

Court File No. CV-10-8647-00CL

Skyservice Airlines Inc.

SIXTEENTH REPORT OF THE RECEIVER

April 21, 2017

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

IN THE MATTER OF THE RECEIVERSHIP OF
SKYSERVICE AIRLINES INC.

**SIXTEENTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS RECEIVER**

INTRODUCTION

1. On March 31, 2010 (the “**Date of Appointment**”), FTI Consulting Canada Inc. was appointed as receiver (the “**Receiver**”) of all of the assets, undertakings and properties of Skyservice Airlines Inc. (“**Skyservice**”) pursuant to the order of the Honourable Mr. Justice Gans (the “**Receivership Order**”) granted upon the application of Thomas Cook Canada Inc. 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.43 as amended*. The proceedings under the Receivership Order will be referred to herein as the “**Receivership Proceedings**”.
2. On July 27, 2010, a procedure for the submission, evaluation and adjudication of claims against Skyservice (the “**Claims Procedure**”) was approved pursuant to the Order of the Honourable Mr. Justice Morawetz (the “**Claims Procedure Order**”).
3. Pursuant to the terms of various Orders issued during the Receivership Proceedings, the Receiver has sold or realized on all of the Skyservice assets.

4. On March 29, 2012, a Bankruptcy Order was granted against Skyservice by the Honourable Mr. Justice Morawetz in order to enable a trustee-in-bankruptcy to pursue certain pre-receivership transactions that may be voidable under the provisions of the BIA. FTI Consulting Canada Inc. was appointed as trustee (the “**Trustee**”). The proceedings under the Bankruptcy Order will be referred to herein as the “**Bankruptcy Proceedings**”.
5. On May 13, 2014, an order was granted by the Honourable by Mr Justice Brown, authorizing the Receiver to transfer to the Trustee from time to time funds for distribution to unsecured creditors in accordance with the BIA (the “**Funds Transfer Order**”). The Funds Transfer Order also approved the fees and expenses of the Receiver and its legal counsel to February 28, 2014.
6. This, the Receiver’s sixteenth report (this “**Report**”), is to inform the Court on the following:
 - (a) Receipts and disbursements for the period from the commencement of the Receivership Proceedings to March 31, 2017;
 - (b) The completion of the Claims Procedure;
 - (c) The remaining matters to be completed in the Receivership Proceedings;
 - (d) The status of the Bankruptcy Proceedings; and
 - (e) The Receiver’s motion (the “**Fee Approval & Discharge Motion**”) for an Order (the “**Fee Approval & Discharge Order**”) *inter alia*:
 - (i) Approving the actions, conduct and activities of the Receiver described in this Report;

- (ii) Approving the fees and expenses of the Receiver and its legal counsel for the period from March 1, 2014, to March 31, 2017, and the estimated fees and expenses of the Receiver and its legal counsel for the period from April 1, 2017, to the discharge of the Receiver;
- (iii) Authorizing the Receiver to dispose of the book, records and documents of Skyservice;
- (iv) Discharging and releasing the Receiver and terminating the Receivership, each effective upon the filing with the Court by the Receiver of a certificate confirming completion of the Receiver's remaining obligations (the "**Receiver's Completion Certificate**").

TERMS OF REFERENCE

- 7. In preparing this Report, the Receiver has relied upon unaudited financial information, other information available to the Receiver and, where appropriate, Skyservice's books and records and discussions with various parties (collectively, the "**Information**").
- 8. Except as described in this Report:
 - (a) The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook; and

- (b) The Receiver has not examined or reviewed financial forecasts and projections referred to in this Report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
9. The Receiver has prepared this Report in connection with the Fee Approval & Discharge Motion, scheduled to be heard on April 26, 2017. The Report should not be relied on for other purposes.
10. Future oriented financial information reported or relied on in preparing this Report is based on assumptions regarding future events; actual results may vary from forecast and such variations may be material.
11. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars. Capitalized terms not otherwise defined herein have the meanings defined in the Receivership Order or the previous Reports of the Receiver.

RECEIPTS AND DISBURSEMENTS FOR THE PERIOD TO MARCH 31, 2017

12. The receipts and disbursements for the period from the commencement of the Receivership Proceedings to March 31, 2017, are summarized below:

\$000	
Receipts:	
Cash	9,009.0
Sale of Assets	12,324.0
Accounts Receivable	6,083.0
Escrow Settlement	850.0
GST/HST and Other Tax Refunds	3,026.3
Interest	601.7
Insurance Proceeds	401.3
Other	184.2
Total Receipts	32,479.5
Disbursements:	
Personnel costs	1,738.0
Other Operating Expenses	2,938.9
Legal & Professional	7,948.1
Employee Profit Sharing Bonuses	64.2
Refund of Deposits	276.0
Bank Charges	6.8
Total Disbursements	12,972.0
Excess of Receipts over Disbursements	19,507.5
Distributions:	
Trust Claims	(1,756.7)
Secured Claims	(8,759.0)
Excess after Trust and Secured Distributions	8,991.8
Transfers to Bankruptcy Trustee	(3,957.7)
Excess after Transfers to Bankruptcy Trustee	5,034.1

13. The receipts and disbursements of the Receiver do not include \$3.75 million realized pursuant to the Gibralt Settlement Agreement, as hereinafter defined, as that payment was received by the Trustee in the Bankruptcy Proceedings.

THE CLAIMS PROCEDURE

14. Paragraphs 15 to 19 of the Receiver's Fifteenth Report stated:

“15. More than 1,100 claims were submitted in the Claims Procedure. Many of the claims that were submitted are complex and required significant accounting and legal analysis. In addition, a number of the claims were filed without providing sufficient information or supporting evidence. After reviewing such claims, the Receiver

identified missing information and followed up with many of these claimants to request the information required for the Receiver to adjudicate these claims. The Receiver reviewed and continues to review the additional information and evidence when provided. The Receiver also undertook its own inquiries of former Skyservice personnel and a review of Skyservice information and documentation in order to respond to certain claims. For all of these reasons, adjudication of claims has been time consuming and a small number of claims remain unresolved.

16. The Receiver has completed its assessment and adjudication of all Secured Claims submitted in the Claims Procedure. A number of claims were submitted as Secured Claims though the Thomas Cook Secured Claim is the only claim that has been accepted as a secured claim in accordance with the provisions of the Claims Procedure Order. The Thomas Cook Secured Claim was paid in full pursuant to Orders granted in the Receivership Proceedings. The remaining claims submitted as Secured Claims were either claims against the Employee Trust (as defined below) or had, in the opinion of the Receiver, no valid security.

17. As at the date of this report, the Receiver has completed its assessment of all but three unsecured claims submitted in the Claims Procedure. 1,108 claims totalling \$36,509,251 have been accepted as unsecured claims in accordance with the provisions of the Claims Procedure

Order, including a number of claims originally submitted as Secured Claims as described above.

18. Three unsecured claims in the aggregate amount of \$12,897,890 remain unresolved. The disputed components of the claims relate primarily to aircraft repair, aircraft return or lease termination damages. Further information has been requested from the claimants and the Receiver has engaged an industry expert to assist with the review of these claims.

19. The Receiver is continuing its efforts to consensually resolve these remaining claims. If a consensual resolution of the remaining claims cannot be reached in the near future, a Court determination of the claims will be necessary.”

15. Given the complexity of the three unresolved unsecured claims, the need for various expert analyses and the period of time it took to obtain responses from claimants, it took a significant period of time and effort to resolve those claims. However, the Receiver was ultimately able to consensually settle each of those claims in accordance with paragraph 16 of the Claims Procedure Order.
16. In addition, one additional unsecured claim was allowed following waiver by the Receiver of strict compliance with the requirements of the Claims Procedure Order, pursuant to paragraph 37 of the Claims Procedure Order.

17. As the Receiver proceeded to complete the Claims Procedure, it undertook a review of its records to ensure that all claims and potential claims were accounted for. In undertaking that review, the Receiver was unable to confirm whether or not the Notice to Creditors had been sent to plaintiffs in litigation outstanding at the Date of the Appointment, although notice was certainly provided to them through the publication of the Notice to Creditors in the National Post and on the Receiver's Website in accordance with paragraphs 7 and 8 of the Claims Procedure Order respectively.
18. Out of an abundance of caution, on October 21, 2016, counsel to the Receiver sent a letter, in the form attached as **Appendix A**¹ hereto, to each plaintiff or counsel listed on the summary of outstanding litigation provided to the Receiver by Skyservice employees early in the Receivership Proceedings, other than where:
- (a) The Court file showed that the litigation had been dismissed or discontinued prior to the Claims Bar Date;
 - (b) The litigation related to claims for which Skyservice had insurance and counsel to Skyservice and/or its insurer confirmed that the matter had been resolved; or
 - (c) A proof of claim had been filed in the Claims Procedure.
19. Each letter sent noted that the Receiver had no record of a proof of claim being submitted by the plaintiff and, accordingly, that any claim that the plaintiff may have had was barred and extinguished pursuant to the Claims Procedure Order. The addressee was asked to advise by no later than November 11, 2016, if they believed the foregoing to be in error. No responses were received².

¹ Two forms of letter are attached in Appendix A: one form for plaintiffs represented by counsel and one form for unrepresented plaintiffs.

² One letter was returned as the addressee was no longer at the address. Despite efforts to find an updated address, the Receiver was unable to do so.

20. Accordingly, the Claims Procedure, which was carried out in accordance with the Claims Procedure Order, was completed in November 2016.

MATTERS TO BE COMPLETED IN THE RECEIVERSHIP PROCEEDINGS

21. Once the Claims Procedure was completed, the only matters delaying the completion of the Receivership Proceedings, other than the completion of administrative and statutory duties, were the following:

- (a) The receipt of harmonized sales tax (“**HST**”) refunds totalling approximately \$25,000 from Canada Revenue Agency (“**CRA**”); and
- (b) The receipt of a final distribution in respect of a claim by Skyservice in the bankruptcy estate of Conquest Vacations Inc. (“**Conquest**”).

22. The HST refunds were withheld by CRA pending the filing by the Receiver of income tax returns. The tax returns were filed on February 15, 2017, and the HST refunds were received in March 2017.

23. The final distribution in respect of the claim by Skyservice in the Conquest bankruptcy was received from the trustee of the estate of Conquest in the amount of \$44,479.70 on March 1, 2017.

24. The Receivership Proceedings are now complete other than the following matters to be completed:

- (a) Filing of final statutory reporting and sales tax returns;
- (b) Payment of the final invoices in respect of fees and expenses of the Receiver and its counsel;
- (c) Recovery of any HST refund in respect of the final invoices of the Receiver and its counsel; and

- (d) The transfer of any remaining funds to the Trustee pursuant to the Funds Transfer Order for distribution in accordance with the provisions of the BIA.
25. It is currently anticipated that if the Fee Approval & Discharge Motion is granted, the preceding matters will be completed by no later than May 31, 2017.

STATUS OF THE BANKRUPTCY PROCEEDINGS

TRANSFER AT UNDERVALUE CLAIM

26. As noted in paragraph 45 of the Receiver's Fifteenth Report, matters to be completed in the Bankruptcy Proceedings at that time included the settlement or prosecution of claims in respect of certain transactions that may constitute transfers at undervalue or preferences under the provisions of the BIA.
27. Specifically, the Receiver had commenced an action against Gibralt Capital Corporation ("**Gibralt**") pursuant to section 96 of the BIA in respect of certain transactions that the Trustee asserted constituted transfers at undervalue (the "**Gibralt TUV Claim**"). After extensive analysis and negotiation, the Gibralt TUV Claim was settled in accordance with the provisions of the BIA, including Inspector approval, pursuant to a settlement agreement made as of October 10, 2014, between Gibralt and the Trustee (the "**Gibralt Settlement Agreement**").
28. The Gibralt Settlement Agreement provided for the settlement of the Gibralt TUV Claim on terms that included payment of \$3.75 million (the "**Settlement Payment**"), a consent Order dismissing the Gibralt TUV Claim without costs and mutual releases for the parties. The Settlement Payment was received by the Trustee on October 31, 2014.

WEPPA MATTERS ARISING FROM INTERIM DISTRIBUTION

29. An interim distribution to unsecured creditors with proven claims in the amount of 10% of such proven claims was paid by the Trustee to unsecured creditors, with the approval of the Inspector, on or around August 12, 2014 (the “**Interim Distribution**”).
30. Proven claims in the in the estate include claims of approximately 900 former employees in the aggregate amount of approximately \$6.3 million (the “**Employee Claims**”), primarily in respect of severance and termination amounts owing.
31. In addition to filing claims in the Claims Procedure, many of the former employees had also made claims for payment under the Wage Earner Protection Program Act (“**WEPPA**”). Service Canada made payments to claimants on account of “eligible wages”³ and, as a result, the Crown was entitled to a subrogated claim against the Skyservice estate in accordance with section 36 of WEPPA. Pursuant to the form filed by each employee making a claim under WEPPA, any employee making a WEPPA claim had assigned an amount of its Employee Claim equivalent to the amount paid by WEPPA to the Crown.
32. Monthly statements of account detailing the payments made in respect of eligible wage claims are supposed to be provided to the Trustee by Service Canada. Those statements allow the Trustee to reconcile the amounts to be deducted from distributions to former employees that it would make on account of Employee Claims and remit those amounts to Service Canada on account of the subrogated and assigned claims of the Crown (the “**WEPPA Subrogated Claims**”).

³ Which is defined in WEPPA to include severance pay and termination pay that relate to employment that ended during the six-month period ending on the date of the bankruptcy or the first day on which there was a receiver in relation to the former employer.

33. In this case, Service Canada did not provide the monthly statements of account. Consequently, when the Interim Distribution was made, no amounts were deducted from the amounts paid on account of Employee Claims in respect of the WEPPA Subrogated Claims. As a result, certain former employees received monies that should have been paid to Service Canada and no payment was made to Service Canada on account of the WEPPA Subrogated Claims.
34. Pursuant to WEPPA and the forms signed by each former employee in making a claim under WEPPA, in the event that any amount is received by the former employee that should have been paid to Service Canada, Service Canada is entitled to recover that amount from the former employee.
35. The Trustee determined that the issue could, in large part, be corrected in the final distribution to be made on account of the Employee Claims. In effect, where an amount should have been but was not deducted from an Employee Claim distribution and remitted to Service Canada on account of a WEPPA Subrogated Claim in the Interim Distribution, that deduction would be made from the final distribution in addition to any other required deduction. The net effect being that, in total over the Interim Distribution and the final distribution, both the former employee and Service Canada would be paid the correct amount.
36. However, for certain Employee Claims, there would not be enough payable on the final distribution to fully adjust for the WEPPA Subrogated Claim. As a result, following the final distribution those former employees would be overpaid by a small amount, with an equivalent under-payment to Service Canada. Accordingly, there would be no impact on the estate or on distributions to other creditors.
37. Counsel to the Trustee discussed the issue with the Department of Justice as counsel to the Crown and personnel responsible for the administration of claims under WEPPA (the “**WEPP Representatives**”). The Trustee proposed the following approach to correct the error:

- (a) The Trustee will make adjustments to the final distribution as described above to correct, to the extent possible, the payments on account of WEPPA Subrogated Claims;
 - (b) To the extent it wishes to do so, Service Canada can recover any additional amounts it is owed directly from the former employees that received such amounts in error; and
 - (c) No claim would be made by the Crown against the Skyservice estate, the Receiver, the Trustee or FTI Consulting Canada Inc.
38. The WEPP Representatives agreed to the Trustee's proposal and confirmed that no claim would be made by the Crown against the Skyservice estate, the Receiver, the Trustee or FTI Consulting Canada Inc., nor would it require any assistance to make claims for reimbursement from former employees. The Receiver understands that no recovery will be sought from the former employees, notwithstanding that the Crown would therefore not receive payment of all amounts to which it is entitled in respect of the WEPPA Subrogated Claims.

MATTERS TO BE COMPLETED IN THE BANKRUPTCY PROCEEDINGS

39. The only activity to be completed in the Bankruptcy Proceedings, other than statutory and administrative duties, is the final distribution to unsecured creditors (the "**Final Distribution**"). Based on the information currently available, and subject to obtaining the necessary approvals of the Trustee's final statement of receipts and disbursements, the Trustee estimates that the Final Distribution will be approximately 16.1% of Proven Claims of unsecured creditors. As noted earlier in this Report, the Interim Distribution was 10% of Proven Claims of unsecured creditors. Total distributions to unsecured creditors from the Skyservice estate are therefore expected to be approximately 26.1% of Proven Claims.

40. In accordance with the provisions of the BIA, the following steps must be undertaken in order for the Final Distribution to be made:
- (a) The Trustee must prepare its final statement of receipts and disbursements and final dividend sheet (collectively, the “**Final R&D**”);
 - (b) A meeting of inspectors must be convened to approve the Final R&D;
 - (c) Once approved by the Inspector, the Final R&D must be submitted to the Superintendent of Bankruptcy for its comment and approval;
 - (d) Once approved by the Superintendent of Bankruptcy, the Final R&D must be submitted to the bankruptcy registrar for its approval and taxation of the Trustee’s accounts, if required;
 - (e) Details of any dividends to be paid to former employees must be submitted to Service Canada for assessment of any employment insurance claw-back;
 - (f) Notice of the intention to pay the final dividend and apply for the Trustee’s discharge and the Final R&D must be sent to creditors with Proven Claims, the Superintendent of Bankruptcy and the registrar; and
 - (g) The fifteen day notice of intention to pay the final dividend must expire prior to the issuance of the Final Distribution.
41. In accordance with the provisions of the BIA, not less than thirty days after the payment of the final dividend the Trustee may apply to the Court for its discharge.

THE FEE APPROVAL & DISCHARGE MOTION

42. The Receiver respectfully seeks the Fee Approval & Discharge Order, *inter alia*:

- (a) Approving the actions, conduct and activities of the Receiver described in this Report;
- (b) Approving the fees and expenses of the Receiver and its legal counsel for the period to March 31, 2017, and the estimated fees and expenses of the Receiver and its legal counsel for the period from April 1, 2017, to the discharge of the Receiver;
- (c) Authorizing the Receiver to dispose of the book, records and documents of Skyservice;
- (d) Discharging and releasing the Receiver and terminating the Receivership, each effective upon the filing with the Court by the Receiver of a certificate confirming completion of the Receiver's remaining obligations (the "**Receiver's Completion Certificate**").

APPROVAL OF ACTIVITIES AND FEES

- 43. This Honourable Court has already approved the previous reports of the Receiver and the activities described therein.
- 44. Pursuant to paragraph 19 of the Receivership Order, the Receiver and its counsel have been paid, out of monies in the hands of the Receiver, their fees and expenses at their standard rates and charges from time to time as part of the costs of the Receivership.
- 45. Paragraph 18 of the Receivership Order states:

“THIS COURT ORDERS that the Receiver and its legal counsel shall pass their 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.”

46. The Receiver and its counsel, McCarthy Tétrault LLP (the “**Receiver’s Counsel**”) have maintained records of their professional time and costs. The fees and expenses of the Receiver and its counsel have already been approved for the period to February 28, 2014. The Receiver now respectfully seeks approval of its fees and expenses and the fees and expenses of the Receiver’s Counsel for the period March 1, 2014, to March 31, 2017, and their estimated fees to the termination of the Receivership Proceedings.
47. The total fees and expenses of the Receiver during the period March 1, 2014, to March 31, 2017, amount to \$204,307.43 (the “**Receiver Fees & Expenses**”) including \$192,673.50 for fees and \$11,633.93 for expenses, all excluding applicable taxes. The time spent by the Receiver’s personnel in the period is more particularly described in the affidavit of Mr. Nigel Meakin of the Receiver, sworn April 21, 2017, in support of the Receiver’s Fee Approval & Discharge Motion. A copy of the affidavit of Mr. Meakin is attached hereto as **Appendix B**.
48. The total fees and expenses of the Receiver’s Counsel during the period from March 1, 2014, to March 31, 2017, amount to \$151,775.46 (the “**Receiver’s Counsel Fees and Expenses**”), including \$147,816.00 for fees and \$3,959.46 for expenses, all excluding applicable taxes. The time spent by the personnel of the Receiver’s Counsel in the period is more particularly described in the affidavit of Ms. Sharon Kour of the Receiver’s Counsel, sworn April 20, 2017, in support of the Receiver’s Fee Approval & Discharge Motion. A copy of the affidavit of Ms. Kour is attached hereto as **Appendix C**.
49. Based on the information currently available and assuming no unforeseen events in the Receivership, the Receiver estimates that the total fees and expenses of the Receiver and the Receiver’s Counsel in the period from April 1, 2017, to the termination of the Receivership (the “**Subsequent Fees and Expenses**”) should not exceed \$75,000 plus sales taxes and expenses.

50. The Receiver respectfully submits that the Receiver's Fees and Expenses, the Receiver's Counsel Fees and Expenses are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Orders issued in the Receivership. The Receiver respectfully submits that the Subsequent Fees and Expenses are also reasonable in the circumstances and will be validly incurred in accordance with the provisions of the Orders issued in the Receivership. Accordingly, the Receiver respectfully seeks the approval of the Receiver Fees and Expenses, the Receiver's Counsel Fees and Expenses and the Subsequent Fees and Expenses.

DISPOSAL OF BOOKS AND RECORDS OF SKYSERVICE

51. Rule 68(2) and (3) of the *Bankruptcy and Insolvency General Rules*, states:

“68(2) Unless the court orders otherwise, the trustee⁴ shall, after being discharged, send to the latest known address of the debtor, bankrupt or officer of the bankrupt corporation, a written notice, unless there is a written waiver giving up the right to be notified, that they or their representative may, within the 30 days following the sending of the notice, take back any of the debtor's or bankrupt's books, records and documents to which subsection (1) does not apply.

(3) If no person has taken back the books, records and documents within 30 days after the sending of the notice or the giving of the waiver referred to in subsection (2), the trustee may dispose of them.”

52. The Income Tax Act requires that certain records of Skyservice be kept for a period six years. March 31, 2016, was the sixth anniversary of the Receivership Order being granted.

⁴ “Trustee” includes the Receiver for the purposes of Rule 68(2).

53. As Skyservice has no remaining directors, officers or employees, it is not possible for the Receiver or the Trustee to issue the written notice and no written waiver of the right of notification has been provided to the Receiver or the Trustee.
54. Accordingly, the Receiver now seeks an Order authorizing the destruction of books, records and documents of Skyservice.

TERMINATION OF RECEIVERSHIP AND DISCHARGE OF RECEIVER

55. As noted earlier in this Report, the Receivership Proceedings are now complete other than the following matters:
 - (a) Filing of final statutory reporting and sales tax returns;
 - (b) Payment of the final invoices in respect of fees and expenses of the Receiver and its counsel;
 - (c) Recovery of any HST refunds in respect of the final invoices of the Receiver and its counsel; and
 - (d) The transfer of any remaining funds to the Trustee pursuant to the Funds Transfer Order for distribution in accordance with the provision of the BIA.
56. The Receiver currently anticipates that the Receiver's Discharge Certificate would be filed within one week of receiving payment from CRA of any HST refunds in respect of the final invoices of the Receiver and its counsel.
57. Accordingly, the Receiver now seeks the Fee Approval & Discharge Order, *inter alia* providing for the termination of the Receivership Proceedings and discharge of the Receiver on the filing of the Receiver's Discharge Certificate. The Order for the termination of the Receivership Proceedings and the proposed ancillary relief related thereto are being sought by the Receiver at this time in order to maximize efficiency and avoid the need for additional future Court appearances.

The Receiver respectfully submits to the Court this, its Sixteenth Report.

Dated this 21st day of April, 2017.

FTI Consulting Canada Inc.
In its capacity as Receiver of Skyservice Airlines Inc.
And not in its personal or corporate capacity



Nigel D. Meakin
Senior Managing Director

Appendix A

Letters to Litigation Plaintiffs

Appendix B

**Affidavit of Mr. Nigel Meakin
Sworn April 21, 2017**

Appendix C

**Affidavit of Ms. Sharon Kour
Sworn April 20, 2017**