

**Supplement to the Fifth Report of  
Duff & Phelps Canada Restructuring Inc.  
as Court-Appointed Receiver of  
NMC Canada, Inc., 2515080 Nova Scotia  
Company and SKD Company**

September 16, 2013

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ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,  
R.S.C. 1985, C.C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY

SUPPLEMENT TO THE FIFTH REPORT OF  
DUFF & PHELPS CANADA RESTRUCTURING INC.  
AS COURT-APPOINTED RECEIVER OF  
NMC CANADA, INC., 2515080 NOVA SCOTIA COMPANY  
AND SKD COMPANY

September 16, 2013

## 1.0 INTRODUCTION

1. This report ("Supplemental Report") supplements the Receiver's report dated July 5, 2013 ("Fifth Report"). A copy of the Fifth Report is attached as Appendix "A" (without appendices).

### 1.1 Defined Terms

1. Unless otherwise noted in this Supplemental Report, all capitalized terms not otherwise defined herein have the meaning provided to them in the Fifth Report.

### 1.2 Purpose of this Report

1. The purpose of this Supplemental Report is to provide additional information to assist the Court in resolving the dispute regarding the funds in the Chrysler Trust Account, in light of information provided in the affidavit sworn on July 19, 2013 by Mary Ann Kirsch of Chrysler, Senior Manager, Head of Services and Marketing, Indirect Purchasing (the "Kirsch Affidavit") in response to the Fifth Report.

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### **1.3 Currency**

1. Unless otherwise noted, all currency references in this Report are to Canadian dollars.

### **1.4 Qualifications**

1. This Supplemental Report is subject to the qualifications set out in the Fifth Report.

## **2.0 CHRYSLER DISPUTE**

1. The Chrysler Trust Account was established in the CCAA proceedings to hold funds deposited by Chrysler pending resolution of an agreed and itemized list of unresolved issues between SKD and Chrysler arising from a settlement reached in May, 2009 between SKD and Chrysler. The settlement schedule is provided in Appendix "B" ("Original Trust Account Schedule") and reflects that approximately US\$3.174 million was placed in the Chrysler Trust Account<sup>1</sup>.
2. On May 19, 2009, the Monitor was directed by Chrysler to release US\$2.269 million to SKD pursuant to an email from BBK Ltd ("BBK"), financial advisor to Chrysler and Honda during the CCAA proceedings, which appended a schedule detailing the amounts to be released from the Chrysler Trust Account (the "Payments Upon Exit Schedule"). The May 19<sup>th</sup> email and the Payments Upon Exit Schedule are provided in Appendix "C".
3. The balance in the Chrysler Trust Account is approximately US\$828,000, plus interest which has accrued since 2009.
4. The settlement enabled Chrysler to remove its inventory and tooling that was in the possession of SKD at that time, and to re-source on an orderly basis to a new parts vendor or vendors.
5. The Chrysler Trust Account was initially under the control of Richter as Monitor. The Chrysler Trust Account is now under the control of D&P as Receiver.
6. The events leading to the establishment of the Chrysler Trust Account are provided in the Fifth Report.

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<sup>1</sup> A further US\$116,326 was placed in the Chrysler Trust Account on May 19, 2009.

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7. As detailed in the Fifth Report, the Receiver has recommended that US\$511,669 of the funds remaining in the Chrysler Trust Account be paid to the SKD estate and the remainder of the funds, being US\$318,703, be returned to Chrysler.
  8. Chrysler is seeking a return of all funds in the Chrysler Trust Account, plus an additional \$607,706, representing additional claims advanced against SKD since the establishment of the Chrysler Trust Account, which the Receiver understood to be a final resolution of all issues between Chrysler and SKD related to SKD's production of parts.
  9. Information responding to the Kirsch Affidavit is provided below.

**a. 5% Setoff Issue**

- Chrysler first started making payments for goods delivered under the Accommodation Agreement in March, 2009. It had not prior to that date paid for goods delivered by SKD during the CCAA proceedings because it setoff various pre-filing steel contras against those sales. When it did begin to pay SKD in March, 2009, Chrysler calculated the Professional Fee Setoffs at 5% of the gross payables<sup>2</sup>.
- Pursuant to section 2.6 of the Accommodation Agreement, SKD has always taken the position that the Professional Fee Setoff was capped at 5% of the net payables, being the amount paid by Chrysler to SKD. The Receiver agrees with this interpretation, as is discussed below.
- The issue as to whether the Professional Fee Setoff should be calculated at 5% of the gross payables (Chrysler position) or net payables (SKD's position) remained unresolved at the time Chrysler decided it wished to implement its resourcing to a new parts vendor. By calculating the Professional Fee Setoff against the gross payables, Chrysler is entitled to a larger setoff deduction in respect of its professional fees than it would be if it calculated the Professional Fee Setoff against the net payables.
- Chrysler is claiming US\$467,493<sup>3</sup> more than the Receiver and the Company believe it is entitled to claim in respect of Professional Fee Setoffs.

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<sup>2</sup> Gross payables – total payables, less credits.

<sup>3</sup> \$549,992 Canadian dollars based on the relevant exchange rate.

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- SKD and Chrysler ultimately agreed to a mechanism, being the placing of funds equivalent to the disputed amounts in the Chrysler Trust Account, to allow for an orderly resourcing by Chrysler, until these issues could be resolved. These issues remain outstanding and are the subject of this report.

**b. *Request for Documentation***

- After various efforts to try to advance the settlement of the unresolved issues, Chrysler's counsel, Borden Ladner Gervais LLP ("BLG"), sent an email to the Receiver's counsel, Goodmans LLP ("Goodmans") on September 28, 2010 setting out Chrysler's positions on the various disputed items.
- The Receiver reviewed SKD's files and worked with SKD's financial advisor (Conway Mackenzie, Inc. ("Conway")) and BBK to pull together various materials in response to BLG's September 28 email. The Receiver and Goodmans met with BLG on November 25, 2010 to discuss the Chrysler Trust Account issues.
- At that meeting, among other things, the Receiver advised Chrysler's counsel of its position on the disputed items, and also advised that it would require support for the professional fees claimed by Chrysler under the Accommodation Agreement.
- While the Receiver was preparing materials to respond to the Kirsch Affidavit, Goodmans requested that BLG provide support for the amount of professional fees incurred by Chrysler.
- As the Accommodation Agreement provides that only "actual and documented fees" can be claimed for setoff by Chrysler, Goodmans advised BLG that the Receiver was of the view that it is required to perform diligence confirming the professional fees claimed by Chrysler. In the most recent response from Chrysler's counsel, and notwithstanding the tenor of the response in other aspects, Chrysler appears to have undertaken to provide the information after this Supplemental Report is provided to them. The Receiver elected not to engage in a response to these emails other than to have its counsel confirm their understanding that the requested materials would be provided.
- A copy of the exchange of emails between counsel for the Receiver and counsel for Chrysler is attached as Appendix "D".

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**c. *Gross Payables Versus Net Payables***

- Section 2.6 of the Accommodation Agreement provides that the Customers are entitled to set off up to 5% of the “paid amount” of any invoice issued to them by SKD, in respect of Allowed Setoffs and Professional Fee Setoffs.
- The Receiver and SKD share the same interpretation of the term “paid amount”.
- During the negotiation of the Accommodation Agreement (the Receiver (then the proposed Monitor) was present during the negotiations), the parties settled on the wording of Article 2.6 and used the words “paid amount” to try to remove ambiguity over the meaning of “gross” and “net”, which was extensively discussed at the time (together with most other aspects of the Accommodation Agreement). Accordingly, the Professional Fee Setoff was to be capped at 5% of the amount actually paid by the Customer to SKD during the CCAA proceedings. The “paid amount” was intended to reflect the actual amount invoiced for goods purchased, less credits (claimed by the Customers) and steel contras (for steel paid by the Customers) - the remaining amount being the net payable.
- During the limited period that GM continued to be a customer of SKD during the CCAA proceedings (it re-sourced early in those proceedings), GM applied the Professional Fee Setoffs consistent with SKD’s and the Receiver’s interpretation of the Accommodation Agreement.
- Ford made an initial payment applying the 5% setoff against the gross payables, but after discussions with Conway, it thereafter applied the setoff amount against net payables in accordance with the Accommodation Agreement.
- In March of 2009, when Chrysler started to remit payments for goods delivered to it under the Accommodation Agreement, Chrysler asserted that it was entitled to charge 5% for Professional Fee Setoffs based on the gross invoices rendered by SKD. In its March 20, 2009 payment, Chrysler charged the 5% setoff amount against the gross payables included in the March 20, 2009 payment schedule (which included all invoices from the commencement of the CCAA proceedings).

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- Honda originally calculated its Professional Fee Setoffs in accordance with the Accommodation Agreement. However, in April, 2009, upon learning of Chrysler's position, Honda was advised by BBK to apply the 5% setoff against the gross payables and Honda therefore made a retroactive adjustment and deducted the 5% setoff on the gross payables and reduced its final payment to SKD.

**d. Cash Flow Projections**

- The cash flow projections referenced in the Kirsch Affidavit were prepared by SKD and its financial advisor Conway.
- Information regarding the preparation of the cash flow projections and the treatment of the Professional Fee Setoff in the cash flow projections is provided in an affidavit sworn by Timothy Zeeb on September 16, 2013 (the "Zeeb Affidavit").
- Paragraph 11 of the Kirsch Affidavit makes the following reference to support Chrysler's reliance on the cash flow projections to support its position on the manner to calculate the professional fee setoff:

*As noted in the First Report, RSM Richter Inc. stated that the cash flow projection "reflects...the terms of the Accommodation Agreement".*

- The above statement captures only a portion of the paragraph included in the proposed Monitor's report. The entire paragraph reads as follows:

*"The Company's cash flow projection for the period ending February 28, 2009 is appended to the Chen Affidavit as Exhibit "1". The projected cash flow reflects the Customers' production requirements throughout the period, as well as the terms of the Accommodation Agreement, including the Customer funding and accelerated payments terms. The Proposed Monitor has reviewed the projected cash flow and believes it to be reasonable."*



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- The purpose of the proposed Monitor's statement was to indicate that the cash flow projection was generally prepared on a basis consistent with the Accommodation Agreement. The Monitor was not attesting to a particular interpretation of a particular clause of the Accommodation Agreement. Further, the Monitor was always cognizant that if there was a cash flow deficiency, it would need to be funded by the Customers, otherwise the Company's operations would be discontinued. This is because the Company had no other source of funding for its operations during the CCAA period.

e. ***Response to Paragraph 26 of Kirsch Affidavit***

- In paragraph 26 of the Kirsch Affidavit, Chrysler claims that *"no further elaboration or reasons have ever been provided by the Receiver with respect to why it disagrees with Chrysler's position – other than its interpretation of section 2.6 of the Accommodation Agreement"*. This is not correct.
- After various discussions between Chrysler and the Receiver, on September 28, 2010, BLG sent a detailed email to Goodmans setting out Chrysler's position on several outstanding issues between SKD and Chrysler relating to payments made upon the exit from Brampton<sup>4</sup> (and during the CCAA proceedings), which email is attached as Exhibit "M" to the Kirsch Affidavit. Thereafter, the Receiver spent a significant period of time working with Conway and BBK to assemble various documents to resolve outstanding matters.
- On November 25, 2010, the Receiver and Goodmans met with BLG to provide Chrysler with an update on the Receiver's views on all issues, including specifically its view of Chrysler's proposed interpretation of section 2.6 of the Accommodation Agreement. In that regard, the Receiver advised Chrysler that, in its view, section 2.6 of the Accommodation Agreement was intended and understood by all parties to mean that the Professional Fee Setoffs were limited to 5 % of the net payables. At the conclusion of that meeting, the parties agreed that Chrysler would bring a motion to have the various issues resolved. No motion materials were ever filed by Chrysler, despite periodic attempts by the Receiver and Goodmans to spur action.

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<sup>4</sup> This is a reference to one of SKD's facilities.

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f. **MOPAR Inventory**

- Based on SKD's records, approximately \$24,300<sup>5</sup> of MOPAR inventory was shipped to Chrysler upon Chrysler's exit from the SKD premises.
- Pursuant to paragraph 24 of the Kirsch Affidavit, Chrysler claims that it received \$18,200 of the MOPAR inventory, and therefore the balance, \$6,100<sup>6</sup>, is not owed by Chrysler.
- Attached as Appendix "E" is a schedule summarizing the final MOPAR shipments to Chrysler, together with the related invoices and shipping documents. The summary reflects MOPAR shipments/sales totalling \$24,300. Copies of the supporting documentation were provided to BBK on September 28, 2010.
- Based on the above, it is the Receiver's position that \$24,300 is due to the estate in respect of this issue and that the balance of the MOPAR funds (US\$293,793) should be paid to Chrysler.

g. **Unreconciled Amount**

- Chrysler originally funded US\$1.305 million into the Chrysler Trust Account in respect of "*Missing Invoices – Recent*". This represented what SKD claimed was owing by Chrysler but for which Chrysler indicated that it did not have sufficient (or any) documentation to support SKD's claim. Of this amount, Chrysler agreed that US\$1.256 million could be released to SKD. The remainder, approximately US\$48,000, is referred to as the "Unreconciled Amount".
- Paragraph 28 of the Kirsch Affidavit states that "*the Receiver is not entitled to keep any of the Unreconciled Amount*" and "*neither SKD Canada nor the Receiver had been able to provide any documents to confirm that any parts were delivered to Chrysler for these amounts and cannot even locate invoices for the parts*".

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<sup>5</sup> The schedule prepared by SKD totalled \$25,300. It should have been \$24,300.

<sup>6</sup> An amount of \$7,100 was stated in the Kirsch Affidavit; however, the amount should be \$6,100 as a result of the error noted in the prior footnote.

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- Chrysler has asserted that the Receiver, on behalf of the estate, is not entitled to keep any of the Unreconciled Amount because neither SKD nor the Receiver has provided any documents to confirm that any parts were delivered to Chrysler for these amounts.
  - Neither SKD nor the Receiver was able to respond to Chrysler regarding this issue because, until June 4, 2010, Chrysler did not, or could not, advise of the invoices for which it required further supporting documentation.
  - On June 4, 2010, BBK provided a schedule (the “June 4 Schedule”) to the Receiver, which set out, among other things, the Unreconciled Amount. A copy of the June 4 Schedule is attached as Appendix “F”. This schedule reflected approximately \$179,000 - where Chrysler had previously claimed US\$48,000. Effectively, after the settlement, Chrysler increased its claim for “*Missing Invoices – Recent*” by \$102,000 (taking into account exchange rate fluctuations).
  - The June 4 Schedule included a list of invoices to support Chrysler’s claims of \$179,000. The Receiver searched through the Company’s electronic records and worked with Conway to locate documentation to attempt to locate support for the amounts now claimed by Chrysler. The Receiver was able to identify support for approximately \$88,000 of this amount. Because Chrysler never provided a list to support the original amount claimed in respect of the Unreconciled Amount (US\$48,000), the Receiver is unable to determine the extent to which the documentation it identified related to the US\$48,000 originally claimed by Chrysler.
  - At the time the Chrysler Trust Account was established, Chrysler authorized the release of all “*Missing Invoices – Recent*” funds except US\$48,000. Accordingly, it is the Receiver’s view that Chrysler should not be entitled to increase the amount of its claim subsequent to the establishment of the Chrysler Trust Account.
  - Copies of invoices and other supporting documentation related to the Unreconciled Amount totalling approximately \$88,000 were provided to BBK on September 28, 2010 and October 12, 2010 in response to discussions between the Receiver and BBK regarding the June 4 Schedule. Attached as Appendix “G” are copies of emails attaching the invoices and other supporting documentation.

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- The reconciliation of the Unreconciled Amounts was a significant and costly exercise. Significant time and cost would be required for both parties to continue this reconciliation – and it is unclear whether it would be fruitful for either party. Accordingly, the Receiver felt that the additional time and cost that would have been incurred trying to reconcile and resolve this issue may exceed the benefit to the estate and therefore suggested that this item be split evenly between the estate and Chrysler.

**h. *Additional Amounts Claimed by Chrysler***

- Paragraph 30 of the Affidavit sets out that *in addition* to the reimbursement to Chrysler of the entire balance of the Chrysler Trust Account, Chrysler believes that it is entitled to be paid a further \$607,706 (“Additional Claim”).
- The Additional Claim is over and above the amount agreed by SKD and Chrysler to be placed in the Chrysler Trust Account to allow Chrysler to re-source on an orderly basis.
- On May 15, 2009, Chrysler funded US\$3.174 million (as set out on the Original Trust Account Schedule) into the Chrysler Trust Account pending resolution of a specific number of agreed and identified issues. After negotiations, Chrysler agreed that approximately US\$2.269 million was properly due to SKD and could be released from trust. This amount was paid to SKD. That release of funds, in the view of the Receiver, is no longer available for revision or negotiation, nor was it intended to be. The agreed upon release from trust left US\$827,794 in the Chrysler Trust Account pending the resolution of the remaining items in an agreed list of specific issues. As detailed in the table below, the agreed upon list of specific issues, and the amount allocated to each item, was shown in the Original Trust Account Schedule.

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	\$US
Undisputed payables	(10,167)
Pricing differences	680
Missing parts bank invoices	2,299
Missing invoices – recent	48,606
5% setoff limitation	467,493
Credit memos	(1,484)
Disputed steel contra	(7,936)
MOPAR inventory	315,298
Finished goods inventory	13,920
Brampton prototype parts	(915)
<b>Total</b>	<b>827,794</b>

- On May 19, 2009, BBK sent an email to the Monitor authorizing the release to the Monitor of US\$2.269 million from the Chrysler Trust Account to pay various amounts owing to SKD (the “Settlement Amounts”). This was shown in the line item “*Total Payment Released by the Monitor*” in the “Payments Upon Exit Schedule” which was attached to the May 19 email (See Appendix “C”).
- The establishment of the Chrysler Trust Account was a mechanism to allow Chrysler to re-source on an orderly basis. It was not intended that Chrysler - or SKD - could or would re-open that settlement arrangement. The Receiver denies Chrysler’s attempt to do so now.
- It is therefore the Receiver’s position that Chrysler is not entitled to make claims for payment from the receivership estate of any amounts in excess of those paid to the Chrysler Trust Account. To the extent that Chrysler can show a legitimate loss outside of the items detailed in the Original Trust Account Schedule, Chrysler is entitled to an unsecured claim in SKD’s bankruptcy.
- In the alternative, if Chrysler is entitled to make any claims with respect to the Additional Claim apart from the specific disputes for which the funds were earmarked, the Receiver has reviewed, for the purposes of completeness, the further amounts claimed by Chrysler, and provides the following information to assist the Court.

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Type of Claim	\$
Unclaimed Post-Filing Amount	388,511
Pre-filing Unsecured claim	157,704
Captured in reconciliation of Chrysler Trust Account	61,491
<b>Total</b>	<b>607,706</b>

- With respect to the Unclaimed Post-Filing Amount (\$388,511), the Receiver provides the following information:
  1. Steel Contrás (\$110,759): The Receiver is of the view that Chrysler has provided documentation to evidence that, absent the settlement, Chrysler would have been entitled to these additional steel contrás.
  2. 5% Setoff (\$127,149): The Receiver is of the view that, absent the settlement (and subject to receiving documentation to support its professional fee claims), Chrysler would have been entitled to 5% of the amount of the net receivables paid into the Chrysler Trust Account (on account of Professional Fee Setoffs), being (\$106,814). It would not be entitled to a post-filing claim for the balance (\$20,335) as it is calculated on the gross payable amount.
  3. “Steel Scrap Debits” (\$39,363): The Receiver is of the view that Chrysler has provided documentation to evidence that, absent the settlement, Chrysler would have been entitled to these additional “steel scrap debits” (\$38,057). However, \$1,306 of this amount relates to post-filing “steel scrap debits” in respect of the “Windsor” plant, which does not appear to be related to SKD. Therefore, Chrysler is not entitled to this amount (\$1,306).
  4. Missing Invoices – Recent (\$102,370): The Receiver is unable to determine whether this is a valid claim given the documentation uncertainty between Chrysler and SKD. This issue is discussed above in section 9(f) above.

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5. Missing parts bank invoices (\$8,870): The amount claimed for “*Missing parts bank invoices*” on the Original Trust Account Schedule totalled \$3,630. Chrysler subsequently increased the amount claimed to \$12,500. Absent the settlement, in order to determine whether all or part of the additional claims could be allowed, significant time and cost would be required to continue this reconciliation and it is unclear whether it would be fruitful. The Receiver, again, takes the position that Chrysler cannot amend its claim subsequent to the establishment of the Chrysler Trust Account.

- Based on the foregoing, in the absence of the settlement, the Receiver is of the view that the maximum amount to which Chrysler would be entitled as a post-filing claim is \$255,630, before considering whether any of the Unreconciled Amount and/or its claim for missing parts bank invoices are bona fide deductions.
- With respect to the Pre-filing Unsecured Claim (\$157,704), Chrysler has provided documentation to support an unsecured pre-filing claim for “steel scrap debits” in the amount of \$151,523. However, Chrysler would not be entitled to an unsecured claim in respect of \$6,181 of the total amount claimed as it relates to the “Windsor” plant, which does not appear to be related to SKD.
- Lastly, Chrysler’s Additional Claim includes amounts it claimed previously and for which funds were deposited in the Chrysler Trust Account (\$61,491). This is comprised of debit memos (\$2,344), disputed steel contras (\$12,529) and Brampton finished goods (\$46,618). Because these amounts have already been included in the Chrysler Trust Account amounts, Chrysler is not entitled to claim these amounts again.

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### 3.0 CONCLUSION AND RECOMMENDATION

1. As noted above, although it was agreed on November 25, 2010 that Chrysler would bring a motion to deal with these issues, no motion materials were ever filed by Chrysler, despite periodic attempts by the Receiver and Goodmans to spur action.
2. On November 29, 2012, in an effort to resolve matters, the Receiver sent a letter to Chrysler's counsel outlining the Receiver's proposed offer to settle the outstanding issues. No response was received from Chrysler.<sup>7</sup>
3. On June 19, 2013, the Receiver provided Chrysler's counsel with draft materials in respect of the within motion, in an effort to resolve this matter without the need for a motion. The Receiver delayed filing these materials on several occasions in the hope of reaching a settlement. When Chrysler did not respond, the Receiver had to bring forward the within motion.
4. Given the length of time that these issues have remained unresolved, and the Receiver's desire to complete the receivership proceedings, the Receiver is seeking this Honourable Court's direction regarding the distribution of the funds from the Chrysler Trust Account.
5. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court make an order granting the relief detailed in Section 1.1 of the Fifth Report.

\* \* \*

All of which is respectfully submitted,

*Duff & Phelps Canada Restructuring Inc*

**DUFF & PHELPS CANADA RESTRUCTURING INC.  
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF  
SKD COMPANY, NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY  
AND NOT IN ITS PERSONAL CAPACITY**

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<sup>7</sup> The administration of the receivership estate and the bankruptcy proceedings was largely held in abeyance as a result of claims brought by the Administrator of certain of SKD's pension plans due to a decision of the Court of Appeal of Ontario in the Indalex case in 2010. Once that decision was overruled by the Supreme Court of Canada in 2012, the Receiver was able to move forward with its administration. The Receiver has no information as to why Chrysler took no steps during the intervening period to advance its issues that are not related to the SKD pension plans.



## **Appendix “A”**

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**Fifth Report of  
Duff & Phelps Canada  
Restructuring Inc.  
as Court-Appointed Receiver of  
NMC Canada, Inc., 2515080 Nova  
Scotia Company and SKD  
Company**

July 5, 2013

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Court File No.: 09-CL-7960

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, C.C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY

FIFTH REPORT OF  
DUFF & PHELPS CANADA RESTRUCTURING INC.  
AS COURT-APPOINTED RECEIVER OF  
NMC CANADA, INC., 2515080 NOVA SCOTIA COMPANY  
AND SKD COMPANY

July 5, 2013

## 1.0 Introduction

1. Pursuant to an order ("Initial Order") of the Ontario Superior Court of Justice (Commercial List) ("Court") made on January 21, 2009, NMC Canada, Inc. ("NMC"), 2515080 Nova Scotia Company ("2515") and SKD Company ("SKD") (collectively, the "Company") commenced proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") and RSM Richter Inc. ("Richter") was appointed as Monitor. A copy of the Initial Order is attached as Appendix "A".
2. On June 11, 2009, the Court issued an order amending the Initial Order, placing the Company in receivership and appointing Richter as Receiver ("Receiver") of the Company's property, assets and undertaking ("Receivership Order"). A copy of the Receivership Order is attached as Appendix "B".
3. On April 29, 2010, an order of the Court was made authorizing the Receiver to place NMC, 2515 and SKD into bankruptcy. On January 11, 2011, SKD was placed into bankruptcy and Richter was appointed as trustee in bankruptcy ("Trustee").
4. On May 26, 2011, NMC and 2515 were each placed into bankruptcy and Richter was appointed as trustee in bankruptcy of each of NMC and 2515.

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5. Pursuant to a Court order made on December 12, 2011 (“Substitution Order”), Duff & Phelps Canada Restructuring Inc. (“D&P”) was substituted in place of Richter as Receiver<sup>1</sup> as a result of D&P’s acquisition of the Toronto restructuring practice of Richter.

### **1.1 Purposes of this Report**

1. The purposes of this report (“Report”) are to:
  - a) Provide background information about the Company and these proceedings;
  - b) Advise the Court of an unresolved dispute between the Receiver and Chrysler Group LLC (“Chrysler”) regarding approximately US\$828,000 being held in a trust account (“Chrysler Trust Account”) by the Receiver, pending resolution of certain issues that arose between the Company and Chrysler during the CCAA proceedings (“Chrysler Dispute”);
  - c) Seek directions from the Court regarding a proposed resolution of the Chrysler Dispute; and
  - d) Recommend that the Court issue an order:
    - Directing the Receiver to distribute from the Chrysler Trust Account US\$318,703 to Chrysler and US\$511,669 to SKD’s estate; and
    - Approving the Receiver’s activities as set out in this Report.

### **1.2 Currency**

1. Unless otherwise noted, all currency references in this Report are to Canadian dollars.

### **1.3 Qualifications**

1. In preparing this Report, the Receiver has relied on the Company’s books and records, including information assembled by, and analyses performed by, Company employees and advisors. The Receiver has not performed an audit or other verification of such information.

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<sup>1</sup> On December 9, 2011, the assets used by Richter in its Toronto restructuring practice were acquired by D&P. Pursuant to the Substitution Order, D&P was substituted in place of Richter in certain ongoing mandates, including acting as Receiver in these proceedings. The licensed trustees/restructuring professionals overseeing this mandate prior to December 9, 2011 remain unchanged.

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## 2.0 Background

1. NMC and 2515 are the general partners of SKD. The only assets and liabilities of NMC and 2515 relate to SKD.
2. NMC and 2515 own 1% and 99% of SKD, respectively.
3. In addition to SKD's Canadian manufacturing operations, automotive parts manufacturing was carried on by SKD L.P. in the US and SKD de Mexico, S. de R.L. de C.V. ("SKD Mexico") in Mexico. (SKD L.P. and SKD Mexico are jointly referred to as "SKD US". Collectively, SKD and its related entities are referred to as the "SKD Group".)
4. The SKD Group was primarily a tier-one supplier of stampings and welded assemblies to the North American automotive industry.
5. Additional information concerning the Company and these proceedings is available in the various reports to Court and the motion materials filed by the Monitor, the Receiver and the trustee in bankruptcy in the CCAA, receivership and bankruptcy proceedings, respectively. Copies of these materials can be found on D&P's website at [www.duffandpHELPS.ca](http://www.duffandpHELPS.ca).

## 3.0 Chrysler Dispute

1. The Chrysler Trust Account was established in the CCAA proceedings to hold funds deposited by Chrysler pending resolution of certain unresolved issues between SKD and Chrysler arising from a settlement reached in May, 2009, between SKD and Chrysler. The settlement enabled Chrysler to remove its inventory and tooling that was in the possession of SKD at that time. The Chrysler Trust Account was initially under the control of Richter as Monitor. The Chrysler Trust Account is now under the control of the Receiver.
2. The events leading to the establishment of the Chrysler Trust Account are summarized as follows:
  - In early 2009, the Company's operations were being discontinued and Chrysler was in the process of resourcing the services provided to it by SKD. SKD was in possession of certain inventory and tooling in which Chrysler had an interest. Chrysler was indebted to SKD at that time.

- 
- On May 15, 2009, to effect its resourcing without disruption, Chrysler paid US\$3.174 million to the Chrysler Trust Account. Of that amount, US\$77,000 related to May, 2009 operating costs funded by Chrysler, with the balance relating to various other obligations, or potential obligations of Chrysler, as detailed in the chart included in section 3.1 below.
  - On May 19, 2009, Chrysler agreed to, and authorized the release to the Monitor of, US\$2.269 million from the Chrysler Trust Account to pay various amounts owing to SKD ("Settlement Amounts"). The Settlement Amounts related primarily to accounts receivable due to SKD and additional inventory purchases. It was not contemplated that any of these monies would be refundable to Chrysler.
  - After payment to the Monitor of the Settlement Amounts, US\$827,794 remained in the Chrysler Trust Account. The Settlement Amounts were transferred by the Monitor to SKD.
  - As at April 21, 2013, there was approximately US\$830,372 in the Chrysler Trust Account, inclusive of interest.
3. Over the last few years, the Receiver has on a number of occasions contacted Chrysler through its counsel in an effort to resolve the outstanding issues so that the funds could be released from the Chrysler Trust Account. The Receiver has recommended on a without prejudice basis to Chrysler how these monies should be allocated between Chrysler and the Receiver.
  4. The majority of the funds in dispute (approximately \$468,000) relate to the interpretation of the language in section 2.6 of an accommodation agreement, entered into among Chrysler, Ford Motor Company ("Ford") and Honda Mfg., a division of Honda Canada Inc. ("Honda") ("Chrysler, Ford and Honda are collectively referred to as the "Customers") and the Company, dated January 21, 2009, as amended from time to time (the "Accommodation Agreement"). Section 2.6 of the Accommodation Agreement limits Customer set-off rights. Additional details regarding this set-off dispute are included in section 3.1 below. A copy of the Accommodation Agreement is attached as Appendix "C".
  5. On November 29, 2012, the Receiver sent a letter to Chrysler's counsel outlining the Receiver's proposed offer to settle the outstanding issues. No response was received from Chrysler.
  6. On June 19, 2013, the Receiver provided Chrysler's counsel with draft materials in respect of this motion, in an effort to resolve this matter without the need for a motion. The Receiver has delayed filing these materials on several occasions. The Receiver has yet to hear from Chrysler with respect to this motion.

7. Given the length of time that these issues have remained unresolved, and the Receiver's desire to complete the receivership proceedings, the Receiver is seeking this Honourable Court's direction regarding the distribution of the funds from the Chrysler Trust Account. If the relief requested is granted, the Receiver proposes to transfer the estate funds from the Chrysler Trust Account to SKD's bankruptcy estate for distribution by the Trustee to SKD's unsecured creditors; SKD's secured creditors have been paid in full.

### 3.1 Proposed Allocation of Funds

1. The balance in the Chrysler Trust Account is comprised of the amounts set out in column C in the chart below, plus approximately US\$2,577 of interest. The allocations provided in columns A, B and C are based on schedules provided to the Monitor on May 19 and 26, 2009, by BBK Ltd., Chrysler's financial advisor. Copies of those schedules are attached as Appendix "D".

	Total (A)	Payment (B)	Balance (C)	Proposed Reimbursement to Chrysler (D)	Proposed Payment to Receiver (E)	Notes
Undisputed Amounts						
Undisputed payables	901,440	913,530	(12,090)	(12,090)	-	a
Undisputed steel contras	(143,353)	(145,276)	1,923	1,923	-	a
Net undisputed payables	758,087	768,254	(10,167)	(10,167)	-	
Disputed Amounts						
Pricing differences	680	-	680	340	340	b
Missing parts bank invoices	61,704	59,405	2,299	1,150	1,150	b
Missing invoices – recent	1,304,557	1,255,951	48,606	24,303	24,303	b
Setoff limitation	467,493	-	467,493	-	467,493	c
Credit/debit memos	(39,842)	(38,357)	(1,484)	(742)	(742)	b
Steel contras	(212,992)	(205,056)	(7,936)	(3,968)	(3,968)	b
Net disputed payables	1,581,600	1,071,943	509,658	21,082	488,576	
Inventory to be purchased						
MOPAR inventory	315,298	-	315,298	293,793	21,505	d
Brampton finished goods inventory	373,604	359,684	13,920	13,920	-	e
Brampton prototype parts inventory	68,189	69,103	(915)	(915)	-	a
Total inventory	757,091	428,787	328,304	306,799	21,505	
Subtotal	3,096,778	2,268,984	827,794	317,714	510,081	
May funding	77,000	77,000	-	-	-	
Interest	-	-	-	989	1,588	
Total	3,173,778	2,345,984	827,794	318,703	511,669	



- 
2. The Receiver's recommended treatment for each unresolved item in the table above is as follows:
- a. Chrysler funded the payment in US dollars. As a result of foreign exchange fluctuations, Chrysler underpaid SKD by US\$12,090; this amount should be paid to the estate.
  - b. These amounts, which relate to pricing differences, missing parts bank invoices and other missing invoices have not been reconciled but are immaterial. The cost to reconcile each item would likely outweigh the benefit to either Chrysler or the Receiver; accordingly, the Receiver recommends that these amounts be shared equally by Chrysler and SKD's estate.
  - c. Based on the Receiver's interpretation of section 2.6 of the Accommodation Agreement, the Customers are entitled to set off up to 5% of the paid amount of any invoice issued to them by SKD in respect of Allowed Setoffs<sup>2</sup> and Professional Fee Setoffs<sup>3</sup>. It is the Receiver's interpretation that the "paid amount" means the amount invoiced for goods purchased, less credits and *steel contras* [emphasis added]. Chrysler applied the 5% setoff against the invoiced amount, net of credits, but prior to the application of the steel contras. The effect of this is that the aggregate amounts which Chrysler applied on account of Allowed Setoffs and Professional Fee Setoffs exceeded by US\$468,000 the amount to which the Receiver believes Chrysler is entitled. It is the Receiver's position that Chrysler's interpretation is incorrect, and that this amount should be paid to the estate pursuant to the terms of the Accommodation Agreement. Throughout the CCAA proceedings until the cessation of SKD's operations, Ford and General Motors<sup>4</sup> interpreted this provision in a manner consistent with the Receiver's interpretation. Honda originally applied the 5% setoff in accordance with the Receiver's interpretation of "paid amount"; however, on learning of Chrysler's interpretation of this provision it amended its calculation.

---

<sup>2</sup> "Allowed Setoffs" means setoffs, recoupments or deductions for nonconforming products, quality problems, unordered or unreleased parts returned to the Company, short shipments, misshipments, premium freight charges (not caused by the Customer), incorrect invoices, mispricing, duplicate payments or billing errors, but excluding any special, incidental or consequential damages.

<sup>3</sup> "Professional Fee Setoffs" means the actual and documented professional fees incurred by the Customers relating to the Company.

<sup>4</sup> General Motors was not a party to the Accommodation Agreement; however, it was a party to the accommodation agreement entered into between SKD L.P. and certain customers of the US operations, which had similar terms to the Accommodation Agreement. At the commencement of the CCAA proceedings General Motors purchased inventory from the Company and applied the setoffs referred to in section 2.6 of the Accommodation Agreement in accordance with the Receiver's interpretation of that section.

- 
- d. MOPAR refers to service part inventory that SKD maintained for Chrysler. At the time the Chrysler Trust Account was established, approximately US\$315,000 was funded by Chrysler in respect of the Chrysler MOPAR inventory reflected on the Company's books and records. Chrysler ultimately purchased MOPAR inventory with a total value of US\$21,505, which remains unpaid. Accordingly, the SKD estate should receive the amount of US\$21,505 in respect of the purchased MOPAR inventory and the balance, US\$293,793, should be paid to Chrysler.
  - e. At the time the Chrysler Trust Account was established, approximately US\$374,000 was funded by Chrysler for Chrysler finished goods inventory reflected on the Company's books and records. Actual finished goods purchased by Chrysler (approximately US\$360,000) were less than the estimated finished goods available for purchase (approximately \$374,000); accordingly, the balance of funds allocable to this inventory, being US\$13,920, should be paid to Chrysler.
2. Based on the analysis set out above, the Receiver is of the view that US\$318,703 should be paid to Chrysler from the Chrysler Trust Account and the balance in the account, being US\$511,669, should be paid to SKD's estate.

#### 4.0 Recommendation

1. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court make the Order granting the relief detailed in Section 1.1(d) of this Report.

\* \* \*

All of which is respectfully submitted,

*Duff & Phelps Canada Restructuring Inc.*

**DUFF & PHELPS CANADA RESTRUCTURING INC.  
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF  
SKD COMPANY, NMC CANADA INC. AND 2515080 NOVA SCOTIA COMPANY  
AND NOT IN ITS PERSONAL CAPACITY**

## **Appendix “B”**

---

**Bezner, Lana**

**From:** Douglas Murray [DMurray@e-bbk.com]  
**Sent:** Tuesday, May 26, 2009 2:25 PM  
**To:** Tim R. Zeeb  
**Subject:** SKD - Excel file of payments  
**Follow Up Flag:** Follow up  
**Flag Status:** Flagged  
**Attachments:** SKD- summary-Chrysler payment by entity.xls

Tim,

Here an excel file with the calculation of the balance held by the monitor.

Regards,

Doug

(See attached file: SKD- summary-Chrysler payment by entity.xls)

\*\*\*\*\*

Douglas Murray  
BBK  
400 Galleria Officentre | Suite 400 | Southfield | MI | 48034  
Direct: 248-603-6329 | Fax: 248-603-6330 | Cell: 313-608-4650  
E-mail: dmurray@e-bbk.com | www.e-bbk.com

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**SKD Company (Canada)**  
**ALLOCATION OF PAYMENT BY CHRYSLER ENTITY**  
*As of May 14, 2009*

In SCAD	Chrysler Canada	Chrysler LLC	Unknown	Totals	Payment to SKD	Balance w/ Monitor
<b>Undisputed:</b>						
Undisputed Payables	\$ 716,364	\$ 344,153		\$ 1,060,518	\$ 1,060,518	-
Undisputed Steel Contra			(168,651)	(168,651)	(168,651)	-
Net Undisputed Payable	\$ 716,364	\$ 344,153	\$ (168,651)	\$ 891,867	\$ 891,867	-
<b>Disputed:</b>						
Pricing Differences		\$ 800		\$ 800	\$ -	\$ 800
Missing Parts Bank Invoices	72,593			72,593	68,964	3,630
Missing Invoices - Recent	1,081,489	453,283		1,534,773	1,458,034	76,739
Setoff Limitation			549,992	549,992	-	549,992
Credit/Debit Memos			(46,872)	(46,872)	(44,529)	(2,344)
Total Disputed Payables	1,154,083	454,083	503,119	2,111,285	1,482,469	628,816
Disputed Steel Contra			(250,579)	(250,579)	(238,050)	(12,529)
Net Disputed Payable	1,154,083	454,083	252,540	1,860,706	1,244,419	616,287
<b>Inventory to be Purchased:</b>						
Brampton Finished Goods (1)			439,534	439,534	417,557	21,977
MOPAR Inventory (1,2)			370,939	370,939		370,939
Brampton Prototype Parts - Invoice # 80346		80,222		80,222	80,222	-
May Funding - Brampton - 1 week of Salaries			90,588	90,588		-
<b>Totals</b>	<b>\$ 1,870,447</b>	<b>\$ 878,459</b>	<b>\$ 984,951</b>	<b>\$ 3,733,856</b>	<b>\$ 2,634,065</b>	<b>1,099,203</b>

In \$US	Chrysler Canada	Chrysler LLC	Unknown	Totals		
<b>Undisputed:</b>						
Undisputed Payables	\$ 608,910	\$ 292,530	\$ -	\$ 901,440	\$ 913,530	(12,090)
Undisputed Steel Contra			(143,353)	(143,353)	(145,276)	1,923
Net Undisputed Payable	\$ 608,910	\$ 292,530	\$ (143,353)	\$ 758,087	\$ 768,254	(10,167)
<b>Disputed:</b>						
Pricing Differences	\$ -	\$ 680	\$ -	\$ 680	\$ -	\$ 680
Missing Parts Bank Invoices	61,704			61,704	59,405	2,299
Missing Invoices - Recent	919,266	385,291		1,304,557	1,255,951	48,606
Setoff Limitation			467,493	467,493	-	467,493
Credit/Debit Memos			(39,842)	(39,842)	(38,357)	(1,484)
Total Disputed Payables	980,970	385,971	427,651	1,794,592	1,276,999	517,594
Disputed Steel Contra			(212,992)	(212,992)	(205,056)	(7,936)
Net Disputed Payable	980,970	385,971	214,659	1,581,600	1,071,943	509,658
<b>Inventory to be Purchased:</b>						
Brampton Finished Goods (1)			373,604	373,604	359,684	13,920
MOPAR Inventory (1,2)			315,298	315,298	-	315,298
Brampton Prototype Parts - Invoice # 80346		68,189		68,189	69,103	(915)
May Funding - Brampton - 1 week of Salaries			77,000	77,000	116,326	-
<b>Totals</b>	<b>\$ 1,589,880</b>	<b>\$ 746,690</b>	<b>\$ 837,208</b>	<b>\$ 3,173,778</b>	<b>\$ 116,326</b>	<b>\$ 2,268,984</b>
Conversion Rate	0.85					
Notes:						
(1) Inventory has not been counted by Chrysler, so a portion of the amount may be disputed.						
(2) MOPAR inventory has also not been counted; it is believed much is not usable.						

0.861400001

## **Appendix “C”**

## Bezner, Lana

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**From:** MSchumacher@e-bbk.com  
**Sent:** Tuesday, May 19, 2009 3:15 PM  
**To:** Kofman, Bobby  
**Cc:** Bezner, Lana; jlatham@goodmans.ca; mak@chrysler.com;  
jsawyer@cerberusoperations.com; chill@blgcanada.com; amasse@e-bbk.com;  
dmurray@e-bbk.com; JChen@skdautomotive.com; jkotas@c-m-d.com; TZeeb@c-m-  
d.com; sseigel@langmichener.ca; cgarrah@langmichener.ca  
**Subject:** SKD: Release of Funds to SKD  
**Attachments:** SKD Chrysler Final Payments.pdf

Bobby -

- 1) Chrysler agrees to accept the May budget for Brampton as proposed by SKD and will provide the funding for May operations on an unsecured basis.
- 2) Per the attached schedule, you are directed by Chrysler to transfer to SKD \$CAD 2,634,064.95 plus \$USD 193,326.00 as payment for:
  - a) 100% of the invoiced amount for reconciled shipments from SKD to Chrysler;
  - b) 100% of the invoiced amount for prototype parts produced by SKD for Chrysler;
  - c) 95% of the invoiced amount for parts shipped by SKD to Chrysler but not yet received by Chrysler;
  - d) 95% of the value of finished goods remaining at SKD's Brampton facility; and
  - e) the budgeted amount of cash required to operate SKD's Brampton facility for the month of May.

Let me know if there are any questions.

take care...

- Mark

(See attached file: SKD Chrysler Final Payments.pdf)

Mark A. Schumacher  
BBK  
400 Galleria Officentre | Suite 400 | Southfield | MI | 48034  
direct: 248.603.8355 | fax: 248.603.8356 | mobile: 248.514.8750  
e-mail: [mschumacher@e-bbk.com](mailto:mschumacher@e-bbk.com) | [www.e-bbk.com](http://www.e-bbk.com)

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**SKD Company (Canada)**  
**PAYMENTS UPON EXIT**

	<u>\$ CAD</u>	<u>\$ USD</u>
<b><u>Funding from Chrysler to Monitor</u></b>		
Funds Wired to Monitor on May 15, 2009		\$ 3,173,778.00
Funds Wired to Monitor on May 19, 2009		<u>116,326.00</u>
<b>Total Funding Provided to Monitor</b>		<b><u>\$ 3,290,104.00</u></b>
 <b><u>Funding from Monitor to SKD</u></b>		
Reconciled Payables		
Chrysler LLC	344,153.23	
Chrysler Canada	716,364.38	
Steel Offload	<u>(168,651.00)</u>	
Total Reconciled Payables	891,866.61	
Invoice for Prototype Parts	80,222.00	
Partial Payments for Unreconciled Amounts	1,244,419.04	
Partial Prepayment for Unshipped Parts	417,557.30	
Payment for May Costs at Brampton		<u>193,326.00</u>
<b>Total Payment Released by Monitor</b>	<b><u>\$ 2,634,064.95</u></b>	<b><u>\$ 193,326.00</u></b>
Amount Funded by Chrysler to Monitor		\$ 3,290,104.00
Amounts Funded by Monitor to SKD		
in \$ USD		(193,326.00)
in \$ CAD	(2,634,064.95)	<u>(2,268,983.55)</u>
<b>Amount Held by Monitor for Disputes</b>		<b><u>\$ 827,794.45</u></b>



## **Appendix “D”**

## Bezner, Lana

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**From:** Latham, Joe <jlatham@goodmans.ca>  
**Sent:** Thursday, August 29, 2013 4:42 PM  
**To:** Kofman, Bobby; Draper, Shelby; Bezner, Lana  
**Cc:** Myers, Fred; Anderson, Michel  
**Subject:** FW: SKD re: Chrysler

fyi

---

**From:** Latham, Joe  
**Sent:** Thursday, August 29, 2013 4:42 PM  
**To:** 'Hill, Craig J.'; Myers, Fred  
**Subject:** RE: SKD re: Chrysler

Craig, as noted previously, we advised as early as November of 2010 that the Receiver would require proof of the fees. There is no new or fresh "tact" being taken, and your characterization of the Receiver trying "to see if anything sticks" is inappropriate for a number of reasons. We are also unsure what your apparent threat about costs means. The total amount claimed is about \$1.17 million, and the Receiver is merely doing what it should, and what is permitted by the Accommodation Agreement, to undertake some due diligence on the amount.

All of that said, we appreciate your confirmation that you will provide the requested invoices in response to our report. Accordingly, we will reference this communication string in the reply materials.

Thank you.

Joe Latham

---

**From:** Hill, Craig J. [<mailto:CHILL@blg.com>]  
**Sent:** Thursday, August 29, 2013 10:34 AM  
**To:** Myers, Fred  
**Cc:** Latham, Joe  
**Subject:** RE: SKD re: Chrysler

As I have expressed before, I doubted that the Receiver genuinely believes that Chrysler did not spend professional fees in excess of \$1 million where it engaged financial advisors and both Canadian and US counsel on what was a difficult matter. It did not raise the issue in its report, where the dispute seemed to be limited to its interpretation of the language in the Accommodation Agreement. In our view, the Receiver appears to want to expand its position to any number of possible attacks to see if anything will stick. The estate will suffer the consequences in professional fees from the tact taken by the Receiver. It is our view that such a course of action is not risk free.

I took Joe's email to be confirmation that the Receiver wants to add the quantum of professional fees to the list of issues we will be fully engaging on in the receivership proceeding. I have asked Dickinson Wright and BBK to provide me with copies of their invoices and we will file them in response to the Receiver's formalization (and framing in the record) of its dispute in its responding material. I think it is unlikely that we will have the invoices assembled prior to the date the Receiver's material is due.

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**From:** Myers, Fred [<mailto:fmyers@goodmans.ca>]

**Sent:** August-28-13 5:26 PM

**To:** Hill, Craig J.

**Cc:** Latham, Joe

**Subject:** RE: SKD re: Chrysler

Craig,

Can you please advise as to when we can expect to receive a response to Joe's email below. As you know, our time is limited and we are hoping to have access to relevant documents on a timely basis.

**Fred Myers**

**Goodmans LLP**

416.597.5923

[fmyers@goodmans.ca](mailto:fmyers@goodmans.ca)

Bay Adelaide Centre

333 Bay Street, Suite 3400

Toronto, ON M5H 2S7

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---

**From:** Latham, Joe

**Sent:** Wednesday, August 14, 2013 6:15 PM

**To:** Hill, Craig J.; Myers, Fred

**Subject:** RE: SKD re: Chrysler

Craig,

Thanks for your email. First, our request is not to an attempt to "approve" your fees, but rather to ensure that the quantum claimed by Chrysler is "actual and documented". As you may know, the Accommodation Agreement in section 2.6 provides that Customers are only entitled to set off "actual and documented fees incurred by the Customers in relation to the Supplier". Second, it appears that you do not recall that this topic was raised previously. This is one of the problems with the fact that about 4 years have passed on this matter. You may recall that, in our meeting with you on November 25, 2010 to walk through all of the various points in your September 28, 2010 email, we clearly indicated then that we would need proof of the fees which Chrysler claims to be entitled to set off. At the conclusion of that meeting, we agreed that a motion would be necessary, and this motion is the ultimate result of that.

As to requests of the other customers for proof, they were far smaller than Chrysler, but if they seek to claim more than they did at the time, we obviously have the right to ask.

With respect to the procedural issues and the schedule, we agree that the schedule does not expressly speak to this production. However, if you refuse, we will have to put in evidence that you did refuse, and then we will have to deal with that issue before Justice Brown, who I do not think will be favourably disposed to further delays and these kinds of refusals, especially where the underlying document specifies that the fees are to be actual and documented. We would rather fight about fewer issues, not more.

Please advise. We look forward to hearing from you.

Joe Latham

---

**From:** Hill, Craig J. [<mailto:CHILL@blg.com>]  
**Sent:** Tuesday, August 13, 2013 10:14 AM  
**To:** Myers, Fred  
**Cc:** Latham, Joe  
**Subject:** RE: SKD re: Chrysler

Fred: Perhaps not in order of relevance, my response is as follows:

1. The issue of whether the professional fee amounts were actually incurred has never been raised by the Receiver in the four years since the Accommodation Agreement was entered into. In fact, the Receiver has always accepted the setoff amount (provided that it was 5% net) and has never asked any of the customers for proof of any of the professional fee setoff amounts during the proceeding. To date (based on the material filed by the Receiver so far), the payment of the professional fees has not been an issue. If the Receiver wants to now (for the first time) make the payment of professional fees an issue, it is entitled to do so and can raise the issue in its material if it sees fit. At that point, we would all understand that the Receiver considers it necessary for all of us to participate in an inquiry of professional fees.
2. The professional fees in the setoff under the Accommodation Agreement are not subject to approval by the Court or the Receiver. To the extent that any fee support is relevant, it will be our position that it is limited to invoices and proof of payment – to show the fees actually incurred. Docket level support is not relevant for the Receiver or the Accommodation Agreement.
3. The endorsement of Browne J. dated July 26 indicates that the next step in the process is for the Receiver to file its Reply materials by Sept. 16, 2013. The commencement of an examination process (on “inspection”) is not contemplated by the endorsement or the rules.



**Craig J. Hill**

**Partner**

T 416.367.6156 | F 416.361.7301 | M 416.859.4618 | [chill@blg.com](mailto:chill@blg.com)  
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**From:** Myers, Fred [<mailto:fmyers@goodmans.ca>]  
**Sent:** August-12-13 5:07 PM  
**To:** Hill, Craig J.  
**Cc:** Latham, Joe  
**Subject:** RE: SKD re: Chrysler

Craig,

I now see that the total professional fees being claimed by your client includes an additional \$619,107. In order for the Court to assess your client's entitlement to a further \$549,992, we need to review the invoices and dockets for the full amount of course. Please treat my request below as being for all professional fees claimed by your client from SKD in the aggregate amount of \$1,169,099.

Fred

**Fred Myers**  
**Goodmans LLP**

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[fmyers@goodmans.ca](mailto:fmyers@goodmans.ca)

Bay Adelaide Centre  
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Toronto, ON M5H 2S7

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---

**From:** Myers, Fred  
**Sent:** Monday, August 12, 2013 4:38 PM  
**To:** 'Craig Hill'  
**Cc:** Latham, Joe  
**Subject:** SKD re: Chrysler

Craig,

Joe has asked me to assist in the litigation between our respective clients. I understand that we are to deliver our responding evidence by September 16, 2013. In paragraph 27 (and elsewhere) of Ms Kirsch's affidavit, she makes reference to an amount of \$549,992 that your client alleges it is entitled to set off for professional fees incurred in respect of the SKD CCAA proceeding. Please provide us with copies of all professional firm invoices, including docket level back-up, upon which your client relies to support that setoff claim. Whether under Rule 30.04(2) or in anticipation of the cross-examination of Ms Kirsch, the proof of the quantum of your client's claim is in issue, so the efficient course is to provide the documents to us as early as possible.

Thank you for your cooperation.

Fred

**Fred Myers**  
**Goodmans LLP**

416.597.5923

[fmyers@goodmans.ca](mailto:fmyers@goodmans.ca)

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\*\*\*\*\* Attention \*\*\*\*\*

This communication is intended solely for the named addressee(s) and may contain information that is privileged, confidential, protected or otherwise exempt from disclosure. No waiver of confidence, privilege, protection or otherwise is made. If you are not the intended recipient of this communication, please advise us immediately and delete this email without reading, copying or forwarding it to anyone.

## **Appendix “E”**

**Bezner, Lana**

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**From:** Bezner, Lana  
**Sent:** Tuesday, September 28, 2010 5:09 PM  
**To:** Douglas Murray  
**Subject:** SKD - Chrysler Trust Account  
**Attachments:** DMTOR-#270732-v1-Chrysler\_-\_Invoices\_and\_Daily\_Ship\_Details.PDF; DMTOR-#270747-v1-Chrysler\_-\_Mopar\_Inventory.PDF

Hi Doug,

Further to our call on Friday attached please find the following:

1. "Chrysler - Invoices and Daily Ship Details". This includes copies of invoices for invoice numbers 4066199, 4066308, 4066409, 4066523 and 406667 and detailed shipping reports for invoice numbers 4067482, 4067706, 4067712 and 4067713.
2. "Chrysler - Mopar Inventory". This includes the details related to the \$25,000 of Mopar inventory purchased by Chrysler.

Please give me a call with any questions regarding the attached. I will forward additional information as it becomes available.

Thanks,  
Lana

**Lana Bezner**

**RSM Richter Inc.**

200 King Street West, Suite 1100, Toronto, ON M5H 3T4

Tel: 416.932.6009 Fax: 416.932.6200

[lbezner@rsmrichter.com](mailto:lbezner@rsmrichter.com) [www.rsmrichter.com](http://www.rsmrichter.com)



**SKD Automotive Group - Brampton Division**  
**Final Mopar Shipments**  
**Final Destination USA NO GST**

<b>Invoice</b>	<b>Date</b>	<b>Parts</b>	<b>Pkg Cost</b>	<b>Total</b>
4067778	5/28/2009	1,476.79	1,020.00	2,496.79
4067779	5/28/2009	671.80	16.00	687.80
4067780	5/28/2009	6,022.94	786.60	6,809.54
4067781	5/28/2009	7,025.54	65.75	7,091.29
4067782	5/28/2009	171.00	1,284.00	1,455.00
4067783	5/28/2009	5,496.11	1,263.52	6,759.63
<b>Total</b>				<b>\$ 25,300.05</b>



Invoice

Remit To SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON ONTARIO  
L9T 3C1

Invoice No 04067783  
Date: 05/28/2009  
Customer No 00000  
Supplier No 0083B  
Sales Agent  
GST#:  
BOL# 0000103006  
SID# 000073141

Bill To CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

Ship To CENTER LINE PARTS DISTRIBUTION  
26311 LAWRENCE AVENUE  
CENTER LINE MICHIGAN 48015  
United States

VAT#: 38-2673623-00	F.O.B./Terms		
Our Order No	Customer Purchase Order No	Shipped Via	Date Shipped
04067783	See Below	FACA	05/28/2009
			SKD BRAMPTON NET 30 APPROX

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
190	04451834	SUPT BRKT - RR BUMPER REINF Customer PO. : 08744124 Customer Amendment Number: J CUM Quantity : 190 (Cum including this shipment) Adjustments:	EA	190	2.72070	516.93
		Number: Code: Type: 1 118E Charge		190	0.00000	1,000.00
		Note: SETUP Sent on ASN. 2 092A Charge		190	0.06300	11.97
		Note: EXPENDABLE PKG Sent on ASN.				
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: J	EA	1	0.00000	0.00
1200	04471573	TRANSMISSION OIL PAN Customer PO. : M4308187 Customer Amendment Number: E CUM Quantity : 2410 (Cum including this shipment) Adjustments:	EA	1200	3.24880	3,898.56
		Number: Code: Type: 1 092A Charge		1200	0.20700	248.40
		Note: EXPENDABLE PKG Sent on ASN.				
4	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: E	EA	4	0.00000	0.00
260	52113134AA	BUSHING/DR TORSION Customer PO. : M1308013 Customer Amendment Number: C CUM Quantity : 660 (Cum including this shipment)	EA	260	3.63300	944.58

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous

Invoice Total



Invoice

Remit To SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON ONTARIO  
L9T 3C1

Invoice No 04067783  
Date: 05/28/2009  
Customer No 00000  
Supplier No 0083B  
Sales Agent  
GST#:  
BOL# 0000103006  
SID# 000073141

Bill To CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

Ship To CENTER LINE PARTS DISTRIBUTION  
26311 LAWRENCE AVENUE  
CENTER LINE MICHIGAN 48015  
United States

VAT#: 38-2673623-00			F.O.B./Terms	
Our Order	Customer Purchase Order	Shipped Via	Date Shipped	
04067783	See Below	FACA	05/28/2009	

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
		Adjustments:				
		Number: Code: Type:				
		1 092A Allowance		260	-0.04000	-10.40
		Note: packaging Sent on ASN.				
50	04451835	SUPT BRKT - RR BUMPER REINF	EA	50	2.72070	136.04
		Customer PO. : 08744124				
		Customer Amendment Number: J				
		CUM Quantity : 445 (Cum including this shipment)				
		Adjustments:				
		Number: Code: Type:				
		1 118E Allowance		50	0.00000	-1,000.00
		Note: SETUP Sent on ASN.				
		2 092A Charge		50	0.06300	3.15
		Note: EXPENDABLE PKG Sent on ASN.				
1	00000EXP	EXPENDABLE CONTAINER	EA	1	0.00000	0.00
		Customer PO. : CONT				
		Customer Amendment Number: J				
		BILL MOPAR FREIGHT CHARGES TO:				
		CHRYSLER				
		C/O DATA2LOGISTICS				
		PO BOX 61040				
		FORT MEYERS, FL 33916				

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
5,749.23	0.00	0.00	0.00	0.00	0.00

Invoice Total  
5,749.23

**UNIFORM STRAIGHT BILL OF LADING-SHORT FORM - Original - Not Negotiable**  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any part of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof; if this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

**CONSIGNEE TO DESTINATION**  
**CHRYSLER 00143**  
**ATTN: NICK BALE - LINC OUTBOUND**  
  
**3685 CENTRAL AVENUE**  
**C/O LINC DETROIT CROSSDOCK**  
**DETROIT MICHIGAN 48210**

**SOLD TO**  
**CHRYSLER CANADA INC**  
**ATTN: CANADA ACCTS PAYABLE**  
**P.O. BOX 3382**  
**LIVONIA MI 48151**  
**United States**

**SHIPPER NO.** 04067783  
**SHIPMENT I.D.** 0000073141  
**SUPPLIER CODE** 79983B  
**FOB** SKD BRAMPTON

**CARRIER NO.** FACA  
**CARRIER NAME** (Unknown carrier)

**COLLECT**  **PREPAID**

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION																			
3000	03110	W47210		NET 30 APP	CENTER LINE	0000103006	05/28/09	Less than trailer load (ltl)																			
OUR PART NUMBER	CUSTOMER ORDER NUMBER	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED																
Shipment UOM : LB Ultimate Destination: <b>CENTER LINE PARTS DISTRIBUTION CTR #3110</b> <b>26311 LAWRENCE AVENUE</b> <b>CENTER LINE MICHIGAN 48015</b> <b>United States</b> ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLAR) ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916																											
<b>5047</b>	Shipment Details Follow 08744124	<b>04451834</b> <b>SUPT BRKT - RR BUMPER REINF</b>			D. ORR	612-2		<b>190</b>	<b>1</b>	<b>EA</b>	<b>190</b>																
NET : 469 <b>5048</b>	UNIT : 1.1197 KG	UNIT PRICE: 2.7207 08744124	EXT PRICE: 516.9300																								
NET : 124 <b>5050</b>	UNIT : 1.1249 KG	UNIT PRICE: 2.7207 M4308187	EXT PRICE: 136.0400																								
ENG CH LEV : L NET : 5040 <b>80014400-00</b>	UNIT : 1.9051 KG	UNIT PRICE: 3.2488 M1308013	EXT PRICE: 3,898.5600																								
<table border="1"> <thead> <tr> <th>NO. OF CONTAINERS</th> <th>CONTAINERS DESC</th> <th>CMDTY.</th> <th>SUB</th> <th>DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS</th> <th>WEIGHT</th> <th>CLASS OR RATE</th> <th>CHECK COLUMN</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>												NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN								
NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN																				

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Signature of Consignor

If charges are to be prepaid, write or stamp here. \*To be prepaid.\*  
 Received \$ \_\_\_\_\_  
 to apply in prepayment of the charges on the property described hereon

Agent or Cashier

Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)

Charges Advanced

\$ \_\_\_\_\_

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER,

*Jammy Daw*

AGENT, PER

*gn*

UNIFORM STRAIGHT BILL OF LADING - SHORT FORM - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof. If this is a re-warehouse shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

**CONSIGNED TO DESTINATION**

**SOLD TO**

SHIPPER NO. 04067783  
 SHIPMENT I.D. 0000073141  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

CARRIER NO. FACA  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION
3000	03110	W47210		NET 30 APP	CENTER LINE	0000103006	05/28/09	Less than trailer load (ltl)

OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION	MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
ENG CH LEV : A NET : 135 **TOTAL PRICE : 5,496.1100	UNIT : 0.2355 KG UNIT PRICE: 3.6330 EXT PRICE: 944.5800								<b>**TOTAL SHIPPED: 1700</b>

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement. The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.
2 5	Box (Corrugated or Box (Standard)	401699 830230	3000	VIBRATION CONTROL ARTICLES USED IN VEHICLES Mountings, fittings and similar articles suitable for motor vehicles	135 593			Signature of Consignor
TOTAL CONTAINERS	7							
GROSS WEIGHT	6174	TARE	406	NET WEIGHT	5768			

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.

If charges are to be prepaid, write or stamp here. \*To be prepaid.\*  
 Received \$ \_\_\_\_\_  
 to apply in prepayment of the charges on the property described hereon

Agent or Cashier  
 Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced  
 \$ \_\_\_\_\_

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER, *Anthony Davis*

AGENT, PER *[Signature]*

# PROFORMA INVOICE

**FAX :** 905-451-8623

**BROKER :** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOLTBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID <b>79983B</b>	TELEPHONE 905-451-8241  CUSTOMS CLEARANCE BY: <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC * ...
SHIPPED TO CONSIGNEE (IF NOT SOLD OR IF DIFFERENT THAN BUYER) CENTER LINE PARTS DISTRIBUTION CTR 26311 LAWRENCE AVENUE  CENTER LINE MICHIGAN 48015 U.S. IRS NUMBER OR SS NUMBER 38-267362300	BUYER/IMPORTER (IF SOLD) CHRYSLER CANADA INC P.O. BOX 3382 CANADA ACCTS PAYABLE LIVONIA MI 48151  TELEPHONE

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/>  Other <input type="checkbox"/> If "various", include as part of Detailed Description of Goods.	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>  <b>DISCOUNTS: (Explain)</b>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input checked="" type="checkbox"/> Other <input type="checkbox"/>
<b>CARRIER:</b> (Unknown carrier)	<b>CURRENCY OF SALE:</b> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/> Other <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
SID # 0000073141 Bill of Lading# 0000103006 <b>INVOICE #</b> 04067783 Trailer # Date: 05/26/2009	<b>PRICES INCLUDE:</b> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> Other (Explain) <input type="checkbox"/>
NET WT: 5768 LB GROSS WT: 6174 LB	

Pos. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount
1	04451834 SUPT BRKT - RR BUMPER REINF	O8744124 404	830230	190	2.72070	516.93
1	04451835 SUPT BRKT - RR BUMPER REINF	O8744124 404	830230	50	2.72070	136.04
4	04471573 TRANSMISSION OIL PAN	M4308187 404	870899	1200	3.24880	3,898.56
1	52113134AA BUSHING/DR TORSION	M1308013 400	401699	260	3.63300	944.58
***** Monetary Amounts Stated in :						CAD
7	<b>TOTAL PCS./PKGS</b>	<b>INVOICE TOTAL</b>				5,496.11

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



Invoice

Remit To SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON ONTARIO  
L9T 3C1

Invoice No 04067778  
Date: 05/28/2009  
Customer No 0010  
Supplier No 083B  
Sales Agent  
GST#:  
BOL# 0000103001  
SID# 0000073136

Bill To CHRYSLER LLC  
ATTN: CORP ACCOUNTS PAYABLE  
P.O. BOX 537927  
LIVONIA MI 48153-7927  
United States

Ship To J. & L MANUFACTURING COMPANY PLT  
2334 SCHOENHERR  
WARREN MICHIGAN 48089  
United States

VAT#:			F.O.B./Terms	
Our Order	Customer Purchase Order	Shipped Via	Date Shipped	
04067778	See Below	FACA	05/28/2009	

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
400	04719885AA	CS DOG LEG FNDR BRKT LT Customer PO. : 03124206 Customer Amendment Number: K CUM Quantity : 500 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge	EA	400	0.55370	221.48
180	04719655AC	CS FNDR BRKT SD SHLD LH Customer PO. : 03124123 Customer Amendment Number: S CUM Quantity : 680 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge	EA	180	0.79280	142.70
1060	04719654AC	CS FNDR BRKT SD SHLD RT Customer PO. : 03124123 Customer Amendment Number: S CUM Quantity : 1460 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge	EA	1060	0.83820	888.49
400	04719884AA	CS DOG LEG FNDR BRKT RT Customer PO. : 03124206 Customer Amendment Number: K CUM Quantity : 400 (Cum including this shipment)	EA	400	0.56030	224.12

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous

Invoice Total



Invoice

Remit To SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON ONTARIO  
 L9T 3C1

Invoice No 04067778  
 Date: 05/28/2009  
 Customer No 0010  
 Supplier No 083B  
 Sales Agent  
 GST#:  
 BOL# 0000103001  
 SID# 0000073136

Bill To CHRYSLER LLC  
 ATTN: CORP ACCOUNTS PAYABLE  
 P.O. BOX 537927  
 LIVONIA MI 48153-7927  
 United States

Ship To J. & L MANUFACTURING COMPANY PLT  
 2334 SCHOENHERR  
 WARREN MICHIGAN 48089  
 United States

VAT#:			F.O.B./Terms	
Our Order	Customer Purchase Order	Order Shipped Via	Date Shipped	SKD BRAMPTON
04067778	See Below	FACA	05/28/2009	NET 30 APPROX

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
		Adjustments: Number: Code: Type: 1 092A Charge Note: EXPENDABLE PKG Sent on ASN. BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916		400	0.50000	200.00

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
2,496.79	0.00	0.00	0.00	0.00	0.00

Invoice Total  
 2,496.79



UNIFORM STRAIGHT BILL OF LADING-SHORT FORM - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof. If this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading.

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

CONSIGNEE TO DESTINATION

SOLD TO

SHIPPER NO. 04067778  
 SHIPMENT I.D. 0000073136  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER LLC  
 ATTN: CORP ACCOUNTS PAYABLE  
 P.O. BOX 537927  
 LIVONIA MI 48153-7927  
 United States

CARRIER NO. FACA  
 CARRIER NAME 14th Avenue Cartage

COLLECT  PREPAID

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION			
3000	53372	W47210		NET 30 APP	J & L MANU	0000103001	05/28/09	Geographic receiving/shipping			
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Ultimate Destination: J & L MANUFACTURING COMPANY PLT #53372 23334 SOHOENHERR WARREN MICHIGAN 48089 United States ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 Shipment Details Follow 4719654AC-90 03124123 04719654AC CS FNDR BRKT SD SHLD RT P. REIF 946-4 1460 1 EA 1060 EXPENDABLE CONTAINER 00000EXP ENG CH LEV : A NET : 360 UNIT : 0.1541 KG UNIT PRICE: 0.8382 EXT PRICE: 888.4900 4719655AC-90 03124123 04719655AC CS FNDR BRKT SD SHLD LH P. REIF 946-4 680 1 EA 180 EXPENDABLE CONTAINER 00000EXP ENG CH LEV : A NET : 61 UNIT : 0.1537 KG UNIT PRICE: 0.7928 EXT PRICE: 142.7000 50025090-00 03124206 04719884AA CS DOG LEG FNDR BRKT RT D. ORR 946-4 400 1 EA 400 EXPENDABLE CONTAINER 00000EXP ENG CH LEV : B NET : 140 UNIT : 0.1588 KG UNIT PRICE: 0.5603 EXT PRICE: 224.1200											

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	
TOTAL CONTAINERS								
GROSS WEIGHT	TARE	NET WEIGHT						

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Signature of Consignor

If charges are to be prepaid, write or stamp here. "To be prepaid."

Received \$

to apply in prepayment of the charges on the property described hereon

Agent or Cashier

Per (The signature here acknowledges only the amount prepaid)

Charges Advanced

\$

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER,

*Johnny Davis*

AGENT, PER

*GM*

UNIFORM STRAIGHT BILL OF LADING - SHORT FORM - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof. If this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

**CONSIGNEE TO DESTINATION**

**SOLD TO**

SHIPPER NO. 04067778  
 SHIPMENT I.D. 0000073136  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER LLC  
 ATTN: CORP ACCOUNTS PAYABLE  
 P.O. BOX 537927  
 LIVONIA MI 48153-7927  
 United States

CARRIER NO. FACA  
 CARRIER NAME 14th Avenue Cartage

COLLECT  PREPAID

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION
3000	53372	W47210		NET 30 APP	J & L MANU	0000103001	05/28/09	Geographic receiving/shipping

OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION	MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
50025190-00	03124206	04719885AA CS DOG LEG FNDR BRKT LT		D. ORR	946-4	500	1	EA	400
ENG CH LEV : B NET : 140 UNIT : 0.1588 KG **TOTAL PRICE : 1,476.7900							EXPENDABLE CONTAINER 00000EXP		**TOTAL SHIPPED: 2040

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN
2	Box (Corrugated or	830230	060	OTHER MOUNTINGS & FITTINGS FOR VEHICLES	421		
2	Box (Standard)	870829		Other stampings	280		
TOTAL CONTAINERS		4					
GROSS WEIGHT		933		TARE	232	NET WEIGHT	701

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Signature of Consignor  
 If charges are to be prepaid, write or stamp here. "To be prepaid."  
 Received \$ \_\_\_\_\_  
 to apply in prepayment of the charges on the property described hereon

Agent or Cashier  
 Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced  
 \$ \_\_\_\_\_

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER  
 SHIPPER, *Johnny Park*  
 AGENT, PER *at*

# PROFORMA INVOICE

**FAX :** 905-451-8623

**BROKER :** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOLTBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID <b>79983B</b>	TELEPHONE: 905-451-8241  CUSTOMS CLEARANCE BY: <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC * ...
SHIPPED TO CONSIGNEE (IF NOT SOLD OR IF DIFFERENT THAN BUYER) J & L MANUFACTURING COMPANY PLT # 23334 SCHOENHERR  WARREN MICHIGAN 48089 U.S. IRS NUMBER OR SS NUMBER 38-267362300	BUYER/IMPORTER (IF SOLD) CHRYSLER LLC P.O. BOX 537927 CORP ACCOUNTS PAYABLE LIVONIA MI 48153-7927  TELEPHONE

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/>  Other <input type="checkbox"/> If "various", include as part of Detailed Description of Goods.	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>  <b>DISCOUNTS: (Explain)</b>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input checked="" type="checkbox"/> Other <input type="checkbox"/>
<b>CARRIER:</b> FTI-THOMPSON TRANSPORT	<b>CURRENCY OF SALE:</b> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/> Other <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
SID # 0000073136 Bill of Lading# 0000103001 <b>INVOICE #</b> 04067778 Trailer # Date: 05/26/2009	<b>PRICES INCLUDE:</b> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> Other (Explain) <input type="checkbox"/>
NET WT: 701 LB GROSS WT: 933 LB	

Pcs. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount
1	04719654AC CS FNDR BRKT SD SHLD RT	O3124123 404	8302303060	1060	0.83820	888.49
1	04719655AC CS FNDR BRKT SD SHLD LH	O3124123 404	8302303060	180	0.79280	142.70
1	04719884AA CS DOG LEG FNDR BRKT RT	O3124206 404	870829	400	0.56030	224.12
1	04719885AA CS DOG LEG FNDR BRKT LT	O3124206 404	870829	400	0.55370	221.48
***** Monetary Amounts Stated in :						<b>CAD</b>
4	<b>TOTAL PCS./PKGS</b>	<b>INVOICE TOTAL</b>				1,476.79

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



Invoice

Remit To SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON ONTARIO  
 L9T 3C1

Invoice No 067779  
 Date: 05/28/2009  
 Customer No 0010  
 Supplier No 083B  
 Sales Agent  
 GST#:  
 BOL# 0000103002  
 SID# 000073137

Bill To CHRYSLER LLC  
 ATTN: CORP ACCOUNTS PAYABLE  
 P.O. BOX 537927  
 LIVONIA MI 48153-7927  
 United States

Ship To MILWAUKEE PARTS DISTRIBUTION CT  
 3280 SOUTH CLEMENT AVENUE  
 MILWAUKEE WISCONSIN 53207  
 United States

VAT#:			F.O.B./Terms		
Our Order	Customer Purchase Order	Order Shipped Via	Date Shipped		
04067779	See Below	FACA	05/28/2009		

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
160	52088425	BUSHING FOR WJ CONTROL ARM Customer PO. : M9319028 Customer Amendment Number: F CUM Quantity : 14160 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: EXP. PKG Sent on ASN.	EA	160	3.56250	570.00
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: F	EA	1	0.00000	0.00
60	52127952AC	BRACKET PK/BRK Customer PO. : M6308022 Customer Amendment Number: A CUM Quantity : 60 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Allowance Note: PKG Sent on ASN.	EA	60	1.69670	101.80
BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916						

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
649.40	0.00	0.00	0.00	0.00	0.00

Invoice Total  
 649.40

UNIFORM STRAIGHT BILL OF LADING - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to said destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof, if this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

**CONSIGNED TO DESTINATION**

**SOLD TO**

SHIPPER NO. 04067779  
 SHIPMENT I.D. 0000073137  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER LLC  
 ATTN: CORP ACCOUNTS PAYABLE  
 P.O. BOX 537927  
 LIVONIA MI 48153-7927  
 United States

CARRIER NO. FACA  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION			
3000	03129	W47210		NET 30 APP	MILWAUKEE	0000103002	05/28/09	Less than trailer load (ltl)			
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Ultimate Destination: MILWAUKEE PARTS DISTRIBUTION CTR #3129 3280 SOUTH CLEMENT AVENUE MILWAUKEE WISCONSIN 53207 United States ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 Shipment Details Follow M9319028 80005800-00 52088425 BUSHING FOR WJ CONTROL ARM P. CARE 946-4 14160 EXPENDABLE CONTAINER 00000EXP 1 EA 160 NET : 131 UNIT : 0.3714 KG UNIT PRICE: 3.5625 EXT PRICE: 570.0000 50011690-AC M6308022 52127952AC BRACKET PK/BRK D. UNDE 716-1 60 EXPENDABLE CONTAINER 00000EXP 1 EA 60 ENG CH LEV : A NET : 120 UNIT : 0.9072 KG UNIT PRICE: 1.6967 EXT PRICE: 101.8000 **TOTAL PRICE : 671.8000 **TOTAL SHIPPED: 220											

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN
1	Box (Corrugated or Carton (Corrugated)	8708295060		OTHER	131		
TOTAL CONTAINERS		2		TARE	116	NET WEIGHT	251
GROSS WEIGHT		367					

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.  
 Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.  
 Signature of Consignor  
 If charges are to be prepaid, write or stamp here. "To be prepaid."  
 Received \$  
 to apply in prepayment of the charges on the property described hereon  
 Agent or Cashier  
 Per  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced  
 \$

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER, *Jimmy Dale*

AGENT, PER *[Signature]*

# PROFORMA INVOICE

**FAX :** 905-451-8623

**BROKER :** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOLTBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID 79983B	TELEPHONE 905-451-8241          CUSTOMS CLEARANCE BY:  <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC * ... ..
SHIPPED TO CONSIGNEE (IF NOT SOLD OR IF DIFFERENT THAN BUYER) MILWAUKEE PARTS DISTRIBUTION CTR # 3280 SOUTH CLEMENT AVENUE  MILWAUKEE WISCONSIN 53207 U.S. IRS NUMBER OR SS NUMBER 38-267362300	BUYER/IMPORTER (IF SOLD) CHRYSLER LLC P.O. BOX 537927 CORP ACCOUNTS PAYABLE LIVONIA MI 48153-7927

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/> Other <input type="checkbox"/> If "various", include as part of Detailed Description of Goods.	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>DISCOUNTS: (Explain)</b>  <b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input checked="" type="checkbox"/> Other <input type="checkbox"/>
<b>CARRIER:</b> (Unknown carrier)	<b>CURRENCY OF SALE:</b> Other <input type="checkbox"/> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
SID # 0000073137 Bill of Lading# 0000103002 <b>INVOICE #</b> 04067779 Trailer # Date: 05/26/2009	<b>PRICES INCLUDE:</b> Other (Explain) <input type="checkbox"/> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> <b>NET WT:</b> 251 LB <b>GROSS WT:</b> 367 LB

Pcs. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount	
1	52088425 BUSHING FOR WJ CONTROL ARM	M9319028 404	8708295060	160	3.56250	570.00	
1	52127952AC BRACKET PK/BRK	M6308022 404	8302303060	60	1.69670	101.80	
***** Monetary Amounts Stated in :						CAD	
2	TOTAL PCS./PKGS				INVOICE TOTAL		671.80

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



Invoice

Remit To SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON ONTARIO  
 L9T 3C1

Invoice No 04067780  
 Date: 05/28/2009  
 Customer No 00000  
 Supplier No 083B  
 Sales Agent  
 GST#:  
 BOL# 0000103003  
 SID# 0000073138

Bill To CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P O BOX 3382  
 LIVONIA MI 48151  
 United States

Ship To TERRES CHRYSLER SERVICE SHIP TO  
 700 MANUFACTURER'S DRIVE  
 WESTLAND MI 48186  
 United States

VAT#: 38-2673623-00			F.O.B./Terms	
Our Order	Customer Purchase Order	Shipped Via	Date Shipped	SKD BRAMPTON
04067780	See Below	FACA	05/28/2009	NET 30 APPROX

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
230	52088422AB	ARM ASSY UPR RR SUSP Customer PO. : M4308186 Customer Amendment Number: F CUM Quantity : 1481 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	230	26.18670	6,022.94
5	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: F BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	5	0.00000	0.00

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
6,809.54	0.00	0.00	0.00	0.00	0.00

Invoice Total  
 6,809.54

UNIFORM STRAIGHT BILL OF LADING-SHORT FORM - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to such carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof; if this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

CONSIGNEE TO DESTINATION

SOLD TO

SHIPPER NO. 04067780  
 SHIPMENT I.D. 0000073138  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

CARRIER NO. FACA  
 CARRIER NAME (Unknown carrier)

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

COLLECT  PREPAID

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION			
3000	90990	W47210		NET 30 APP	TERNES	0000103003	05/28/09	Less than trailer load (ftl)			
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Ultimate Destination:	TERNES CHRYSLER SERVICE SHIP TO #90990 700 MANUFACTURER'S DRIVE WESTLAND MI 48186 United States										
***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLAR) *****											
Generic Shipment Text											
BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916											
50005590-AB	Shipment Details Follow M4308186	52088422AB ARM ASSY UPR RR SUSP				P. CARE	946-4	1481	5 EXPENDABLE CONTAINER 00000EXP	EA	230
ENG CH LEV : A	NET : 3059	UNIT : 6.0328	KG	UNIT PRICE: 26.1867	EXT PRICE: 6,022.9400						
**TOTAL PRICE : 6,022.9400											

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN
5	Box (Standard)	870880	600	OTHER PARTS FOR SUSPENSION SYSTEMS	3,059		
<p>The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.</p> <p>*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."</p> <p>NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.</p>							
Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement. The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.							
Signature of Consignor							
<p>If charges are to be prepaid, write or stamp here. "To be prepaid."</p> <p>Received \$ _____</p> <p>to apply in repayment of the charges on the property described hereon</p> <p>Agent or Cashier</p> <p>Per _____                      (The signature here acknowledges only the amount prepaid)</p> <p>Charges Advanced</p> <p>\$ _____</p>							
TOTAL CONTAINERS	5						
GROSS WEIGHT	3349	TARE	290	NET WEIGHT	3059		

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE  
 ADDRESS OF SHIPPER

SHIPPER

*Jimmy Davis*

AGENT, PER

*[Signature]*



# PROFORMA INVOICE

**FAX :** 905-451-8623

**BROKER :** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOL.TBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID <b>79983B</b>	TELEPHONE 905-451-8241  CUSTOMS CLEARANCE BY: <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC * ... ..
SHIPPED TO CONSIGNEE (IF NOT SOLD) OR IF DIFFERENT THAN BUYER) TERNES CHRYSLER SERVICE SHIP TO #909 700 MANUFACTURER'S DRIVE  WESTLAND MI 48186 U.S. IRS NUMBER OR SS NUMBER	BUYER/IMPORTER (IF SOLD) CHRYSLER CANADA INC P.O. BOX 3382 CANADA ACCTS PAYABLE LIVONIA MI 48151  TELEPHONE

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/>  Other <input type="checkbox"/> If "various", include as part of Detailed Description of Goods.	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>  <b>DISCOUNTS: (Explain)</b>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input type="checkbox"/> Other <input type="checkbox"/>
<b>CARRIER:</b> (Unknown carrier)	<b>CURRENCY OF SALE:</b> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/> Other <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
SID # 0000073138 Bill of Lading# 0000103003 <b>INVOICE #</b> 04067780 Trailer # Date: 05/26/2009	<b>PRICES INCLUDE:</b> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> Other (Explain) <input type="checkbox"/>
NET WT: 3059 LB GROSS WT: 3349 LB	

Pcs. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount
5	52088422AB ARM ASSY UPR RR SUSP	M4308186 404	8708801600	230	26.18670	6,022.94
***** Monetary Amounts Stated in :						<b>CAD</b>
5	<b>TOTAL PCS./PKGS</b>	<b>INVOICE TOTAL</b>				6,022.94

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



Invoice

Remit To SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON ONTARIO  
L9T 3C1

Invoice No 04067781  
Date: 05/28/2009  
Customer No 0000  
Supplier No 083B  
Sales Agent  
GST#:  
BOL# 0000103004  
SID# 0000073139

Bill To CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

Ship To WARREN PARTS DEPOT  
BLDG "A" 21035 SHERWOOD  
WARREN MI 48091  
United States

VAT#: 38-2673623-00			F.O.B./Terms	
Our Order No	Customer Purchase Order	Shipped Via	Date Shipped	
04067781	See Below	FACA	05/28/2009	
			SKD BRAMPTON NET 30 APPROX	

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
1	05290560AD	SRT10 DR CONTROL ARM RH Customer PO. : 04123173 Customer Amendment Number: AF CUM Quantity : 5 (Cum including this shipment) Adjustments:	EA	1	62.02190	62.02
		Number: Code: Type: 1 092A Charge		1	2.63000	2.63
		Note: EXPENDABLE PKG Sent on ASN. 2		1		
		Note: Sent on ASN.				
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: AF	EA	1	0.00000	0.00
1280	52118780AD	TRANS OIL PAN DSL GALV Customer PO. : 08128020 Customer Amendment Number: AF CUM Quantity : 9780 (Cum including this shipment)	EA	1280	4.34900	5,566.72
24	52106558AF	DR LD CONTROL ARM RH Customer PO. : M6308023 Customer Amendment Number: C CUM Quantity : 504 (Cum including this shipment) Adjustments:	EA	24	58.20000	1,396.80
		Number: Code: Type: 1 092A Charge		24	2.63000	63.12
		Note: EXPENDABLE PKG Sent on ASN.				
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: C	EA	1	0.00000	0.00

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous

Invoice Total



Invoice

Remit To SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON ONTARIO  
 L9T 3C1

Invoice No 04067781  
 Date: 05/28/2009  
 Customer No 0000  
 Supplier No 083B  
 Sales Agent  
 GST#:  
 BOL# 0000103004  
 SID# 0000073139

Bill To CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

Ship To WARREN PARTS DEPOT  
 BLDG "A" 21035 SHERWOOD  
 WARREN MI 48091  
 United States

VAT#: 38-2673623-00			F.O.B./Terms	
Our Order	Customer Purchase Order	Shipped Via	Date Shipped	
04067781	See Below	FACA	05/28/2009	

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
		BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916				

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
7,091.29	0.00	0.00	0.00	0.00	0.00
<b>Invoice Total</b>					
					7,091.29

UNIFORM STRAIGHT BILL OF LADING-SHORT FORM - Original - Not Negotiable  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof. If this is a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment. Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading.

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

CONSIGNED TO DESTINATION

SOLD TO

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

SHIPPER NO. 04067781  
 SHIPMENT I.D. 0000073139  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

CARRIER NO. FACA  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION			
3000	03111	W47210		NET 30 APP	WARREN PA	0000103004	05/28/09	Less than trailer load (ltl)			
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Ultimate Destination: WARREN PARTS DEPOT BLDG "A" 21035 SHERWOOD WARREN MI 48091 United States ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 Shipment Details Follow 5290560AD-90 O4123173 05290560AD SRT10 DR CONTROL ARM RH P. CARE 946-4 5 1 EA 1 EXPENDABLE CONTAINER 00000EXP ENG CH LEV : A NET : 34 UNIT : 15.4221 KG UNIT PRICE: 62.0219 EXT PRICE: 62.0200 50021190-AF M6308023 52106558AF DR LD CONTROL ARM RH P. CARE 946-4 504 1 EA 24 EXPENDABLE CONTAINER 00000EXP ENG CH LEV : A NET : 816 UNIT : 15.4221 KG UNIT PRICE: 58.2000 EXT PRICE: 1,396.8000 50009290-AD O8128020 52118780AD TRANS OIL PAN DSL GALV P. CARE 946-4 9780 11 EA 1280 RETURNABLE CONTAINER OCC00091 ENG CH LEV : T NET : 5018 UNIT : 1.7782 KG UNIT PRICE: 4.3490 EXT PRICE: 5,566.7200 **TOTAL PRICE : 7,025.5400 **TOTAL SHIPPED: 1305											

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN
2	Box (Corrugated or Container (Standard)	870840	110	GEAR BOXES & PARTS THEREOF	5,018		
11		870880	600	OTHER PARTS FOR SUSPENSION SYSTEMS	816		
TOTAL CONTAINERS		13					
GROSS WEIGHT		7590		TARE	1722	NET WEIGHT 5868	

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.  
 \_\_\_\_\_  
 Signature of Consignor

If charges are to be prepaid, write or stamp here. \*To be prepaid.\*  
 Received \$ \_\_\_\_\_  
 to apply in repayment of the charges on the property described hereon

Agent or Cashier  
 Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced  
 \$ \_\_\_\_\_

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER  
 SHIPPER: *Ammy Dab* AGENT, PER *Or*

# PROFORMA INVOICE

**FAX:** 905-451-8623

**BROKER:** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOLTBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID <b>79983B</b>	TELEPHONE 905-451-8241          CUSTOMS CLEARANCE BY:  <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC  .. ... ..
SHIPPED TO CONSIGNEE (IF NOT SOLD OR IF DIFFERENT THAN BUYER) WARREN PARTS DEPOT BLDG "A" 21035 SHERWOOD  WARREN MI 48091 U.S. IRS NUMBER OR SS NUMBER 38-267362300	BUYER/IMPORTER (IF SOLD) CHRYSLER CANADA INC P.O. BOX 3382 CANADA ACCTS PAYABLE LIVONIA MI 48151  TELEPHONE

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/>  Other <input type="checkbox"/> If "various", include as part of Detailed Description of Goods.	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>DISCOUNTS: (Explain)</b>
<b>CARRIER:</b> (Unknown carrier)	<b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input checked="" type="checkbox"/> Other <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>CURRENCY OF SALE:</b> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/> Other <input type="checkbox"/>
SID # 0000073139 Bill of Lading# 0000103004 <b>INVOICE #</b> 04067781 Trailer # Date: 05/26/2009	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
	<b>PRICES INCLUDE:</b> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> Other (Explain) <input type="checkbox"/>
	NET WT: 5868 LB GROSS WT: 7590 LB

Pcs. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount
1	05290560AD SRT10 DR CONTROL ARM RH	O4123173 404	8708801600	1	62.02190	62.02
1	52106558AF DR LD CONTROL ARM RH	M6308023 404	8708801600	24	58.20000	1,396.80
11	52118780AD TRANS OIL PAN DSL GALV	O8128020 404	8708401110	1280	4.34900	5,566.72
***** Monetary Amounts Stated in :						<b>CAD</b>
13	<b>TOTAL PCS./PKGS</b>				<b>INVOICE TOTAL</b>	7,025.54

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



Invoice

Remit To SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON ONTARIO  
 L9T 3C1

Invoice No 04067782  
 Date: 05/28/2009  
 Customer No 00000  
 Supplier No 083B  
 Sales Agent  
 GST#:  
 BOL# 0000103005  
 SID# 0000073140

Bill To CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

Ship To MARYSVILLE PARTS E COATING  
 840 HURON BLVD  
 MARYSVILLE MICHIGAN 48015  
 United States

VAT#: 38-2673623-00			F.O.B./Terms	
Our Order	Customer Purchase Order	Shipped Via	Date Shipped	
04067782	See Below	FACA	05/28/2009	
			SKD BRAMPTON NET 30 APPROX	

Qty.	Order Number	Description	UOM	Qty. Shipped	Price	Extensi
ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)						
20	04580437	REAR RAIL - LONG LEFT Customer PO. : M8308041 Customer Amendment Number: D CUM Quantity : 62 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge	EA	20	8.55000	171.00
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: D BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	1	0.00000	0.00

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
1,455.00	0.00	0.00	0.00	0.00	0.00

Invoice Total  
 1,455.00

**UNIFORM STRAIGHT BILL OF LADING - SHORT FORM - Original - Not Negotiable**  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and destined as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each carrier, of all or any of said property over all or any portion of said route to destination, and as to each party at any time interested in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth (1) in Official, Southern, Western and Illinois Freight Classifications in effect on the date hereof; (2) in the applicable motor carrier classification or tariff if this is a motor carrier shipment.  
 Shipper hereby certifies that he is familiar with all the terms and conditions of the said bill of lading, including those on the back thereof, set forth in the classification or tariff which governs the transportation of this shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

CONSIGNEE TO DESTINATION

SOLD TO

CHRYSLER 00143  
 ATTN: NICK BALE - LINC OUTBOUND

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

SHIPPER NO. 04067782  
 SHIPMENT I.D. 0000073140  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

CARRIER NO. FACA  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

3685 CENTRAL AVENUE  
 C/O LINC DETROIT CROSSDOCK  
 DETROIT MICHIGAN 48210

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION	
3000	03116	W47210		NET 30 APP	MARYSVILLE	0000103005	05/28/09	Less than trailer load (ltl)	
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION	MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Ultimate Destination: MARYSVILLE PARTS E COATING 840 HURON BLVD MARYSVILLE MICHIGAN 48015 United States ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLAR) ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2 LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 50004610-AF Shipment Details Follow M8308041 04580437 REAR RAIL - LONG LEFT D. ORR 945-2 62 1 EA EXPENDABLE CONTAINER 00000EXP 20 **TOTAL SHIPPED: 20									
ENG CH LEV : G NET : 170 **TOTAL PRICE : 171.0000	UNIT : 3.8555 KG UNIT PRICE: 8.5500 EXT PRICE: 171.0000								

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	
1	Container (Corrugat)							
TOTAL CONTAINERS				1				
GROSS WEIGHT				228	TARE	58	NET WEIGHT	170

The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.  
 \*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight."  
 NOTE: Where the rate is dependant on value, shippers are required to state specifically in writing the agreed or declared value of the property.

Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement.  
 The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.

Signature of Consignor \_\_\_\_\_

If charges are to be prepaid, write or stamp here. "To be prepaid."  
 Received \$ \_\_\_\_\_  
 to apply in prepayment of the charges on the property described hereon

Agent or Cashier \_\_\_\_\_  
 Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced \$ \_\_\_\_\_

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER \_\_\_\_\_

SHIPPER, *Jimmy Davis* AGENT, PER *Orn*

# PROFORMA INVOICE

**FAX :** 905-451-8623

**BROKER :** FED EX TRADE NETWORK

**PAGE** 1

EXPORTER/SELLER/CONSIGNOR SKD BRAMPTON 40 HOLTBY AVENUE BRAMPTON ON L6X 2M1 Canada Phone: 905 451-8241 404  TAX I.D. NUMBER SUPPLIER ID <b>79983B</b>	TELEPHONE 905-451-8241  CUSTOMS CLEARANCE BY: <b>FED EX TRADE NETWORK</b> BROKERAGE CHARGES TO ACC. OF PURC . ... ..
SHIPPED TO CONSIGNEE (IF NOT SOLD OR IF DIFFERENT THAN BUYER) MARYSVILLE PARTS E COATING 840 HURON BLVD  MARYSVILLE MICHIGAN 48015 U.S. IRS NUMBER OR SS NUMBER 38-267362300	BUYER/IMPORTER (IF SOLD) CHRYSLER CANADA INC P.O. BOX 3382 CANADA ACCTS PAYABLE LIVONIA MI 48151

<b>COUNTRY OF ORIGIN:</b> Canada <input type="checkbox"/> U.S. Manufactured Goods <input type="checkbox"/>  Other <input type="checkbox"/> <small>If "various", include as part of Detailed Description of Goods.</small>	<b>TERMS OF SALE:</b> F.O.B. Plant <input type="checkbox"/> F.O.B. Destination <input type="checkbox"/> Other <input type="checkbox"/>
<b>FREIGHT:</b> To Border \$ <input type="checkbox"/> Border To Destination \$ <input type="checkbox"/> Prepaid & Included <input type="checkbox"/> Prepaid & Charged <input type="checkbox"/> Collect <input checked="" type="checkbox"/>	<b>DISCOUNTS: (Explain)</b>  <b>BILL CUSTOMS CHARGES TO:</b> Exporter <input type="checkbox"/> Buyer Importer <input type="checkbox"/> Consignee <input checked="" type="checkbox"/> Other <input type="checkbox"/>
<b>CARRIER:</b> (Unknown carrier)	<b>CURRENCY OF SALE:</b> CDN Funds <input checked="" type="checkbox"/> US Funds <input type="checkbox"/> Other <input type="checkbox"/>
NAFTA Claimed: Blanket Cert. On File <input type="checkbox"/> NAFTA Not Claimed <input type="checkbox"/> NAFTA Claimed: Certificate Attached <input type="checkbox"/>	<b>PARTIES TO THIS TRANSACTION ARE:</b> Related <input type="checkbox"/> Not Related <input checked="" type="checkbox"/>
SID # 0000073140 Bill of Lading# 0000103005 <b>INVOICE #</b> 04067782 Trailer # Date: 05/26/2009	<b>PRICES INCLUDE:</b> Duty <input type="checkbox"/> Brokerage <input type="checkbox"/> Freight <input type="checkbox"/> Other (Explain) <input type="checkbox"/>
NET WT: 170 LB GROSS WT: 228 LB	

Pcs. Pkgs.	Part No./Description	P.O. No./Country of Origin	H.S. No.	Unit Qty.	Unit Price	Amount
1	04580437 REAR RAIL - LONG LEFT	M8308041 404	870829	20	8.55000	171.00
***** Monetary Amounts Stated in :						CAD
1	<b>TOTAL PCS./PKGS</b>	<b>INVOICE TOTAL</b>				171.00

**DECLARATION:**

I certify that: to the best of my knowledge the information contained above is true and correct.

**INVOICE PREPARED BY:**

Signature \_\_\_\_\_



## **Appendix “F”**

**Bezner, Lana**

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**From:** Douglas Murray <DMurray@e-bbk.com>  
**Sent:** Friday, June 04, 2010 12:52 PM  
**To:** Bezner, Lana  
**Cc:** MSchumacher@e-bbk.com; Kofman, Bobby  
**Subject:** SKD - Chrysler Payables Reconciliation and return of escrowed balance  
**Attachments:** SKD - CAD Payables Reconciliation rev.xlsx

Lana,

Attached is Chrysler's payables reconciliation with SKD Company and the related escrow account .

The payables reconciliation shows Chrysler is due CDN \$607,706 based on the overpayment to SKD.

In addition, Chrysler feels it is due the full amount of the escrow account.

If you have any questions, please call.

Thanks,

Doug

(See attached file: SKD - CAD Payables Reconciliation rev.xlsx)

\*\*\*\*\*

Douglas Murray  
BBK  
400 Galleria Officentre | Suite 400 | Southfield | MI | 48034  
Direct: 248-603-6329 | Fax: 248-603-6330 | Cell: 313-608-4650  
E-mail: [dmurray@e-bbk.com](mailto:dmurray@e-bbk.com) | [www.e-bbk.com](http://www.e-bbk.com)

The information in this e-mail transmission is intended for the addressee(s) only. If you are not the addressee, any disclosure, copy or use of this information is prohibited. If you have received this transmission in error, please notify us immediately at 248-356-0800 and destroy the transmission and any copies.

**SKD Company (Canada)**  
**BRAMPTON ESCROW**  
As of May 14, 2009 ( Revised to January 29, 2010)

In \$CAD	Chrysler Canada	Chrysler LLC	Unknown	Totals	As of 5/14/09 Payment to SKD	Balance w/ Monitor	As of 1/29/10 Due to Due to(from) Chrysler SKD	
<b>Undisputed:</b>								
Undisputed Payables	\$ 716,364	\$ 344,153		\$ 1,060,518	\$ 1,060,518	-	-	-
Undisputed Steel Contra			(168,651)	(168,651)	(168,651)	-	-	-
Net Undisputed Payable	\$ 716,364	\$ 344,153	\$ (168,651)	\$ 891,867	\$ 891,867	-	-	-
<b>Disputed:</b>								
Pricing Differences		\$ 800		\$ 800	\$ -	\$ 800	\$ 800	\$ -
Missing Parts Bank Invoices	72,593			72,593	68,964	3,630	12,500	(8,870)
Missing Invoices - Recent	1,081,489	453,283		1,534,773	1,458,034	76,739	179,108	(102,370)
Setoff Limitation			549,992	549,992	-	549,992	549,992	-
Credit/Debit Memos			(46,872)	(46,872)	(44,529)	(2,344)	-	(2,344)
Total Disputed Payables	1,154,083	454,083	503,119	2,111,285	1,482,469	628,816	742,399	(113,583)
Disputed Steel Contra			(250,579)	(250,579)	(238,050)	(12,529)	-	(12,529)
Net Disputed Payable	1,154,083	454,083	252,540	1,860,706	1,244,419	616,287	742,399	(126,112)
<b>Inventory to be Purchased:</b>								
MOPAR Inventory (1)			439,534	439,534	-	439,534	439,534	-
Brampton Finished Goods			370,939	370,939	417,557	(46,618)	-	(46,618)
Brampton Prototype Parts - Invoice # 80346		80,222		80,222	80,222	-	-	-
May Funding - Brampton - 1 week of Salaries			90,588	90,588	-	-	-	-
Additional Steel Contra							110,759	(110,759)
Additional 5% Setoff for 5/14 payment, net of refunded amounts							127,149	(127,149)
Scrap Steel Debit							197,067	(197,067)
<b>Totals</b>	<b>\$ 1,870,447</b>	<b>\$ 878,459</b>	<b>\$ 984,951</b>	<b>\$ 3,733,856</b>	<b>\$ 2,634,065</b>	<b>1,009,203</b>	<b>1,616,909</b>	<b>(607,706)</b>

In \$US	Chrysler Canada	Chrysler LLC	Unknown	Totals	Payment to SKD	Balance w/ Monitor
<b>Undisputed:</b>						
Undisputed Payables	\$ 608,910	\$ 292,530	\$ -	\$ 901,440	\$ 913,530	(12,090)
Undisputed Steel Contra	-	-	(143,353)	(143,353)	(145,276)	1,923
Net Undisputed Payable	\$ 608,910	\$ 292,530	\$ (143,353)	\$ 758,087	\$ 768,254	(10,167)
<b>Disputed:</b>						
Pricing Differences	\$ -	\$ 680	\$ -	\$ 680	\$ -	\$ 680
Missing Parts Bank Invoices	61,704	-	-	61,704	59,405	2,299
Missing Invoices - Recent	919,266	385,291	-	1,304,557	1,255,951	48,606
Setoff Limitation	-	-	467,493	467,493	-	467,493
Credit/Debit Memos	-	-	(39,842)	(39,842)	(38,357)	(1,484)
Total Disputed Payables	980,970	385,971	427,651	1,794,592	1,276,999	517,594
Disputed Steel Contra	-	-	(212,992)	(212,992)	(205,056)	(7,936)
Net Disputed Payable	980,970	385,971	214,659	1,581,600	1,071,943	509,658
<b>Inventory to be Purchased:</b>						
MOPAR Inventory (1)	-	-	373,604	373,604	-	373,604
Brampton Finished Goods	-	-	315,298	315,298	359,684	(44,386)
Brampton Prototype Parts - Invoice # 80346	-	68,189	-	68,189	69,103	(915)
May Funding - Brampton - 1 week of Salaries	-	-	77,000	77,000	-	-
Additional Steel Contra						
Additional 5% Setoff for 5/14 payment, net of refunded amounts						
Scrap Steel Debit						
<b>Totals</b>	<b>\$ 1,589,880</b>	<b>\$ 746,690</b>	<b>\$ 837,208</b>	<b>\$ 3,173,778</b>	<b>\$ 2,268,984</b>	<b>827,794</b>
Conversion Rate = .85	0.85					
Notes:						
(1) MOPAR inventory was not taken by Chrysler.						

0.8614

## **Appendix “G”**

**September 28, 2010**  
**Email**

## Bezner, Lana

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**From:** Bezner, Lana  
**Sent:** Tuesday, September 28, 2010 5:09 PM  
**To:** Douglas Murray  
**Subject:** SKD - Chrysler Trust Account  
**Attachments:** DMTOR-#270732-v1-Chrysler\_-\_Invoices\_and\_Daily\_Ship\_Details.PDF; DMTOR-#270747-v1-Chrysler\_-\_Mopar\_Inventory.PDF

Hi Doug,

Further to our call on Friday attached please find the following:

1. "Chrysler - Invoices and Daily Ship Details". This includes copies of invoices for invoice numbers 4066199, 4066308, 4066409, 4066523 and 406667 and detailed shipping reports for invoice numbers 4067482, 4067706, 4067712 and 4067713.
2. "Chrysler - Mopar Inventory". This includes the details related to the \$25,000 of Mopar inventory purchased by Chrysler.

Please give me a call with any questions regarding the attached. I will forward additional information as it becomes available.

Thanks,  
Lana

**Lana Bezner**

**RSM Richter Inc.**

200 King Street West, Suite 1100, Toronto, ON M5H 3T4

Tel: 416.932.6009 Fax: 416.932.6200

[lbezner@rsmrichter.com](mailto:lbezner@rsmrichter.com) [www.rsmrichter.com](http://www.rsmrichter.com)



# Invoice

**Remit To:** SKD COMPANY  
 375 WHEELABRATOR WAY  
 MILTON, ONTARIO  
 L9T 3C1

**Invoice No:** 04066199  
**Date:** 12/05/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000101424  
**SID#:** 0000071579

**Bill To:** CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO #90990  
 700 MANUFACTURER'S DRIVE  
 WESTLAND MI 48186  
 United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order No.</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04066199	See Below	CTII	12/05/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)				
210	04431997	TRANSMISSION OIL PAN Customer PO. : M4308187 Customer Amendment Number: E CUM Quantity : 2520 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: E BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-200894113210412-S	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
1,034.61	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					1,034.61

The property described below, in apparent good order, except as noted hereon and condition of contents of packages unknown, packed, consolidated, and delivered as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to the place of delivery as indicated, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each Consignee Straight Bill of Lading and each party to said contract, that as to each party to any time hereon as it is copy of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Shipper Family Ordinance that be in force with all the terms and conditions of the said bill of lading, including those on the back hereof. If this is a non-water shipment, or (2) in the applicable motor carrier classification or (3) if it is a motor carrier shipment, hereby agreed to by the shipper and accepted for transport and the motor carrier.



RECEIVED, subject to the conditions and tariffs in effect on the date of the issue of this Bill of Lading.

(MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

**CONSIGNED TO DESTINATION**  
**TERNES CHRYSLER SERVICE SHIP TO #90990**  
**700 MANUFACTURER'S DRIVE**

**SOLD TO**  
**CHRYSLER CANADA INC**  
**ATTN: CANADA ACCTS PAYABLE**  
**P.O. BOX 3382**  
**LIVONIA MI 48151**  
**United States**

SHIPPER NO. 04086199  
 SHIPMENT I.D. 0000071579  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

CARRIER NO. CT11  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTYE AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

WESTLAND MI 48186  
 United States

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION				
3000	90990			NET 30 APP	TERNES	0000101424	12/05/08	Less than trailer load (ltl)				
OUR PART NUMBER		CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Pool/Consolidation Point:		CHRYSLER 00143 ATTN: NICK BALE - LINC OUTBOUND 3685 CENTRAL AVENUE C/O LINC DETROIT CROSSDOCK DETROIT MICHIGAN 48210 United States										
***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLAR) *****												
Generic Shipment Text												
BILL MOPAR FREIGHT CHARGES TO:												
CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-200894113210412-S												
Shipment Details Follow												
SEAL #1NA 5042		M4308187	04431997 TRANSMISSION OIL PAN			P. CARE	942-0		2520	1	EA	210
ENG CH LEV : R NET : 846 **TOTAL PRICE :	UNIT : 2.0412 KG UNIT PRICE: 4.8217 EXT PRICE 970.5600											
NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS		WEIGHT	CLASS OR RATE	CHECK COLUMN	The FIRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification.		Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignee, the consignee shall sign the following statement: The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.	
1	Box (Corrugated or								*If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "owner's or shipper's weight." NOTE: Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property.		Signature of Consignor  If charges are to be prepaid, write or stamp here. "To be prepaid." Received \$ to apply in prepayment of the charges on the property described hereon  Agent or Cashier  Per _____ (The signature here acknowledges only the amount prepaid) Charges Advanced \$ _____	
TOTAL CONTAINERS	1											
GROSS WEIGHT	1003	TARE	58	NET WEIGHT	945							

WE AGREE OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY AGREED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE  
 ADDRESS OF SHIPPER

SHIPPER

AGENT, PER

472444





# Invoice

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04066409  
**Date:** 12/19/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TQW  
**GST#:**  
**BOL#:** 0000101048  
**SID#:** 0000071795

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO #90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673823-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order No.</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04066409	See Below	CTII	12/19/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		<b>ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)</b>				
100	52088422AB	ARM ASSY UPR RR SUSP Customer PO. : M4308186 Customer Amendment Number: F CUM Quantity : 650 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	100	26.18670	2,618.67
2	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: F BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-200819044681912-5	EA	2	0.00000	0.00

Product Total	Discount	Freight	Taxable Amount	Tax Amount	Miscellaneous
2,960.67	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					2,960.67

The property described herein, in apparent good order, except as noted (contents and condition of packages unknown), weight, measurement, and contents as indicated below, which said carrier (the vessel carrier being understood throughout) has taken as cargo of it or any of said property over all or any portion of said route to destination, and as its duty party in any law hereinafter as to or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Domestic Straight Bill of Lading set forth in Official, Southern, Western and Mexico Freight Communications in effect on the date hereof. If this is a sub-bill of lading, it is the applicable master carrier identification or unit if this is a master carrier bill of lading. Shipper hereby certifies that he is familiar with all the terms and conditions of the said Bill of Lading, including those on the back thereof, set forth in the classification or tariff which govern the transportation of the shipment, and the said terms and conditions are hereby agreed to by the shipper and accepted for himself and his assigns.

SKD COPY



RECEIVED, subject to the classifications and tariffs in effect on the date of the issue of this Bill of Lading. (MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)

CONSIGNEE TO DESTINATION  
**TERNES CHRYSLER SERVICE SHIP TO #90990**  
**700 MANUFACTURER'S DRIVE**

SOLD TO  
**CHRYSLER CANADA INC**  
**ATTN: CANADA ACCTS PAYABLE**  
**P.O. BOX 3382**  
**LIVONIA MI 48151**  
**United States**

SHIPPER NO. 04066409  
 SHIPMENT I.D. 0000071795  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

CARRIER NO. CTII  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTVY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

WESTLAND MI 48186  
 United States

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER			DATE SHIPPED	MODE DESCRIPTION		
3000	90990	472444		NET 30 APP	TERNES	0000101848			12/19/08	Less than trailer load (ltl)		
OUR PART NUMBER		CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Pool/Consolidation Point:		CHRYSLER 00143 ATTN: NICK BALE - LINC OUTBOUND 3685 CENTRAL AVENUE C/O LINC DETROIT CROSSDOCK DETROIT MICHIGAN 48210 United States										
Carrier Pro Number : 121-2584499-8 ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY. CA (CANADIAN DOLLA ***** Generic Shipment Text												
BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PL-WEI-200819044681912-S												
SEAL #1NA 50005590-AB		M4308186	52088422AB ARM ASSY UPR RR SUSP			G. OLES	942-2	650		2	EA	100
ENG CH LEV : A NET : 1390 **TOTAL PRICE : 2,618.6700		UNIT : 8.0328 KG	UNIT PRICE : 26.1867	EXT PRICE : 2,618.6700								
NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS			WEIGHT	CLASS OR RATE	CHECK COLUMN	The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification. * If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight." NOTE: Where the rate is dependent on value, shippers are required to advise specifically in writing the agreed or declared value of the property.		
2	Box (Standard)			Pro #: 121-2584499-8						Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignor, the consignor shall sign the following statement. The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.  Signature of Consignor		
TOTAL CONTAINERS 2					TARE 116	NET WEIGHT 1330						

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER, *[Signature]* AGENT, PER *[Signature]*

If charges are to be prepaid, write or stamp here. "To be prepaid"  
 Received \$ \_\_\_\_\_  
 to apply in prepayment of the charges on the property described hereon  
 \_\_\_\_\_ Agent or Cashier  
 Per \_\_\_\_\_  
 (The signature here acknowledges only the amount prepaid)  
 Charges Advanced  
 \$ \_\_\_\_\_



# Invoice

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04066523  
**Date:** 01/23/2009  
**Customer No:** 300000  
**Supplier No:** 799838  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000101768  
**SID#:** 0000071944

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO #90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order No.</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04066523	See Below	CTII	01/23/2009	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		<b>ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)</b>				
210	04431997	TRANSMISSION OIL PAN Customer PO. : M4308187 Customer Amendment Number: E CUM Quantity : 3990 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: E BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WE1-2009814464811221-7	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
1,034.61	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					1,034.61

UNIFORM STRAIGHT BILL OF LADING-SHORT FORM - Original - Not Negotiable  
 The property described below, to be carried by road, water, air, or by any combination thereof, is hereby consigned to the carrier named below, who shall carry the same to the destination named below, and deliver the same to the consignee named below, at the place named below, in accordance with the terms and conditions of the bill of lading, and the carrier shall be liable for the same as a common carrier of goods, and shall be subject to all the terms and conditions of the Uniform Code of Commercial Law, and the carrier shall be liable for the same as a common carrier of goods, and shall be subject to all the terms and conditions of the Uniform Code of Commercial Law.



RECEIVED, subject to the classification and terms in effect on the date of the issue of this bill of lading.

MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY

CONSIGNEE TO DESTINATION

SOLD TO

SHIPPER NO. 04066523  
 SHIPMENT I.D. 0000071944  
 SUPPLIER CODE 79983B  
 FOB SKD BRAMPTON

TERNES CHRYSLER SERVICE SHIP TO #90990  
 700 MANUFACTURER'S DRIVE

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

CARRIER NO. CTII  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLBY AVENUE  
 BRAMPTON ON L6C 2M1  
 Canada  
 Phone: 905 451-4241

WESTLAND MI 48186  
 United States

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION	
3000	90990	470815		NET 30 APP	TERNES	0000101768	01/23/09	Less than trailer load (ltl)	
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION	MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUH TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Pool/Consolidation Point: CHRYSLER 00143 ATTN: NICK BALE - LINC OUTBOUND 3686 CENTRAL AVENUE C/O LINC DETROIT CROSSDOCK DETROIT MICHIGAN 48210 United States Carrier Pro Number : CTII12138730143 ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WE1-2009814464811221-7 Shipment Details Follow		04431997 TRANSMISSION OIL PAN			P. CARE 943-2	3990	1 EXPENDABLE CONTAINER 00000EXP	EA	210
SEAL #1NA 5042	M4308187								
ENG CH LEV : R NET : 945 **TOTAL PRICE : \$70.5800	UNIT : 2.0412 KG	UNIT PRICE : 4.6217	EXT PRICE : 970.5800						
NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification. *If the shipment moves between two ports by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight." NOTE: Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse to the consignor, the consignor shall sign the following statement. The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges. Signature of Consignor	
1	Box (Corrugated or			Pro #: 121-3873014-3				If charges are to be prepaid, write or stamp here. "To be prepaid." Received \$ _____ to apply in prepayment of the charges on the property described hereon For _____ Agent or Cashier (The signature here acknowledges only the amount prepaid) Charges Advanced \$ _____	
TOTAL CONTAINERS	1								
GROSS WEIGHT	1003	TARE	58	NET WEIGHT	945				

THE AGreed OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER

AGENT, PER

TRDZ JAN 23 2009

\$



# Invoice

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04066667  
**Date:** 01/30/2009  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000101932  
**SID#:** 0000072096

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO #90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order No.</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04066667	See Below	CTII	01/30/2009	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		<b>ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)</b>				
210	04431997	TRANSMISSION OIL PAN Customer PO. : M4308187 Customer Amendment Number: E CUM Quantity : 4200 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: E BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-20095299812291-S	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
1,034.61	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					1,034.61

**UNIFORM STRAIGHT BILL OF LADING-GINET FORM - Original - Not Negotiable**  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), received, consigned, and delivered as indicated below, which said carrier (the word carrier being understood throughout this contract as meaning any person or corporation in possession of the property under the contract) agrees to carry to the usual place of delivery at said destination, if on its route, otherwise to deliver to another carrier on the route to said destination. It is mutually agreed, as to each party at any time interested in all or any portion of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Shipper Liability Code (which is in similar effect to the terms and conditions of the Uniform Bill of Lading) and to the applicable motor carrier classification or tariff if applicable to a motor carrier shipment, hereby agreed to by the shipper and accepted for shipment and his orders.  
 RECEIVED, subject to the classification and tariffs in effect on the date of this Bill of Lading. (MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)



**CONSIGNEE TO DESTINATION**  
**TERNES CHRYSLER SERVICE SHIP TO #90990**  
**700 MANUFACTURER'S DRIVE**  
**WESTLAND MI 48186**  
**United States**

**SOLD TO**  
**CHRYSLER CANADA INC**  
**ATTN: CANADA ACCTS PAYABLE**  
**P.O. BOX 3382**  
**LIVONIA MI 48151**  
**United States**

**SHIPPER NO.** 04066667  
**SHIPMENT I.D.** 0000072096  
**SUPPLIER CODE** 79983B  
**FOB** SKD BRAMPTON

**CARRIER NO.** CTII  
**CARRIER NAME** (Unknown carrier)

COLLECT  PREPAID

SKD BRAMPTON  
 40 HOLTRY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 457-8241

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION		
3000	90990	470868		NET 30 APP	TERNES	0000101932	01/30/08	Less than trailer load (lt)		
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION		MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Pool/Consolidation Point: CHRYSLER 00143 ATTN: NICK BALE - LINC OUTBOUND 3685 CENTRAL AVENUE C/O LINC DETROIT CROSSDOCK DETROIT MICHIGAN 48210 United States Carrier Pro Number : 997-601303-1 ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA ICANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-2009529981 2291-S Shipment Details Follow		SEAL #1NA 5042 M4308187 04431997 TRANSMISSION OIL PAN				P. CARE 943-4	4200	1 DEPENDABLE CONTAINER 0000EXP	EA	210
ENG CH LEV : R NET : 945 UNIT : 2.0412 KG UNIT PRICE : 4.6217 EXT PRICE : 970.6600 **TOTAL PRICE : 870.6600										

NO. OF CONTAINERS	CONTAINERS DESC	CMDTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	Notes
1	Box (Corrugated or			Pro#: 997-601303-1				The FBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification. "If the shipment moves between two ports by carrier by water, the law requires that the bill of lading shall state whether it is "carrier's or shipper's weight." NOTE: Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignee, the consignor shall sign the following statement: The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges. Signature of Consignor: _____ If charges are to be prepaid, write or stamp here. "To be prepaid." Received \$ _____ to apply in prepayment of the charges on the property described hereon Agent or Cashier For _____ (The signature here acknowledges only the amount prepaid) Charges Advanced \$ _____
TOTAL CONTAINERS	1							
GROSS WEIGHT	1003	TARE	58	NET WEIGHT	945			

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$ \_\_\_\_\_

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER

AGENT, PER

*[Handwritten Signature]* CTII



# Invoice

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04066308  
**Date:** 12/12/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000101542  
**SID#:** 0000071692

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO #90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order No.</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04066308	See Below	CTIL	12/12/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		<b>ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)</b>				
210	04431997	TRANSMISSION OIL PAN Customer PO. : M4308187 Customer Amendment Number: E CUM Quantity : 2730 (Cum including this shipment) Adjustments: Number: Code: Type: 1 092A Charge Note: PKG Sent on ASN.	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. : CONT Customer Amendment Number: E BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WE1-20087535712131112-S	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
1,034.61	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					1,034.61

**UNIFORM DOMESTIC BILL OF LADING - ORIGINAL - Not Negotiable**  
 The property described below, in apparent good order, except as noted (contents and condition of contents of packages unknown), marked, consigned, and delivered as indicated below, which said carrier (the word carrier being understood throughout this contract to mean any person or organization in possession of the property under the contract) agrees to carry to its usual place of delivery at said destination, if so its route, otherwise to deliver to another carrier to the route to said destination. It is mutually agreed, as to each item of property, that the carrier shall be liable for loss of or damage to such property, and as to each party in any time involved in all or any of said property, that every service to be performed hereunder shall be subject to all the terms and conditions of the Uniform Shipper-Broker Contract that be in full force on the date and conditions of the bill of lading, including those on the back thereof, and that in the applicable motor carrier classification or tariff it is a motor carrier shipment, hereby agreed to by the shipper and accepted by the carrier and its agents.  
 RECEIVED, subject to the classification and tariffs in effect on the date of the issue of this bill of lading. (MAIL OR STREET ADDRESS OF CONSIGNEE FOR PURPOSES OF NOTIFICATION ONLY)



CONSIGNEE TO DESTINATION

SOLD TO

SHIPPER NO. 04088308  
 SHIPMENT I.D. 0000071692  
 SUPPLIER CODE 79883B  
 FOB SKD BRAMPTON

SKD BRAMPTON  
 49 HOLBY AVENUE  
 BRAMPTON ON L6X 2M1  
 Canada  
 Phone: 905 451-8241

TERNES CHRYSLER SERVICE SHIP TO #90990  
 700 MANUFACTURER'S DRIVE

CHRYSLER CANADA INC  
 ATTN: CANADA ACCTS PAYABLE  
 P.O. BOX 3382  
 LIVONIA MI 48151  
 United States

WESTLAND MI 48186  
 United States

CARRIER NO. CTII  
 CARRIER NAME (Unknown carrier)

COLLECT  PREPAID

CUSTOMER NUMBER	PLANT OR DESTINATION CODE	TRAILER NUMBER	ROUTE CODE	TERMS	ASSEMBLY PLANT	BILL OF LADING NUMBER	DATE SHIPPED	MODE DESCRIPTION			
3000	90990	537768		NET 30 APP	TERNES	0000101542	12/12/08	Less than trailer load (lt)			
OUR PART NUMBER	CUSTOMER ORDER NO.	CUSTOMER PART NUMBER AND PART DESCRIPTION			MODEL YR.	BOOK NUMBER	RELEASE NUMBER	ACCUM TOTAL	NO. OF CONTAINERS	PCS UNITS	QUANTITY SHIPPED
Shipment UOM : LB Pool/Consolidation Point: CHRYSLER 00143 ATTN: NICK BALE - LINC OUTBOUND 3685 CENTRAL AVENUE C/O LINC DETROIT CROSSDOCK DETROIT MICHIGAN 48210 United States Carrier Pro Number : 121-3843088-4 ***** ALL PRICES LISTED IN FUNCTIONAL CURRENCY - CA (CANADIAN DOLLA ***** Generic Shipment Text BILL MOPAR FREIGHT CHARGES TO: CHRYSLER C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916 PU-WEI-20087535712131112-S Shipment Details Follow		M4308187	04431997	TRANSMISSION OIL PAN				2730	1	EA	210
SEAL #1NA	5042					P. CARE	942-1		EXPENDABLE CONTAINER	00000EXP	
ENG CH LEV : R	NET : 945	UNIT : 2.0412 KG	UNIT PRICE: 4.6217	EXT PRICE: 970.6600							
**TOTAL PRICE :	970.6600										
NO. OF CONTAINERS	CONTAINERS DESC	CMNTY.	SUB	DESCRIPTION OF ARTICLES SPECIAL MARKS AND EXCEPTIONS	WEIGHT	CLASS OR RATE	CHECK COLUMN	The FIBRE BOXES used for this shipment conform to the specifications set forth in the box maker's certificate thereon, and all other requirements of Rule 41 of the Consolidated Freight Classification. *If the shipment moves between two ports by carrier by water, the haul routine that the bill of lading shall state whether it is "carrier's or shipper's weight." NOTE: Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee, without recourse on the consignee, the consignee shall sign the following statement: The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges. Signature of Consignee If charges are to be prepaid, write or stamp here. "To be prepaid" Received \$ _____ to apply in prepayment of the charges on the property described hereon Agent or Cashier Per _____ (The signature here acknowledges only the amount prepaid) Charges Advanced \$ _____			
1	Box (Corrugated or			Pro# 121-3843088-4							
TOTAL CONTAINERS	1										
GROSS WEIGHT	1003	TARE	58	NET WEIGHT	945						

THE AGREED OR DECLARED VALUE OF THE PROPERTY IS HEREBY SPECIFICALLY STATED BY THE SHIPPER TO BE NOT EXCEEDING \$

PERMANENT POST OFFICE ADDRESS OF SHIPPER

SHIPPER

AGENT, PER

*A. J. [Signature]*



Sum of Total				
Ship Date	Invoice	Part Number	Q-ty	Total
03/27/2009	4067478	04780990AC	360	1,763.10
		04780990AC Total		1,763.10
		04780991AC	360	1,763.10
		04780991AC Total		1,763.10
		05112769AE	66	7,192.26
		05112769AE Total		7,192.26
		05112772AE	22	2,938.02
		05112772AE Total		2,938.02
	<b>4067478 Total</b>			<b>13,656.48</b>
	4067483	05112731AD	11	1,325.83
		05112731AD Total		1,325.83
		05112769AE	88	9,589.68
		05112769AE Total		9,589.68
	<b>4067483 Total</b>			<b>10,915.51</b>
	4067484	05112731AD	22	2,651.66
		05112731AD Total		2,651.66
		05112769AE	77	8,390.97
		05112769AE Total		8,390.97
	<b>4067484 Total</b>			<b>11,042.63</b>
	4067488	05065918AB	621	8,455.72
		05065918AB Total		8,455.72
	<b>4067488 Total</b>			<b>8,455.72</b>
	4067490	05112731AD	99	11,932.49
		05112731AD Total		11,932.49
	<b>4067490 Total</b>			<b>11,932.49</b>
	4067491	05112769AE	99	10,788.39
		05112769AE Total		10,788.39
	<b>4067491 Total</b>			<b>10,788.39</b>
4067492	05112769AE	99	10,788.39	
	05112769AE Total		10,788.39	
<b>4067492 Total</b>			<b>10,788.39</b>	
4067494	05112731AD	99	11,932.49	
	05112731AD Total		11,932.49	
<b>4067494 Total</b>			<b>11,932.49</b>	
4067499	05112769AE	99	10,788.39	
	05112769AE Total		10,788.39	
<b>4067499 Total</b>			<b>10,788.39</b>	
4067501	05112769AE	99	10,788.39	
	05112769AE Total		10,788.39	
<b>4067501 Total</b>			<b>10,788.39</b>	
4067480	4451835	395	1,074.68	
	4451835 Total		1,074.68	
	PKG	0	(975.12)	
	PKG Total		(975.12)	
<b>4067480 Total</b>			<b>99.56</b>	
4067472	52069713AB	896	6,308.74	
	52069713AB Total		6,308.74	
<b>4067472 Total</b>			<b>6,308.74</b>	

03/27/2009	4067485	04384293AC	950	3,113.72	
		04384293AC Total		3,113.72	
	<b>4067485 Total</b>			<b>3,113.72</b>	
	4067474	PKG		0	131.01
		PKG Total			131.01
		04857210AD		200	1,073.76
		04857210AD Total			1,073.76
		04857211AD		197	1,057.65
		04857211AD Total			1,057.65
	<b>4067474 Total</b>			<b>2,262.42</b>	
	4067473	55077612AG		192	17,799.28
		55077612AG Total			17,799.28
	<b>4067473 Total</b>			<b>17,799.28</b>	
	4067489	52013797AB		960	8,194.37
		52013797AB Total			8,194.37
		52013798AB		648	7,528.40
		52013798AB Total			7,528.40
		52122411AA		216	2,541.22
		52122411AA Total			2,541.22
	<b>4067489 Total</b>			<b>18,263.99</b>	
	4067482	PKG		0	128.10
		PKG Total			128.10
		52118804		3080	14,605.67
		52118804 Total			14,605.67
		4431997		420	1,941.11
		4431997 Total			1,941.11
	<b>4067482 Total</b>			<b>16,674.88</b>	
4067481	PKG		0	189.36	
	PKG Total			189.36	
	52106558AF		48	2,793.60	
	52106558AF Total			2,793.60	
	52106559AF		24	1,396.80	
	52106559AF Total			1,396.80	
<b>4067481 Total</b>			<b>4,379.76</b>		
3/27/2009 Total				179,991.21	
<b>Grand Total</b>				<b>179,991.21</b>	

*A*

Ship Date	Cust Number	Cust Name	Ship-To	Invoice	Part Number	Q-ty	Unit Price	Total
03/27/2009	3000	CHRYSLER C	BRAMALE	4067478	04780990AC	360	4.8975	1,763.10
03/27/2009	3000	CHRYSLER C	BRAMALE	4067478	04780991AC	360	4.8975	1,763.10
03/27/2009	3000	CHRYSLER C	BRAMALE	4067478	05112769AE	66	108.9736	7,192.26
03/27/2009	3000	CHRYSLER C	BRAMALE	4067478	05112772AE	22	133.5464	2,938.02
03/27/2009	3000	CHRYSLER C	BRAMALE	4067483	05112731AD	11	120.5302	1,325.83
03/27/2009	3000	CHRYSLER C	BRAMALE	4067483	05112769AE	88	108.9736	9,589.68
03/27/2009	3000	CHRYSLER C	BRAMALE	4067484	05112731AD	22	120.5302	2,651.66
03/27/2009	3000	CHRYSLER C	BRAMALE	4067484	05112769AE	77	108.9736	8,390.97
03/27/2009	3000	CHRYSLER C	BRAMALE	4067488	05065918AB	621	13.6163	8,455.72
03/27/2009	3000	CHRYSLER C	BRAMALE	4067490	05112731AD	99	120.5302	11,932.49
03/27/2009	3000	CHRYSLER C	BRAMALE	4067491	05112769AE	99	108.9736	10,788.39
03/27/2009	3000	CHRYSLER C	BRAMALE	4067492	05112769AE	99	108.9736	10,788.39
03/27/2009	3000	CHRYSLER C	BRAMALE	4067494	05112731AD	99	120.5302	11,932.49
03/27/2009	3000	CHRYSLER C	BRAMALE	4067499	05112769AE	99	108.9736	10,788.39
03/27/2009	3000	CHRYSLER C	BRAMALE	4067501	05112769AE	99	108.9736	10,788.39
03/27/2009	3000	CHRYSLER C	CENTER	4067480	4451835	395	2.7207	1,074.68
03/27/2009	3000	CHRYSLER C	CENTER	4067480	PKG	0	0	(975.12)
03/27/2009	3000	CHRYSLER C	DETROIT	4067472	52069713AB	896	7.041	6,308.74
03/27/2009	3000	CHRYSLER C	DETROIT	4067485	04384293AC	950	3.2776	3,113.72
03/27/2009	3000	CHRYSLER C	MARYSVI	4067474	04857210AD	200	5.3688	1,073.76
03/27/2009	3000	CHRYSLER C	MARYSVI	4067474	PKG	0	0	66.00
03/27/2009	3000	CHRYSLER C	MARYSVI	4067474	04857211AD	197	5.3688	1,057.65
03/27/2009	3000	CHRYSLER C	MARYSVI	4067474	PKG	0	0	65.01
03/27/2009	3000	CHRYSLER C	SALTILL	4067473	55077612AG	192	92.7046	17,799.28
03/27/2009	3000	CHRYSLER C	SALTILL	4067489	52013797AB	960	8.5358	8,194.37
03/27/2009	3000	CHRYSLER C	SALTILL	4067489	52013798AB	648	11.6179	7,528.40
03/27/2009	3000	CHRYSLER C	SALTILL	4067489	52122411AA	216	11.7649	2,541.22
03/27/2009	3000	CHRYSLER C	TERNES	4067482	52118804	3080	4.7421	14,605.67
03/27/2009	3000	CHRYSLER C	TERNES	4067482	4431997	420	4.6217	1,941.11
03/27/2009	3000	CHRYSLER C	TERNES	4067482	PKG	0	0	128.10
03/27/2009	3000	CHRYSLER C	WARREN	4067481	52106558AF	48	58.2	2,793.60
03/27/2009	3000	CHRYSLER C	WARREN	4067481	PKG	0	0	126.24
03/27/2009	3000	CHRYSLER C	WARREN	4067481	52106559AF	24	58.2	1,396.80
03/27/2009	3000	CHRYSLER C	WARREN	4067481	PKG	0	0	63.12

Sum of Total				
Ship Date	Invoice	Part Number	Q-ty	Total
04/20/2009	4067702	52069713AB	448	3154.368
		52069713AB Total		3154.368
	4067702 Total			3154.368
04/20/2009 Total				<b>3154.368</b>
04/22/2009	4067706	68059589AA	58	29469.8
		68059589AA Total		29469.8
	4067706 Total			29469.8
04/22/2009 Total				<b>29469.8</b>
<b>Grand Total</b>				<b>32624.168</b>

✓ 30,943.29 on BRK sheet



Sum of Total				
Ship Date	Invoice	Part Number	Q-ty	Total
04/24/2009	4067714	52069713AB	6030	42,457.23
		52069713AB Total		42,457.23
	<b>4067714 Total</b>			<b>42,457.23</b>
	4067715	52069713AB	672	4,731.55
		52069713AB Total		4,731.55
	<b>4067715 Total</b>			<b>4,731.55</b>
	4067716	03723681AC	4000	10,830.00
		03723681AC Total		10,830.00
		04384293AC	4750	15,568.60
		04384293AC Total		15,568.60
	<b>4067716 Total</b>			<b>26,398.60</b>
	4067717	03723681AC	4000	10,830.00
		03723681AC Total		10,830.00
		04384293AC	4750	15,568.60
		04384293AC Total		15,568.60
	<b>4067717 Total</b>			<b>26,398.60</b>
	4067710	55077612AG	192	17,799.28
		55077612AG Total		17,799.28
	<b>4067710 Total</b>			<b>17,799.28</b>
	4067713	04431997	210	970.56
		04431997 Total		970.56
		PKG	0	235.05
		PKG Total		235.05
		52088422AB	50	1,309.34
		52088422AB Total		1,309.34
	<b>4067713 Total</b>			<b>2,514.94</b>
	4067712	52118780AD	125	543.63
52118780AD Total		543.63		
PKG.		0	50.00	
PKG. Total		50.00		
<b>4067712 Total</b>			<b>593.63</b>	
<b>4/24/2009 Total</b>				<b>120,893.83</b>
<b>Grand Total</b>				<b>120,893.83</b>

Ship Date	Cust Number	Cust Name	Ship-To	Invoice	Part Number	Q-ty	Unit Price	Total	
04/24/2009	3000	CHRYSLER C	DETROIT	4067714	52069713AB	6030	7.041	42,457.23	
04/24/2009	3000	CHRYSLER C	DETROIT	4067715	52069713AB	672	7.041	4,731.55	
04/24/2009	3000	CHRYSLER C	DETROIT	4067716	04384293AC	4750	3.2776	15,568.60	
04/24/2009	3000	CHRYSLER C	DETROIT	4067716	03723681AC	4000	2.7075	10,830.00	
04/24/2009	3000	CHRYSLER C	DETROIT	4067717	04384293AC	4750	3.2776	15,568.60	
04/24/2009	3000	CHRYSLER C	DETROIT	4067717	03723681AC	4000	2.7075	10,830.00	
04/24/2009	3000	CHRYSLER L	SALTILL	4067710	55077612AG	192	92.7046	17,799.28	
04/24/2009	3000	CHRYSLER C	TERNES	4067713	04431997	210	4.6217	970.56	2,514.94
04/24/2009	3000	CHRYSLER C	TERNES	4067713	PKG	0	0	64.05	
04/24/2009	3000	CHRYSLER C	TERNES	4067713	52088422AB	50	26.1867	1,309.34	
04/24/2009	3000	CHRYSLER C	TERNES	4067713	PKG	0	0	171.00	
04/24/2009	3000	CHRYSLER C	WARREN	4067712	52118780AD	125	4.349	543.63	593.63
04/24/2009	3000	CHRYSLER C	WARREN	4067712	PKG.	0	0	50.00	
								<b>120,893.83</b>	

**October 12, 2010**  
**Email**



## Bezner, Lana

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**From:** Bezner, Lana  
**Sent:** Tuesday, October 12, 2010 3:38 PM  
**To:** Douglas Murray  
**Subject:** SKD - Chrysler  
**Attachments:** DMTOR-#271210-v1-SKD\_-\_Chrysler\_-\_invoices\_pkg\_2.PDF; DMTOR-#271211-v1-SKD\_-\_Chrysler\_-\_Daily\_Shipment\_Info\_pkg\_2.PDF

Hi Doug,

Attached is the following additional information:

1. "SKD - Chrysler - invoices pkg 2". Includes copies of invoice numbers 4064532, 4064623, 4064770 and 4064427.
2. "SKD - Chrysler - Daily Shipment Inc. pkg 2". Includes daily shipment information, including invoice number, Chrysler part number and invoice amount, for shipments in respect of the following invoice numbers 5092443, 5092804, 5092805, 5092784, 5092791.

Please give me a call with any questions regarding the attached. I will forward additional information as it becomes available.

Thanks,  
Lana

**Lana Bezner**

**RSM Richter Inc.**

200 King Street West, Suite 1100, Toronto, ON M5H 3T4

Tel: 416.932.6009 Fax: 416.932.6200

[lbezner@rsmrichter.com](mailto:lbezner@rsmrichter.com) [www.rsmrichter.com](http://www.rsmrichter.com)



# Invoice

9/2/08 ULR 859580001

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04064532  
**Date:** 08/28/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000099591  
**SID#:** 0000069802

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO  
#90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04064532	See Below	TEON	08/28/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)				
100	52088422AB	ARM ASSY UPR RR SUSP Customer PO. M4308186 Customer Amendment F CUM Quantity : 1150 (Cum including this shipment)	EA	100	26.18670	2,618.67
2	00000EXP	EXPENDABLE CONTAINER Customer PO. CONT Customer Amendment F BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	2	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
2,618.67	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					2,618.67



# Invoice

*9/8/08* *ULR 860123-002*

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04064623  
**Date:** 09/05/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000099689  
**SID#:** 0000069945

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO  
#90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04064623	See Below	TEON	09/05/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
<i>9/8</i>	<i>ULR # 86012300</i>	ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)				
210	04431997	TRANSMISSION OIL PAN Customer PO. M4308187 Customer Amendment E CUM Quantity : 210 (Cum including this shipment)	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. CONT Customer Amendment E	EA	1	0.00000	0.00
50	52088422AB	ARM ASSY UPR RR SUSP Customer PO. M4308186 Customer Amendment F CUM Quantity : 150 (Cum including this shipment)	EA	50	26.18670	1,309.34
1	00000EXP	EXPENDABLE CONTAINER Customer PO. CONT Customer Amendment F BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
2,279.90	0.00	0.00	0.00	0.00	0.00
					<b>Invoice Total</b>
					2,279.90



# Invoice

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04064770

**Date:** 09/12/2008

**Customer No:** 300000

**Supplier No:** 79983B

**Sales Agent:** TOW

**GST#:**

**BOL#:** 0000099845

**SID#:** 0000070098

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO  
#90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

**VAT#:** 38-2673623-00

**F.O.B./Terms**

Our Order No.	Customer Purchase Order	Shipped Via	Date Shipped
04064770	See Below	TEON	09/12/2008

SKD BRAMPTON

NET 30 APPROX

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
9/16	ULR # 826 860 885-001	ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)				
210	04431997	TRANSMISSION OIL PAN Customer PO. M4308187 Customer Amendment E CUM Quantity : 420 (Cum including this shipment)	EA	210	4.62170	970.56
1	00000EXP	EXPENDABLE CONTAINER Customer PO. CONT Customer Amendment E BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	1	0.00000	0.00
<b>Product Total</b>		<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
970.56		0.00	0.00	0.00	0.00	0.00
						<b>Invoice Total</b>
						970.56



# Invoice

8/27/08 ULR # 859165-001

**Remit To:** SKD COMPANY  
375 WHEELABRATOR WAY  
MILTON, ONTARIO  
L9T 3C1

**Invoice No:** 04064427  
**Date:** 08/22/2008  
**Customer No:** 300000  
**Supplier No:** 79983B  
**Sales Agent:** TOW  
**GST#:**  
**BOL#:** 0000099479  
**SID#:** 0000069680

**Bill To:** CHRYSLER CANADA INC  
ATTN: CANADA ACCTS PAYABLE  
P.O. BOX 3382  
LIVONIA MI 48151  
United States

**Ship To:** TERNES CHRYSLER SERVICE SHIP TO  
#90990  
700 MANUFACTURER'S DRIVE  
WESTLAND MI 48186  
United States

<b>VAT#:</b> 38-2673623-00				<b>F.O.B./Terms</b>	
<b>Our Order No.</b>	<b>Customer Purchase Order</b>	<b>Shipped Via</b>	<b>Date Shipped</b>	SKD BRAMPTON	
04064427	See Below	TEON	08/22/2008	NET 30 APPROX	

Qty. Ordered	Item Number	Description	UOM	Qty. Shipped	Unit Price	Extension
		ALL AMOUNTS STATED IN CANADIAN DOLLAR (CAD)				
50	52088422AB	ARM ASSY UPR RR SUSP Customer PO. M4308186 Customer Amendment F CUM Quantity : 1050 (Cum including this shipment)	EA	50	26.18670	1,309.34
1	00000EXP	EXPENDABLE CONTAINER Customer PO. CONT Customer Amendment F BILL MOPAR FREIGHT CHARGES TO: CHRYSLER 3101 C/O DATA2LOGISTICS PO BOX 61040 FORT MEYERS, FL 33916	EA	1	0.00000	0.00

<b>Product Total</b>	<b>Discount</b>	<b>Freight</b>	<b>Taxable Amount</b>	<b>Tax Amount</b>	<b>Miscellaneous</b>
1,309.34	0.00	0.00	0.00	0.00	0.00

**Invoice Total**  
1,309.34

**SKD Automotive Group - Milton Division**  
**Chrysler Sales Mar 24, 2009**

05092442 03/24/09  
55369019AA 734.80  
-----  
TRANS TOTAL 734.80

Bank Shipments  
SUMMARY CHARGES/DISC=GST

05092443 03/24/09  
05115434AA 597.11  
50041890-02 2,964.85  
05115378AF 2,766.60  
05115379AF 2,514.10  
-----  
TRANS TOTAL 8,842.66

05092444 03/24/09  
55399021AB 2,629.67  
-----  
TRANS TOTAL 2,629.67

05092451 03/24/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092452 03/24/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092453 03/24/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092454 03/24/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092455 03/24/09  
55366491AD 20,354.21  
50035590-03 24,325.02  
-----  
TRANS TOTAL 44,679.23

05092456 03/24/09  
50041590-04 14,475.08  
-----  
TRANS TOTAL 14,475.08

05092469 03/24/09

SKD Automotive Group - Milton Division  
Chrysler Sales Mar 24, 2009

05115378AF	10,521.00
05115379AF	8,332.63
	-----
TRANS TOTAL	18,853.63

05092472 03/24/09	
05115437AA	32,326.00
	-----
TRANS TOTAL	32,326.00

05092473 03/24/09	
05115434AA	1,794.84
05115379AF	7,406.78
05115378AF	7,890.75
05115437AA	1,616.30
	-----
TRANS TOTAL	18,708.67

05092460 03/24/09	
68020264	3,007.30
68028895AB	2,250.97
68028894AB	3,393.59
68026049	1,177.23
68026048	1,182.94
68020265	2,947.65
SUMMARY CHARGES/DISC	697.98
	-----
TRANS TOTAL	14,657.66

05092461 03/24/09	
68020264	3,007.30
68028895AB	3,376.45
68028894AB	2,262.39
68026049	1,177.23
68026048	1,182.94
68020265	2,947.65
SUMMARY CHARGES/DISC	697.70
	-----
TRANS TOTAL	14,651.66

05092463 03/24/09	
68020265	5,526.85
68020264	7,894.15
68028894AB	9,162.69
68028895AB	4,558.21
SUMMARY CHARGES/DISC	1,357.10
	-----
TRANS TOTAL	28,499.00

05092467 03/24/09	
68020264	3,007.30
68028895AB	2,250.97
68028894AB	3,393.59

**SKD Automotive Group - Milton Division**

**Chrysler Sales Mar 24, 2009**

68026049	1,177.23
68026048	1,182.94
68020265	2,947.65
SUMMARY CHARGES/DISC	697.98

-----  
TRANS TOTAL 14,657.66

05092470 03/24/09

68020264	17,479.91
68026049	5,827.28
68028895AB	1,519.40
SUMMARY CHARGES/DISC	1,241.33

-----  
TRANS TOTAL 26,067.92

05092474 03/24/09

68020264	3,007.30
68028895AB	3,376.45
68028894AB	2,262.39
68026049	1,177.23
68026048	1,182.94
68020265	2,947.65
SUMMARY CHARGES/DISC	697.70

-----  
TRANS TOTAL 14,651.66

05092485 03/24/09

68020264	3,007.30
68028894AB	3,393.59
68026048	1,182.94
68020265	2,947.65
68026049	1,177.23
68028895AB	2,250.97
SUMMARY CHARGES/DISC	697.98

-----  
TRANS TOTAL 14,657.66

05092486 03/24/09

68020264	1,503.65
68028895AB	3,376.45
68028894AB	2,262.39
68020265	1,473.83
SUMMARY CHARGES/DISC	430.82

-----  
TRANS TOTAL 9,047.14



**SKD Automotive Group - Milton Division**  
**Chrysler Bank Sales April 24, 2009**

05092804 04/24/09	
50041590-04	2,286.08
	-----
TRANS TOTAL	2,286.08

05092805 04/24/09	
50019490-05	11,627.95
	-----
TRANS TOTAL	11,627.95

05092806 04/24/09	
50019490-05	285.74
50019590-04	1,801.14
	-----
TRANS TOTAL	2,086.88

**SKD Automotive Group - Milton Division**  
**Chrysler Sales April 15- 21, 2009**

05092764 04/15/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092765 04/15/09  
50041590-04 12,189.00  
-----  
TRANS TOTAL 12,189.00

05092768 04/15/09  
50041890-02 14,387.11  
-----  
TRANS TOTAL 14,387.11

05092772 04/16/09  
55366491AD 1,453.87  
-----  
TRANS TOTAL 1,453.87

05092773 04/16/09  
50019490-05 1,224.00  
-----  
TRANS TOTAL 1,224.00

05092778 04/16/09  
50040290-03 1,873.45  
-----  
TRANS TOTAL 1,873.45

05092784 04/17/09  
50041590-04 2,286.08  
-----  
TRANS TOTAL 2,286.08

05092786 04/17/09  
50041890-02 14,866.68  
-----  
TRANS TOTAL 14,866.68

05092791 04/20/09

**SKD Automotive Group - Milton Division**  
**Chrysler Sales April 15- 21, 2009**

50019490-05 1,224.00

-----  
TRANS TOTAL 1,224.00

05092792 04/20/09  
50041590-04 2,286.08

-----  
TRANS TOTAL 2,286.08

05092794 04/20/09  
50019490-05 10,550.35

-----  
TRANS TOTAL 10,550.35

05092797 04/21/09  
55366491AD 15,992.59  
50035590-03 12,162.51

-----  
TRANS TOTAL 28,155.10

05092785 04/17/09  
04894760AB 10,409.76  
04894761AB 10,409.76  
SUMMARY CHARGES/DISC 1,040.98

-----  
TRANS TOTAL 21,860.50

05092793 04/20/09  
04894760AB 9,368.78  
04894761AB 9,368.78  
SUMMARY CHARGES/DISC 936.88

-----  
TRANS TOTAL 19,674.44

05092798 04/21/09  
04894760AB 10,756.75  
04894761AB 12,144.72  
SUMMARY CHARGES/DISC 1,145.07

-----  
TRANS TOTAL 24,046.54