

# EXHIBIT D-11



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File No.: 548732-001

BY MESSENGER

September 17, 2012

Me Stéphane Hébert  
MILLER THOMSON POULIOT S.E.N.C.R.L.  
1155, boul. René-Lévesque Ouest  
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Montréal QC H3B 3S6

Dear Colleague,

RE: **Aveos Fleet Performance Inc.**  
**vs. Canadian North Inc. et al**

Please find enclosed herewith the undertakings regarding Mr. Peter Timotheatos' examination which was held on September 11, 2012.

1. *To verify whether there is any documentation re: commitment from Canadian North; if so, to provide copy of same*

**Tab 1:** Apart from the Exhibits filed with the Motion, attached is an email from Terry Warner at Gowlings to Heather Brodie at R.e.I. Group dated 2012-05-25 at 11h36 a.m. which contains the sentence: "The only reason they have not been paid to Aveos to this point is that Canadian North believes it has a legitimate set-off claim, which it has tried, in vain, to discuss with your firm."

2. *To provide copy of February 2012 internal balance sheet.*

**Tab 2:** February 2012 Balance Sheet

**Tab 3:** Summary of the deferred revenue account for all customers which corresponds to the balance sheet account.

3. *To verify and indicate whether there are entries for March 2012 re: the running balance of the deferred revenue account.*

**Tab 4:** A revised Canadian North Account to March 31st which includes an outline of the costs applied by service line.

4. *To segregate the column costs applied to the three lines of service (January 2011 - February 2012); to provide the information as it would be provided to the auditors.*

See Tab 4. The Deferred Revenue account reflects revenue recognition deferrals for Components and Engines only and not for Fleet Management. The Canadian North account was not reviewed by Aveos auditors (owing most likely to its materiality) so no data was pulled for them.

The accounting file is a CD-Rom due to size.

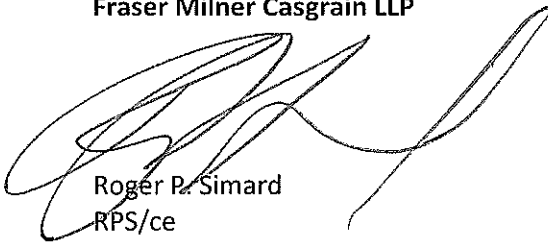
5. *To provide the termination date of the line maintenance services staff.*

All line maintenance employees were terminated March 20, 2012.

We remain,

Yours truly,

**Fraser Milner Casgrain LLP**



Roger P. Simard  
RPS/ce

Encl.

c.c.: M<sup>e</sup> Sylvain Rigaud, Norton Rose Canada  
M<sup>e</sup> Bernard Boucher, Blakes