

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

<p>In re:</p> <p>YELLOW CORPORATION, et al.,¹</p> <p style="text-align: center;">Debtor.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 23-11069 (CTG)</p> <p>Ref. Docket Nos. 566</p>
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SUPPLEMENTAL CERTIFICATE OF SERVICE

I, AMY HENAULT, hereby certify that:

1. I am employed as a Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On September 26, 2023, I caused to be served the:
 - a. “Notice of Deadlines for the Filing of Proofs of Claim, Including Requests for Payment Pursuant to Section 503(B)(9) of the Bankruptcy Code,” filed on September 15, 2023 [Docket No. 566],
 - b. *customized* “Proof of Claim (Modified Official Form 410),” a sample of which is annexed hereto as Exhibit A, and
 - c. “Official Form 410 - Instructions for Proof of Claim,” a copy of which is annexed hereto as Exhibit B,

by causing true and correct copies to be:

- i. enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C, and
- ii. delivered via electronic mail to those parties listed on the annexed Exhibit D.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT, OR LEGAL DEPARTMENT.”

/s/ Amy Henault
Amy Henault

EXHIBIT A

United States Bankruptcy Court, District of Delaware**Fill in this information to identify the case (Select only one Debtor per claim form):**

<input type="checkbox"/> Yellow Corporation (Case No. 23-11069)	<input type="checkbox"/> 1105481 Ontario Inc. (Case No. 23-11070)	<input type="checkbox"/> Express Lane Services, Inc. (Case No. 23-11071)
<input type="checkbox"/> New Penn Motor Express LLC (Case No. 23-11072)	<input type="checkbox"/> Roadway Express International, Inc. (Case No. 23-11073)	<input type="checkbox"/> Roadway LLC (Case No. 23-11074)
<input type="checkbox"/> Roadway Next Day Corporation (Case No. 23-11075)	<input type="checkbox"/> USF Bestway Inc. (Case No. 23-11076)	<input type="checkbox"/> USF Dugan Inc. (Case No. 23-11077)
<input type="checkbox"/> USF Holland International Sales Corporation (Case No. 23-11078)	<input type="checkbox"/> USF Holland LLC (Case No. 23-11079)	<input type="checkbox"/> USF RedStar LLC (Case No. 23-11080)
<input type="checkbox"/> USF Reddaway Inc. (Case No. 23-11081)	<input type="checkbox"/> Yellow Freight Corporation (Case No. 23-11082)	<input type="checkbox"/> Yellow Logistics, Inc. (Case No. 23-11083)
<input type="checkbox"/> YRC Association Solutions, Inc. (Case No. 23-11084)	<input type="checkbox"/> YRC Enterprise Services, Inc. (Case No. 23-11085)	<input type="checkbox"/> YRC Freight Canada Company (Case No. 23-11086)
<input type="checkbox"/> YRC Inc. (Case No. 23-11087)	<input type="checkbox"/> YRC International Investments, Inc. (Case No. 23-11088)	<input type="checkbox"/> YRC Logistics Inc. (Case No. 23-11089)
<input type="checkbox"/> YRC Logistics Services, Inc. (Case No. 23-11090)	<input type="checkbox"/> YRC Mortgages, LLC (Case No. 23-11091)	<input type="checkbox"/> YRC Regional Transportation, Inc. (Case No. 23-11092)

United States Bankruptcy Court for the District of Delaware
 Yellow Corporation Claims Processing Center
 c/o Epiq Corporate Restructuring, LLC
 P.O. Box 4421
 Beaverton, OR 97076-4421

To submit your form online please go to
<https://epiqworkflow.com/cases/YRC>

Check box if the address on the envelope sent to you by the court needs to be updated. Identify your replacement address in Part 1 (Section 3) below.

For Court Use Only

Proof of Claim (Modified Official Form 410)

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. With the exception of claims under 503(b)(9), do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503. Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

Name of the current creditor (the person or entity to be paid for this claim): _____

Other names the creditor used with the debtor: _____

2. Has this claim been acquired from someone else? No Yes. From whom? _____

3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Country (if International): _____

Contact phone: _____

Contact email: _____

Where should payments to the creditor be sent?
(if different)

Name _____

Number _____ Street _____

City _____ State _____ ZIP Code _____

Country (if International): _____

Contact phone: _____

Contact email: _____

4. Does this claim amend one already filed?

No

Yes. Claim number on court claims register (if known) _____

Filed on _____
MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

No

Yes. Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?

No

Yes.
Last 4 digits of the debtor's account or any number you use to identify the debtor:

7. How much is the claim?

\$ _____.

Does this amount include interest or other charges?

No

Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim?

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.

9. Is all or part of the claim secured by a lien on property?

No

Yes. The claim is secured by a lien on property.

Nature of property:

Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (official Form 410-A) with this *Proof of Claim*.

Motor vehicle

Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____
(The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

Fixed Variable

10. Is the claim based on a lease?

No

Yes. **Amount necessary to cure any default as of the date of petition.**

\$ _____

11. Is the claim subject to a right of setoff?

No

Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. *Check one:*

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). Amount entitled to priority \$ _____

Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____

Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____

Other. Specify subsection of 11 U.S.C. § 507 (a)() that applies. \$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

No

Yes

Indicate the amount of your claim arising from the value of any goods received by the Debtors within 20 days before the date of commencement of the above case, where the goods have been sold to the Debtors in the ordinary course of its business. Attach documentation supporting such claim.

\$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date _____ MM / DD / YYYY Signature _____

Print the name of the person who is completing and signing this claim:

Name _____
First name Middle name Last name

Title _____

Company _____
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

City State ZIP Code

Contact Phone _____ Email _____

EXHIBIT B

Official Form 410 - Instructions for Proof of Claim

United States Bankruptcy Court

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000 imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571

How to fill out this form

- **Fill in all of the information about the claim as of the date the case was filed.**
- **Fill in the caption at the top of the form.** The full list of debtors is provided with this form and also under the Debtors section on the Claims Agent's website: <https://dm.epiq11.com/YellowCorporation>.
- **If the claim has been acquired from someone else, then state the identity of the last party** who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.
- **Attach any supporting documents to this form.** Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of redaction below.) Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called "Bankruptcy Rule") 3001(c) and (d).
- **Do not attach original documents because attachments may be destroyed after scanning.**
- **If the claim is based on delivering health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.**
- **A Proof of Claim form and any attached documents must show only the last 4 digits of any social security number, individual's tax identification number, or financial account number, and only the year of any person's date of birth.** See Bankruptcy Rule 9037.
- **For a minor child, fill in only the child's initials and the full name and address of the child's parent or guardian.** For example, write *A.B., a minor child (John Doe, parent, 123 Main St, City, State)*. See Bankruptcy Rule 9037.

Confirmation that the claim has been filed

To receive confirmation that the claim has been filed, either enclose a stamped self-addressed envelope and a copy of this form or you may access the Claims Agent's website (<https://dm.epiq11.com/YellowCorporation>) to view your filed form under the "Claims" tab.

Where to File Proof of Claim Form**First-Class Mail:**

Yellow Corporation Claims Processing Center
c/o Epiq Corporate Restructuring, LLC
PO Box 4421
Beaverton, OR 97076-4421

Hand Delivery or Overnight Mail:

Yellow Corporation Claims Processing Center
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd
Beaverton, OR 97005

Electronic Filing:

By accessing the Online Portal (e-filing) "File a Claim" link at <https://dm.epiq11.com/YellowCorporation> under "Case Actions."

Understand the terms used in this form

Administrative expense: Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing the bankruptcy estate. 11 U.S.C. § 503.

Claim: A creditor's right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy. 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Claim Pursuant to 11 U.S.C. §503(b)(9): A claim for the value of any goods that were sold to the Debtors in the ordinary course of its business **and** were received by the Debtors within 20 days before the date of commencement of the above case. Attach documentation supporting such claim.

Creditor: A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

Debtor: A person, corporation, or other entity who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. § 101 (13).

Evidence of perfection: Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

Information that is entitled to privacy: A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

Priority claim: A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

Proof of claim: A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

Redaction of information: Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to **privacy** on the *Proof of Claim* form and any attached documents.

Secured claim under 11 U.S.C. §506(a): A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a).

Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment may be a lien.

Setoff: Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Uniform claim identifier: An optional 24-character identifier that some creditors use to facilitate electronic payment.

Unsecured claim: A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

EXHIBIT C

Claim Name	Address Information
ALBERTA TREASURY BOARD AND FINANCE	TAX AND REVENUE ADMINISTRATION 9811 - 109 STREET EDMONTON AB T5K 2L5 CANADA
ALVAREZ & MARSAL CANADA INC.	AL HUTCHENS; JOSHUA NEVSKY; SVEN DEDIC; MITCHELL BINDER ROYAL BANK PLAZA, S TOWER 200 BAY ST, STE 2900, PO BOX 22 TORONTO ON M5J 2J1 CANADA
ATTORNEY GENERAL OF CANADA	DEPARTMENT OF JUSTICE ONTARIO REGIONAL OFFICE, TAX LAW SECTION 120 ADELAIDE STREET WEST, SUITE 400 TORONTO ON M5H 1T1 CANADA
BLAKE, CASSELS & GRAYDON LLP	LINC ROGERS; ARYO SHALVIRI; AIMEE YEE 199 BAY STREET SUITE 4000, COMMERCE COURT WEST TORONTO ON M5L 1A9 CANADA
BLAKELY + DUSHENSKI	ROBERT BLAKELY, K.C. 201, 10225 - 100 AVE. NW EDMONTON AB T5J 0A1 CANADA
BORDEN LADNER GERVAIS	ROGER JAIPARGAS BAY ADELAIDE CENTRE, E TOWER 22 ADELAIDE ST. W TORONTO ON M5H 4E3 CANADA
CAMELINO GALESSIERE LLP	LINDA GALESSIERE 65 QUEEN ST. WEST, SUITE 440 TORONTO ON M5H 2M5 CANADA
CASSELS BROCK & BLACKWELL LLP	RYAN JACOBS; JANE DIETRICH; NATALIE LEVINE; STEPHANIE FERNANDES BAY ADELAIDE CENTRE, N TOWER 40 TEMPERANCE ST, STE 3200 TORONTO ON M5H 0B4 CANADA
CHOATE HALL & STEWART LLP	KEVIN J. SIMARD; JONATHAN D. MARSHALL; SETH D. MENNILLO; HAMPTON FOUSHEE 2 INTERNATIONAL PLACE BOSTON MA 02110
CORPORATION OF THE TOWN OF WHITBY	FRANCESCO SANTAGUIDA 575 ROSSLAND ROAD EAST WHITBY ON L1N 2M8 CANADA
DEPARTMENT OF FINANCE (MANITOBA)	TAXATION DIVISION 101 - 401 YORK AVENUE WINNIPEG MB R3C 0P8 CANADA
DLA PIPER (CANADA) LLP	JERRITT PAWLYK SUITE 2700 10220 - 103RD AVE NW EDMONTON AB T5J 0K4 CANADA
GOODMANS LLP	ROBERT CHADWICK; CAROLINE DESCOURS; ANDREW HARMES; BRENNAN CALDWELL BAY ADELAIDE CENTRE 333 BAY STREET, SUITE 3400 TORONTO ON M5H 2S7 CANADA
HOLLAND & KNIGHT LLP	JOSHUA M. SPENCER 150 N. RIVERSIDE PLAZA, SUITE 2700 CHICAGO IL 60606
MCCARTHY TETRAULT LLP	JAMES D. GAGE; SANEEA TANVIR TORONTO DOMINION BANK TOWER, STE 5300 TORONTO ON M5K 1E6 CANADA
MCMAHON MOLYNEAUX HENRIQUEZ	KATY O'ROURKE 605 JAMES ST N, STE 200 HAMILTON ON L8L 1J9 CANADA
MINISTRY OF FINANCE (ONTARIO)	LEGAL SERVICES BRANCH 33 KING STREET WEST, 6TH FLOOR OSHAWA ON L1H 8H5 CANADA
MINISTRY OF THE ATTORNEY GENERAL	(SASKATCHEWAN) BRONWYN EYRE-MIN OF JUSTICE & ATTNY GEN 300-1874 SCARTH STREET REGINA SK S4P 4B3 CANADA
MINISTRY OF THE ATTORNEY GENERAL	(BRITISH COLUMBIA) LEGAL SVC BRANCH, REVEVENUE & TAXATION PO BOX 9280, STN PROV GOVT VICTORIA BC V8W 9J7 CANADA
MYERS LLP	PAUL MCKENNA SUITE 724-240 GRAHAM AVENUE WINNIPEG MB R3C 0J7 CANADA
NOVA SCOTIA DEPARTMENT OF FINANCE	AND TREASURY BOARD 1723 HOLLIS ST. PO BOX 187 HALIFAX NS B3J 2N3 CANADA
OSLER, HOSKIN & HARCOURT LLP	MARC WASSERMAN; DAVE ROSENBLAT; BEN MULLER 100 KING STREET WEST, SUITE 6200 1 FIRST CANADIAN PLACE PO BOX 50 TORONTO ON M5X 1B8 CANADA
OSLER, HOSKIN & HARCOURT LLP	TRACY C. SANDLER; KATHRYN ESAW 100 KING STREET WEST, STE 6200 1 FIRST CANADIAN PLACE PO BOX 50 TORONTO ON M5X 1B8 CANADA
REIMER WORLD CORP.	PHILIP P. PAULS; NELSON R. OLFERT SUITE 2900, 201 PORTAGE AVENUE WINNIPEG MB R3B 3K6 CANADA
REVENU QUEBEC	DANIEL CANTIN 3800, RUE DE MARLY, SECTEUR 5-2-8 QUEBEC QC G1X 4A5 CANADA
RICHARDS LAYTON & FINGER PA	MARK D. COLLINS; JOHN H. KNIGHT; DAVID T. QUEROLI; ALEXANDER R. STEIGER ONE RODNEY SQUARE 920 N KING ST WILMINGTON DE 19801
UNIFOR LEGAL DEPARTMENT	ANTHONY DALE; BLAKE SCOTT 115 GORDON BAKER ROAD TORONTO ON M2H 0A8 CANADA
WRIGHT HENRY LLP	TRACEY HENRY; ALEX ST. JOHN; NATASHA ABRAHAM 200 WELLINGTON STREET WEST, SUITE 602 TORONTO ON M5V 3C7 CANADA

Total Creditor count 28

EXHIBIT D

Electronic Mail Service List

NAME	EMAIL
GOODMANS LLP	rchadwick@goodmans.ca; cdescours@goodmans.ca; aharmes@goodmans.ca; bcaldwell@goodmans.ca
ALVAREZ & MARSAL CANADA INC.	ahutchens@alvarezandmarsal.com; jnevsky@alvarezandmarsal.com; sdedic@alvarezandmarsal.com; mbinder@alvarezandmarsal.com
CASSELS BROCK & BLACKWELL LLP	rjacobs@cassels.com; jdietrich@cassels.com; nlevine@cassels.com; sfernandes@cassels.com
MCCARTHY TÉTRAULT LLP	jgage@mccarthy.ca; stanvir@mccarthy.ca
BORDEN LADNER GERVAIS	rjaipargas@blg.com
BLAKE, CASSELS & GRAYDON LLP	linc.rogers@blakes.com; aryo.shalviri@blakes.com; aimee.yee@blakes.com
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REIMER WORLD CORP.	ppauls@rewc.com; NRO@rewc.com
CAMELINO GALESSIERE LLP	lgalessiere@cglegal.ca
ATTORNEY GENERAL OF CANADA DEPARTMENT OF JUSTICE	AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca
MINISTRY OF FINANCE (ONTARIO)	insolvency.unit@ontario.ca
ALBERTA TREASURY BOARD AND FINANCE	tra.revenue@gov.ab.ca
MINISTRY OF THE ATTORNEY GENERAL (BRITISH COLUMBIA)	AGLSBRevTaxInsolvency@gov.bc.ca; Aaron.Welch@gov.bc.ca
DEPARTMENT OF FINANCE (MANITOBA)	mbtax@gov.mb.ca
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REVENU QUÉBEC	notif-montreal@revenuquebec.ca; danielcantin@revenuquebec.ca
NOVA SCOTIA DEPARTMENT OF FINANCE AND TREASURY BOARD	FinanceWeb@novascotia.ca
CORPORATION OF THE TOWN OF WHITBY	legal@whitby.ca; santaguidaf@whitby.ca
DLA PIPER (CANADA) LLP	jerritt.pawlyk@dlapiper.com