991.50	

OUR FEE	\$15,991.50
HST at 13%	\$2,078.90

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Search Under P.P.S.A.	\$112.00
Due Diligence-Gov Fee	\$32.00
Teranet	\$65.30
Notice of Motion/Application	\$320.00

Total Agency Costs	\$529.30
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Subject to HST

Service Provider Fee	\$79.00
Due Diligence	\$48.00
Corporate Search	\$54.00
Reproduction Services	\$156.56
Registrations-Conveyancer	\$170.00
Deliveries	\$480.56
Binding and Tabs	\$42.75
Photocopies/Scanning	\$18.75
Teraview Search	\$67.50
Service Fee Teranet	\$10.90

Total Disbursements	\$1,128.02
HST at 13%	\$146.64

AMOUNT NOW DUE

\$19,874.36

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Sanjeev P. Mitra

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

REMIT TO:

Aird & Berlis LLP
Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500
F 416.863.1515
airdberlis.com

Grant Thornton Limited

File No.: 25227-159906

Client No.: 25227

Matter No.: 159906

Invoice No.: 688256

Date: November 30, 2020

REMITTANCE SLIP

Total Fees	\$3,086.50
Total Taxable Disbursements	\$72.00
Total HST	\$410.61
AMOUNT TO BE PAID	<u><u>\$3,569.11</u></u>

PLEASE REMIT WITH PAYMENT IN CANADIAN FUNDS

This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Grant Thornton Limited
200 King Street West, 11th Floor
Toronto, ON
M5H 3T4

Attention: Mr. Jake Wiebe

Invoice No.: 688256

PLEASE WRITE INVOICE NUMBERS
ON THE BACK OF ALL CHEQUES
File No.: 25227/159906
Client No.: 25227
Matter No.:159906

November 30, 2020

Re: Bartia Transport Inc. operating as BLB Transport Group

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended October 31, 2020

LAWYER	DATE	TIME	VALUE	DESCRIPTION
SPM	26/10/20	0.70	\$472.50	Review draft order and email exchange with client and counsel for RBC re draft Order; Email exchange with K. Kallish to schedule call
NLG	27/10/20	1.80	\$630.00	Review Court materials; Participate in conference call to discuss next steps in matter; Draft letter to debtor's counsel; Draft correspondence to S. Mitra attaching draft letter for review and comment; Review correspondence circulated by external service team regarding draft of the letter and next steps in matter; Draft correspondence to Debtor's counsel attaching copy of the letter, as requested by S. Mitra
SPM	27/10/20	1.80	\$1,215.00	Review order and calls with RBC re background; Telephone call client re strategy; Arrange for security reviews; Letter to counsel for borrower and email exchange with client
NLG	28/10/20	0.20	\$70.00	Review correspondence circulated by external service team regarding next steps in matter; Exchange correspondence with S. Mitra and J. McLean regarding security reviews
SPM	28/10/20	0.50	\$337.50	Arrange for review of non RBC leases

LAWYER	DATE	TIME	VALUE	DESCRIPTION
SPM	28/10/20	0.50	\$337.50	[A104] Review/Analyze - arrange for review of non RBC leases
JEM	29/10/20	0.10	\$24.00	Conduct prelim; Order profile
TOTAL:		5.60	\$3,086.50	

OUR FEE	\$3,086.50
HST at 13%	\$401.25

DISBURSEMENTS

Subject to HST

Corporate Search	\$72.00
HST at 13%	\$9.36

AMOUNT NOW DUE	\$3,569.11
-----------------------	-------------------

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP



Sanjeev P. Mitra

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 2.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTOR. Please include the account number as reference.

ROYAL BANK OF CANADA

- and -

BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP, et al.

Applicant

Respondent

Court File No. CV-20-00649943-00CL

	ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST) Proceedings commenced at Toronto
	FEE AFFIDAVIT (Sworn October 19, 2021)
	AIRD & BERLIS LLP Barristers and Solicitors Brookfield Place 181 Bay Street, Suite 1800 Toronto, ON M5J 2T9 Sanjeev P.R. Mitra (LSUC # 37934U) Tel: (416) 865-3085 Fax: (416) 863-1515 E-mail: smitra@airdberlis.com <i>Lawyer for Grant Thornton Limited</i>

TAB 15

**In the Matter of the Receivership of
Bartia Transport Inc. and Gatt Logistics Inc.
Receiver's Final Statement of Receipts and Disbursements
As at October 15, 2021**

	Consolidated	Bartia	Gatt
CASH RECEIPTS			
Accounts Receivable Collected	\$ 319,759	\$ 19,186	\$ 300,574
Proceeds from Equipment Sale	1,511,135	376,128	1,135,007
HST Collected on Equipment Sale	195,000	48,897	146,103
Interest	177	11	166
	\$ 2,026,071	\$ 444,221	\$ 1,581,850
		22%	78%
CASH DISBURSEMENTS			
Outside Consulting	\$ 2,400	\$ 526	\$ 1,874
General and Administrative	432	26	406
HST Remittance (accrual)	173,792	44,247	129,545
Appraisal Fees	4,500	270	4,230
Storage	18,175	1,091	17,085
HST Paid	3,296	723	2,573
Receiver's Fees	87,508	19,186	68,322
HST on Receiver's Fees	11,376	2,494	8,882
Legal Fees	20,807	4,562	16,245
HST on Legal Fees	2,636	578	2,058
Final Fees	30,000	6,578	23,422
HST on Final Fees	3,900	855	3,045
	\$ 358,822	\$ 81,135	\$ 277,687
Funds Available for Distribution	\$ 1,667,248	\$ 363,086	\$ 1,304,163
Priority Claims			
Highway Traffic Act Claims	\$ 8,908	\$ 534	\$ 8,374
Gatt CRA Source Deduction Priority Claim	8,107		8,107
Current Bartia CRA Source Deduction Priority Claim	60,652	60,652	
Bartia CRA HST Priority Claim	14,076	14,076	-
	\$ 91,743	\$ 75,263	\$ 16,481
Remaining Available Funds	\$ 1,575,505	\$ 287,823	\$ 1,287,682

TAB C

SERVICE LIST

SERVICE LIST

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AND TO:	HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO as represented by Ministry of Finance Legal Services Branch 33 King Street West, 6 th Floor Oshawa, ON L1H 8E9 Attention: Kevin O'Hara Senior Counsel, Ministry of Finance Tel: 905-433-6934 Fax: 905-436-4510 E-Mail: kevin.ohara@fin.gov.on.ca	BY E-MAIL TO: kevin.ohara@fin.gov.on.ca
AND TO:	CANADA REVENUE AGENCY c/o Department of Justice Ontario Regional Office The Exchange Tower, Box 36 130 King Street West, Suite 3400 Toronto, ON M5X 1K6 Attention: Diane Winters Tel: 416-952-8563 E-Mail: diane.winters@justice.gc.ca	BY E-MAIL TO: diane.winters@justice.gc.ca
AND TO:	INSOLVENCY UNIT Province of Ontario E-Mail: insolvency.unit@ontario.ca	BY E-MAIL TO: insolvency.unit@ontario.ca

AND TO:	TRANSIT TRAILER LEASING LIMITED R.R. #3 22217 Bloomfield Road Chatham, ON N7M 5J3 Attention: Robert Jones	BY EMAIL TO: bobj@transittrailer.com
AND TO:	BANK OF MONTREAL 5750 Explorer Drive Mississauga, ON L4W 0A9 Attention: Brad Chapman, General Counsel	BY E-MAIL TO: brad.chapman@bmo.com
AND TO:	CLE CAPITAL INC. 3390 South Service Road, Suite 301 Burlington, ON L7N 3J5 Attention: Mark Pagniello	BY E-MAIL TO: mpagniello@clecapital.ca
AND TO:	MERCEDES-BENZ FINANCIAL SERVICES CANADA CORPORATION 2680 Matheson Boulevard, Suite 500 Mississauga ON L4W 0A5 Attention: Sabine Khalaf	BY E-MAIL TO: sabine.khalaf@daimler.com
AND TO:	DAIMLER TRUCK FINANCIAL 2680 Matheson Boulevard, Suite 500 Mississauga, ON L4W 0A5 Attention: Sabine Khalaf	BY E-MAIL TO: sabine.khalaf@daimler.com

AND TO:	MINDEN GROSS LLP Barristers and Solicitors 2200-145 King Street West Toronto, ON M5H 4G2 Attention: Ken Kallish Tel: 416- 369-4124 Fax: 416-864-9223 Email: KKallish@mindengross.com Attention: Rachel Moses Tel: 416-369-4115 Fax: 416-864-9223 Email: rmoses@mindengross.com Counsel for Royal Bank of Canada	BY E-MAIL TO: KKallish@mindengross.com rmoses@mindengross.com
AND TO:	CARL DWAIN GATT 11 Hainer Court Amherstburg ON N9V 4A2	BY E-MAIL TO: cgatt@gattlogistics.com
AND TO:	ALBERT GELMAN INC. 100 Simcoe Street, Suite 125 Toronto, ON M5H 3G2 Bryan Gelman, CIRP, LIT <i>Managing Director</i> T: 416.504.1650 ext. 115 Email: bgelman@albertgelman.com Representative of Carl Gatt	BY EMAIL TO: bgelman@albertgelman.com

TO:	BARTIA TRANSPORT INC. operating as BLB TRANSPORT GROUP 11 Hainer Court Amherstburg, ON N9V 4A2	BY COURIER
AND TO:	GATT LOGISTICS INC. 11 Hainer Court Amherstburg, ON N9V 4A2	BY COURIER
AND TO:	SARBJIT KAUR 55 Isaiah Drive Kitchener, ON N2E 0B2	BY COURIER
AND TO:	26137020 ONTARIO INC. 247 Radley Road Mississauga, ON L4Z 1X1	BY COURIER
AND TO:	WELLS FARGO EQUIPMENT FINANCE COMPANY 1290 Central Parkway West, 11 th Floor Mississauga, ON L5C 4R3	BY COURIER
AND TO:	TOYOTA CREDIT CANADA INC. 80 Micro Court Markham, ON L3R 9Z5	BY COURIER
AND TO:	HITACHI CAPITAL CANADA CORP. 3390 South Service Road, Suite 104 Burlington, ON L7N 3J5	BY COURIER
AND TO:	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC. 3450 Superior Court, Unit 1 Oakville, ON L6L 0C4	BY COURIER

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ROYAL BANK OF CANADA

- and -

**BARTIA TRANSPORT INC. operating as BLB TRANSPORT
GROUP, et al.**

Applicant

Respondent

Court File No. CV-20-00649943-00CL

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

Proceedings commenced at Toronto

**NOTICE OF MOTION
(returnable October 29, 2021)**

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