

Court File No.: CV-11-432919 00CP

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

BOB BRIGAITIS and CINDY RUPERT

Plaintiffs

- and -

IQT, LTD., c.o.b. as IQT SOLUTIONS, IQT SOLUTIONS, IQT CANADA, LTD., JDA
PARTNERS LLC, IQT, INC., ALEX MORTMAN, DAVID MORTMAN, JOHN FELLOWS,
RENAE MARSHALL, and BRAD RICHARDS

Defendants

Proceeding under the *Class Proceedings Act, 1992*, S.O. 1992, c.6

MOTION RECORD

September 21, 2012

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TAB 1

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Proceeding under the *Class Proceedings Act, 1992*, S.O. 1992, c.6

NOTICE OF MOTION
(Returnable *Nov. 16, 2012*)

THE PLAINTIFFS will make a motion to the Honourable Justice Perell on *November 16, 2012* at 10 a.m. or soon after that time as the Motion can be heard at Osgoode Hall in Toronto, Ontario.

PROPOSED METHOD OF HEARING:

The motion is to be heard orally.

THE MOTION IS FOR ORDERS:

1. Requiring the defendants, Alex Mortman, David Mortman, IQT, Inc., IQT Canada Inc. and JDA Partners LLC (the "IQT Defendants") to deliver to the plaintiffs particulars of the following questions relating to allegations in the statement of defence and crossclaim filed by the IQT Defendants:

- a. Paragraph 14: What do the IQT Defendants mean when they claim that IQT, Ltd. was experiencing "financial difficulties"? What type of "financial difficulties" did they suffer? How did these "financial difficulties" relate to John Fellows? What were the "then unknown actions" of Fellows? How and when did the IQT Defendants find out about those actions of Fellows?
- b. Paragraph 17: What "further and substantial efforts to avert" the termination of the financing of IQT, Ltd. did the IQT Defendants make? When did they make those efforts?
- c. Paragraph 26(b): What capital was "infused" into IQT, Ltd and when was this done? What "financing" was sought? From whom was it sought? What were the "many measures to maintain and extend the financing for the operation of IQT, Ltd"? When did they take those measures?
- d. Paragraph 40: Who was part of Fellows' "operating team"? How were they "responsible for the company's struggles"? When did it first become "apparent" to David and Alex that "Fellows and his team, as selected by him, were responsible for the company's struggles"?
- e. Paragraph 41: What were all of the "accounting irregularities" that Alex "discovered"? In what amount were they? Who were the payments to? How were the payments made? Which bank accounts were used? When and how did Alex discover these "irregularities"?
- f. Paragraph 42: What "substantial travel and entertainment expenses" were discovered? Who was part of the "management team"? What was the amount of these expenses? When and how did Alex discover these expenses?
- g. Paragraph 43: What "material unauthorized cash withdrawals" did Fellows make? In what amount? When did he make them? Did anyone assist him in making these withdrawals and if so, who? When and how did Alex discover these withdrawals?
- h. Paragraph 44: How was Bradley Richards "complicit in Fellows' activities" and how did he "help conceal those activities"? What actions did Richards take? When did he do so? What was the dollar amount of the total transactions Richards was complicit in? How many and what transactions was Richards complicit in? When and how did the IQT Defendants find out that Richards was complicit in these activities and that he helped conceal them?
- i. Paragraph 59: When and how did Fellows "misappropriate and embezzle money and other company assets and property"? What is the total dollar

amount of this conversion? Who else was complicit in these activities?
When and how did the IQT Defendants find out about these activities?

2. That IQT, Inc. produce for inspection all monthly bank statements and cancelled cheques for all IQT, Inc. bank accounts for 2010 and 2011;
3. That all monthly bank statements and cancelled cheques for IQT, Ltd. for 2011, except for March of that year, in two bank accounts with the Bank of Montreal in Oshawa: Treasury Account # 0351 1057-571 and US\$ Business Current Account # 0351 4601-201 be produced for inspection;
4. That copies of all written communications between Bell Canada and IQT, Ltd. or any of the IQT Defendants concerning any disputes over amounts owing to IQT, Ltd. under the Master Service Agreements and concerning the termination of these agreements by Bell be produced for inspection;
5. That copies of all written communications between Wells Fargo and the defendants relating to the defendants ability to repay the loan, breaches of the Account Purchase Agreement, or the Defendants' insolvency be produced for inspection;
6. That the IQT Defendants provide their consent to the Canada Revenue Agency ("CRA") granting the plaintiffs access to the hard drives of computers seized by the CRA for the purpose of inspecting the hard drives and duplicating information found on the hard drives;
7. That the IQT Defendants produce for inspection the following documents referred to in their statement of defence and crossclaim as follows:
 - a. Paragraph 30: The order of the Director under the *Employment Standards Act, 2000*, deeming the rest of the members of the proposed plaintiff class to have filed complaints;

- b. Paragraph 41: IQT, Ltd.'s books and operating statements to the board of directors of IQT, Ltd.;
 - c. Paragraph 42: E-mails from Alex Mortman requesting John Fellows to document travel and entertainment expenses for the management team; and
 - d. Paragraph 54: Wells Fargo's declaration of default;
8. Costs of this motion on a substantial indemnity basis; and
9. Such further and other relief and directions as counsel may request and this Honourable Court permit.

THE GROUNDS FOR THE MOTION ARE:

1. That the IQT Defendants have failed to comply with the provisions of rule 25.06 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194. The plaintiffs rely on rule 25.10.
2. That the IQT Defendants have failed to produce relevant documents in their possession, control or power relating to the matters in issue in this action. The plaintiffs rely on rule 30.04 and 30.04(5).
3. That the IQT Defendants have failed to produce documents incorporated by reference into their pleadings. The plaintiffs rely on rule 25.06(7).
4. Sections 2, 5, 12, and 35 of the *Class Proceedings Act, 1992*, S.O. 1992, c. 6.
5. Such further and other grounds as counsel may advise and this Honourable Court permit.

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

1. The pleadings in this action;
2. the Affidavit of Andrew J. Eckart, sworn September 20, 2012, and the exhibits attached thereto; and
3. Such further and other evidence as counsel may advise and this Honourable Court permits.

September 21, 2012

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BRIGAITIS, et al.
Plaintiffs

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ONTARIO
SUPERIOR COURT OF JUSTICE

Proceedings commenced in TORONTO

NOTICE OF MOTION
(Returnable)

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TAB 2

**ONTARIO
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Defendants

Proceedings under the *Class Proceedings Act, 1992*, S.O. 1992, c.6

STATEMENT OF CLAIM

(Notice of Action issued August 16, 2011)

OVERVIEW

1. This is an action brought under the *Class Proceedings Act, 1992*, S.O. 1992, c. 6 to recover damages due to, *inter alia*, the wrongful dismissal of approximately 600 employees of the defendant IQT, Ltd.
2. On July 15, 2011, employees of IQT, Ltd. arrived at their place of work, a marketing communications centre (customer call centre) in Oshawa, Ontario, and were told that their employment was terminated as of that date. They were also informed that they would not be receiving pay-in-lieu of notice, severance, or outstanding wages and remuneration owed to them.

THE RELIEF SOUGHT

3. The plaintiffs claim on their own behalf, and on behalf of the members of the class, against the defendants for:
- (a) An order certifying this action as a class proceeding and appointing them representative plaintiffs of the class;
 - (b) A declaration that the defendants wrongfully dismissed all employees of IQT, Ltd. in Ontario and that the class members are entitled to reasonable notice or pay in lieu of notice, including payment for all outstanding pay, vacation pay, bonuses, benefits and severance pursuant to sections 54, 57, 58, 60, 61, 62, 63, 64 and 66 of the *Employment Standards Act, 2000*, S.O. 2000, c.41 ("ESA");
 - (c) A declaration that all employees of IQT, Ltd. who filed claims under s. 96 of the ESA to the Ministry of Labour be granted leave to participate as members of the class despite s. 97;
 - (d) A declaration that IQT, Ltd., IQT Canada, Ltd., JDA Partners LLC, IQT, Inc. and the affiliated directors, officers, shareholders, and/or members form one economic unit or one group enterprise and are therefore jointly and severally liable for all damages arising out of the wrongful dismissal of all employees of IQT, Ltd. in Ontario;
 - (e) A declaration that the defendants intentionally breached the ESA;
 - (f) A declaration that IQT, Ltd., IQT Canada, Ltd., JDA Partners LLC, and IQT Inc. conspired together to wrongfully dismiss the employees of IQT, Ltd. in Ontario and strip IQT, Ltd. of its revenues and assets.
 - (g) A declaration that the directors, officers, and/or shareholders of IQT, Ltd. intentionally interfered with the contractual relationships between IQT, Ltd. and its employees in Ontario;
 - (h) A declaration that the directors, officers, and/or shareholders of IQT, Ltd. were negligent;

- (i) A declaration that the plaintiffs and other members of the class are complainants within the meaning of section 245 of the *Business Corporations Act*, R.S.O. 1990, c. B.16 ("OBCA"), and that the directors and shareholders of IQT, Ltd. have engaged in oppressive conduct within the meaning of s. 248 of the OBCA as hereinafter particularized;
- (j) Damages in the amount of \$20 million for wrongful dismissal and outstanding wages, vacation pay, bonuses and benefits;
- (k) Aggravated damages in the amount of \$5 million dollars;
- (l) Punitive damages in the amount of \$5 million dollars;
- (m) Pre-judgment interest pursuant to s. 128 of the *Courts of Justice Act*, R.S.O. 1980, c. 43;
- (n) Costs of this action on a substantial indemnity basis;
- (o) Such further and other relief as this Honourable Court deems just.

PARTIES

The Plaintiffs

- 4. The plaintiff, Bob Brigaitis, resides in Oshawa, Ontario. At all material times he was an employee and operations manager of IQT, Ltd.
- 5. The plaintiff, Cindy Rupert, resides in Oshawa, Ontario. At all material times she was an employee and operations manager of IQT, Ltd.

The Defendant Companies

- 6. The defendant IQT, Ltd. is a corporation incorporated under the laws of Ontario, carrying on business as IQT Solutions, and operates a marketing communications centre (customer call centre) located at 199 Wentworth Street East in Oshawa, Ontario. IQT, Ltd. was the employer of all employees at the Oshawa call centre on July 15, 2011. At that time, John

Fellows, David Mortman, Alex Mortman, Renae Marshall and Brad Richards were the officers and directors of IQT, Ltd. As of July 15, 2011, the shareholders of IQT, Ltd. were JDA Partners, LLC and/or in addition, IQT, Inc., John Fellows, David Mortman and Alex Mortman.

7. The defendant IQT Canada, Ltd. is a corporation incorporated under the laws of Ontario, and located at 199 Wentworth Street East in Oshawa, Ontario. As of July 15, 2011, John Fellows, David Mortman, Alex Mortman, and Renae Marshall were the officers and directors of IQT Canada, Ltd. At that time, the shareholders of IQT Canada, Ltd. were JDA Partners, LLC, IQT, Inc. and/or in addition, John Fellows, David Mortman and Alex Mortman.
8. The defendant JDA Partners, LLC ("JDA") is a limited liability company organized under the laws of the state of New York, U.S.A., and operates a boutique investment banking firm located at 100 Park Avenue, Suite 1600, New York, New York, U.S.A. At all material times, JDA was in complete control of the business activities of IQT, Ltd and IQT Canada, Ltd. (hereinafter the "Canadian companies"). The owners, members, agents, and/or employees of JDA Partners, LLC are John Fellows, David Mortman, Alex Mortman.
9. The defendant IQT, Inc. is a corporation incorporated under the laws of the state of Delaware, U.S.A., and is located at 100 Park Avenue, Suite 1600, New York, New York, U.S.A. If JDA was not in complete control of the Canadian companies at all material times, then alternatively IQT, Inc. was. The officers and directors of IQT, Inc. are John

Fellows, David Mortman and Alex Mortman. The shareholders of IQT, Inc. are John Fellows, David Mortman, Alex Mortman and/or JDA.

10. IQT, Ltd., IQT Canada, Ltd., JDA, and IQT, Inc. will be referred to collectively as the "defendant companies".

The Defendant Companies' Officers, Directors, Shareholders and Owners

11. The defendant Alex Mortman is a resident of the city of New York in the state of New York and was at all material times an officer, director, shareholder and owner of the defendant companies as hereinbefore described.
12. The defendant David Mortman is a resident of the city of New York in the state of New York and was at all materials times an officer, director, shareholder and owner of the defendant companies as hereinbefore described.
13. The defendant John Fellows is a resident of Flower Mound, Texas, and was at all material times an officer, director, shareholder and owner of the defendant companies as hereinbefore described.
14. The defendant Renae Marshall is a resident of Nanoose Bay, British Columbia and was at all material times a director of the Canadian companies.
15. The defendant Brad Richards is a resident of Littleton, Colorado and was at all materials times an officer and the Chief Financial Officer of the IQT, Ltd.

6. The plaintiffs state that the officers and directors of IQT, Ltd., its shareholders, members, and defendant companies were operating IQT, Ltd. as one economic unit and as one group enterprise, such that all defendants are jointly and severally liable for all damages arising out of the wrongful dismissal of IQT's Ontario employees.

CLASS DEFINITION

17. The plaintiffs bring this action pursuant to the *Class Proceedings Act, 1992*, S.O. 1992, c. 6 on behalf of the following (the "class members"): All persons who were employees of IQT, Ltd. whose employment in Oshawa, Ontario, was terminated on July 15, 2011, exclusive of its directors and officers.

FACTS SUPPORTING THE CLASS MEMBERS' CLAIM AGAINST THE DEFENDANTS

18. On July 15, 2011, the plaintiffs and other class members arrived at their workplace, located at 199 Wentworth Street in Oshawa, Ontario. After working for approximately 2 hours, the plaintiffs and other operations managers were informed by Clyde Haggart, the site director, and himself an employee of IQT, Ltd., that their employment was terminated, that they would not be receiving their final paycheques, severance, or vacation pay, and that their benefits were also to be discontinued. The operations managers then relayed that information to the rest of the employees.
19. Prior to this date, the plaintiffs and other class members had last been paid on July 1, 2011.

20. IQT, Ltd. and/or the defendant companies had a service agreement with Bell Canada in which IQT, Ltd. would supply employees for Bell Canada's call centre and in exchange Bell Canada would pay a monthly or bi-monthly fee to IQT, Ltd., and/or the defendant companies (the "master sales agreement").
21. At no time prior to aforementioned events, did the plaintiffs or other class members receive notice of the termination of their employment.
22. Since July 15, 2011, neither the plaintiffs nor other class members have received pay in lieu of notice, outstanding wages owed to them, severance or vacation pay.
23. As a result of the unexpected termination of their employment, the plaintiffs and other class members found themselves unemployed, outstanding wages and vacation pay, pay in lieu of notice and/or severance pay. They also found themselves without group insurance benefits.

FACTS REGARDING THE DEFENDANT COMPANIES

24. IQT, Inc. was incorporated in the state of Delaware on or about September 3, 2008. Since that time, the company has operated a business providing customer relationship management services and e-commerce solutions for corporations in the technology and telecommunications industries.
25. As of June 22, 2011, IQT, Inc.'s officers consisted of Alex Mortman, as president, and the directors of the company were Alex Mortman, David Mortman, and John Fellows. Prior to this date, however, according to certificates of designation of IQT, Inc. signed on

September 25, 2008 and October 15, 2009, John Fellows was president of IQT, Inc., and Alex Mortman was its secretary.

26. On or about September 16, 2008, IQT Canada, Ltd. was incorporated in the province of Ontario. John Fellows was named the company's chief executive officer ("CEO"), president, and a director. Renae Marshall was named a director. David Mortman was named its treasurer and a director, and Alex Mortman was named the company's secretary and was also a director.
27. IQT, Inc. completed the acquisition of Durham Contact Centre Limited, a corporation incorporated in the province of Ontario ("Durham"), on or about October 22, 2008. Prior to its acquisition by IQT, Inc., Durham operated call centres in Oshawa and Trenton, Ontario, as well as call centres in Quebec. Their primary client was Bell Canada. As part of the acquisition, employees of Durham continued to be employed by IQT as successor employees.
28. On or about November 27, 2008, Durham changed its corporate name to IQT, Ltd. and shortly thereafter registered a business name as IQT Solutions. Since approximately that time, all paycheques issued to the class members were signed by IQT, Ltd.
29. As of October 15, 2008, John Fellows was named CEO, president, and a director of Durham whose name was later changed to IQT, Ltd, as hereinbefore described. Similarly, and on that same date, Renae Marshall was named director; David Mortman was named director and treasurer; Alex Mortman was named director and secretary; and Brad Richards was named chief financial officer.

30. JDA Partners, LLC is a limited liability company that was organized under the laws of the state of New York on or about July 31, 2000. John Fellows, David Mortman and Alex Mortman are co-founders, members, owners, agents and/or managing directors of JDA.
31. The defendant companies, including JDA, operate, or operated as the case may be, as one economic unit or a single group enterprise as follows:
- (a) Each of the four companies is a parent or subsidiary of the others or is an affiliate of the others;
 - (b) Each of the four companies is the agent of the others;
 - (c) All four companies have at least three common directors, officers, members and/or owners in John Fellows, David Mortman, and Alex Mortman;
 - (d) Three of the four companies have common directors and officers;
 - (e) Three of the four companies operate under the same or similar name;
 - (f) The defendant companies carry on business jointly and are operated as one economic unit or one economic enterprise;
 - (g) The defendants held themselves as forming a part of the JDA group of companies;
 - (h) At all material times JDA and/or IQT, Inc. had complete control over the operations of IQT, Ltd.
32. While IQT, Ltd. had signing power over all paycheques issued to the class members, all of the corporate defendants are collectively liable to the plaintiffs because of their operation as one economic unit or a single group enterprise. Each company is vicariously liable for the acts and omission of the others.

3. As one economic unit or single group enterprise, each defendant company acted as the agent for the other.
34. In addition or alternatively, David Mortman, Alex Mortman, John Fellows, Brad Richards, and Renae Marshall are the controlling shareholders, owners and/or directing minds of IQT, Ltd and should be held liable for the acts and omissions of IQT, Ltd.

because:

- (a) They exercised complete control over IQT, Ltd;
- (b) IQT, Ltd. had no independent decision making power and all decisions were made by the individually named defendants;
- (c) They interfered with the economic relationship between IQT, Ltd. and its employees such that they induced a breach of the implied and actual employment contracts between the class members and IQT, Ltd.;
- (d) They negligently diverted assets away from IQT, Ltd. such that all compensation owing to the class members were retained by IQT, Ltd;
- (e) They engaged in oppressive conduct against the employees, creditors of IQT, Ltd., within the meaning of s. 248 of the OBCA.

PLAINTIFFS' INDIVIDUAL CIRCUMSTANCES

Bob Brigaitis

35. Bob Brigaitis began working at the predecessor company of IQT, Ltd. on August 12, 2002 as a front line tech support agent in Trenton, Ontario. In January 2003, he was promoted to supervisor of the tech support line – a position he held until October 10, 2007.

36. From October 10, 2007 to February 25, 2011, Mr. Brigaitis worked for Durham and maintained his employment as an operations manager in Trenton, Ontario, as a successor employee when Durham was acquired by IQT, Inc.
37. At a time prior to February 25, 2011, Mr. Brigaitis, as well as other employees working at the Trenton office, received notice from IQT, Ltd. that they would be shutting down their operations in Trenton, Ontario, and that employees would be transferred to Oshawa in the same role.
38. From February 25, 2011 until July 15, 2011, Mr. Brigaitis was an operations manager in Oshawa. As operations manager, he supervised approximately 120 agents in Oshawa who received phone calls from Bell Canada customers who had concerns about their internet billing.
39. On or about May 9, 2011, Mr. Brigaitis received an e-mail indicating that IQT, Ltd. would be discontinuing its services with Automatic Data Processing ("ADP"), which provided payroll services to IQT, Ltd. and its employees.
40. After this email was sent, ADP was taken offline and there was nothing in place for IQT, Ltd. agents to track their time. Pay stubs continued to indicate ADP as a payroll provider, but in or about June, 2011, Mr. Brigaitis and other employees ceased getting paid through direct deposit. Instead, the employees received manual cheques with no paystub until on or about July 1, 2011, when class members received a direct deposit from ADP.

1. On or about Friday, June 10, 2011, Mr. Brigaitis partook in a conference call in which Alex Mortman announced that as of June 13, 2011 (the following Monday), Mr. Brigaitis' team would be making "outbound" calls to Bell Canada customers instead of receiving "inbound" phone calls from them.
42. Around the time that the announcement by Alex Mortman came that IQT, Ltd. would switch from inbound call services to outbound calling, Mr. Brigaitis was told that Stream Global Services, Inc. ("Stream"), a competitor in the customer call centre industry in Ontario, was expanding and that it would begin taking inbound calls from Bell Canada customers.
43. On July 15, 2011, Mr. Brigaitis was told by Clyde Haggart, site director of IQT, Ltd. in Oshawa, that his employment and that of everyone in the Oshawa office was terminated immediately and that he and the rest of the employees would not be receiving outstanding paid owed, vacation pay, severance, or pay in lieu of notice, nor would their benefits be continued. Mr. Brigaitis then informed the employees under his supervision of this news.
44. At the time of the termination of his employment, Mr. Brigaitis had a yearly salary of \$53,500 plus benefits, he had been an employee of IQT, Ltd., and its predecessors for almost 8 years and 11 months, was in a supervisory role for approximately 8 years and 7 months, and in a managerial role for approximately 3 years and 9 months.
45. As a consequence of the hereinbefore described events, Mr. Brigaitis has suffered general damages for lost wages, reasonable notice, vacation pay, severance, benefits and

aggravated damages resulting from the emotional distress associated with having his employment terminated without notice.

Cindy Rupert

46. Cindy Rupert began her career as a front line call centre agent at the Oshawa location of Durham on April 9, 2007. She soon became a supervisor and maintained that position when IQT, Inc. acquired Durham in 2008.
47. Ms. Rupert became operations manager in January 11, 2009, at the Oshawa office and was responsible for approximately 140 agents and 6 supervisors who received inbound calls from Bell Canada customers regarding their household billing services.
48. Ms. Rupert and the employees under her supervision also experienced the issues regarding pay stubs, change of operations from inbound to outbound calling and termination of employment on July 15, 2011, as particularized above.
49. At the time of the termination of her employment, Ms. Rupert had a yearly salary of \$40,000 plus limited benefits; she had been an employee of IQT, Ltd., and its predecessor for approximately 4 years and 3 months, was in a supervisory role for approximately 3 years and 9 months, and in a managerial role for approximately 2 years and 7 months.
50. As a consequence of the hereinbefore described events, Ms. Rupert has suffered general damages for lost wages, reasonable notice, vacation pay, severance, benefits and aggravated damages resulting from emotional distress she suffered after her employment was terminated so unexpectedly.

CAUSES OF ACTION

Wrongful Dismissal

51. The plaintiffs claim that IQT, Ltd. breached the actual and implied employment contracts it had with the plaintiffs and other class members in that:

- (a) It failed to provide the class members with reasonable notice prior to termination;
- (b) It failed to provide the plaintiff with compensation in lieu of notice;
- (c) It failed to compensate for outstanding wages and vacation pay;
- (d) It failed to compensate for severance;
- (e) It withheld compensation owed to the class members in lieu of benefits and bonuses denied to them by reason of the termination;
- (f) It did not, in any event, have just cause to terminate the class members.

52. The plaintiffs claim that the defendant companies are common employers of the class members since they were operating as one economic unit or one economic group in relation to the operation of IQT, Ltd. Effective control of IQT, Ltd. therefore resided in the various defendant companies which are all ultimately owned and controlled by David and Alex Mortman and John Fellows. The defendant companies are therefore all liable to the class members for all damages flowing from their wrongful dismissals.

Conspiracy

53. The plaintiffs claim that IQT Canada Ltd., IQT, Inc., and/or JDA Partners LLC conspired to unlawfully terminate the employment contracts between IQT, Ltd. and the class members.

4. During and around the period of May 2011 to July 15, 2011, IQT Canada Ltd., IQT, Inc., and/or JDA Partners LLC, by their directors, officers and owners and shareholders, unduly, unlawfully, maliciously, and lacking *bona fides*, conspired and agreed together, the one with the other to:

- (a) terminate the employment contracts between the class members and IQT, Ltd.;
- (b) Withhold outstanding pay, pay in lieu of notice, vacation pay, severance, and benefits; and
- (c) Strip IQT, Ltd. of substantially all of its assets.

55. The defendants were motivated to conspire, and the predominant purposes and predominant concerns were to cease the business operations of IQT, Ltd. without incurring costs that were to be lawfully paid by the defendants.

56. The conspiracy was unlawful because the defendants knowingly caused the employment to be terminated without giving the class members reasonable notice, pay-in-lieu of notice, severance, and/or benefits owed in contravention of the ESA and the actual and implied employment contracts between IQT, Ltd. and its employees. The defendants knew that such conduct would more likely than not cause harm to the plaintiffs.

57. The acts in furtherance of the conspiracy caused injury and loss to the plaintiffs and other class members in that they did not receive pay for wages and remuneration owed to them as of July 15, 2011. They also did not receive pay-in-lieu of notice, benefits, vacation pay and/or severance as lawfully required under the ESA.

8. The acts particularized and alleged in this claim to have been done by each of the corporate defendants were authorized, ordered and done by each of the defendant directors, officers, shareholders, and/or owners acting in concert with the defendant companies and are therefore acts and omissions for which the defendants are jointly and severally liable as joint tortfeasors.

Inducing Breach of Contract

59. The plaintiffs allege that the individually named defendants, as hereinbefore described, knew of the employment contract in existence between IQT, Ltd. and the plaintiffs and other class members.
60. By exercising their control over the defendant companies, the individually named defendants interfered with, by persuasion, inducement or procurement or by any other means the defendant companies' ability to fulfil their obligations under the employment contracts and ESA to the detriment of the class members.
61. There was a breach of the employment contracts attributable to such acts or interference by the individually named defendants and damages were occasioned thereby.
62. The individually named defendants indirectly induced the breach of the employment contracts by wrongfully stripping IQT, Ltd. and other defendant companies of all assets such that the companies could not pay their obligations to the class members in breach of the ESA and the employee contract.

63. All actions taken by the individually named defendants to induce the breach of contract was not done for a *bona fide* purpose but instead for an ulterior motive.
64. Specifically the individually named defendants:
- (a) Knew or ought to have known that the master sales agreement with Bell Canada was going to be terminated;
 - (b) Knew or ought to have known that upon the termination of the master sales agreement, IQT would no longer be receiving revenues from Bell Canada;
 - (c) Knew or ought to have known that without revenues from Bell Canada, IQT's operations, and therefore the Oshawa employment contracts, would be terminated;
 - (d) Directed that IQT's assets be divested not for any *bona fide* purpose, but for the purpose of avoiding their obligations under the employment contracts and/or the ESA;
65. The individually named defendants were aware of the terms of the employment contract and the defendant companies' obligations when the employment contract would terminate. The manner in which the employment contracts terminated was unlawful and constitutes an intentional interference with economic relations between the plaintiffs and other class members and the defendant companies.

Oppression Remedy

66. Pursuant to s. 245(c) of the OBCA, the plaintiffs and class members are complainants in their capacity as wrongfully dismissed employees of the defendant companies.
67. Pursuant to s. 248 of the OBCA, the plaintiffs and class members apply for relief under s. 248(3) from the individually named defendants' oppressive conduct on the grounds that

the individually named defendants, except Brad Richards, are directors of IQT, Ltd. and exercised their powers in a manner that was unfairly prejudicial to the plaintiffs and class members.

68. The fundamental expectation of the class members was that the defendants had made a commitment to them, namely that they would maintain employment with IQT, Ltd., and that should their employment terminate, it would be done in accordance with the employment contract or alternatively, the ESA. The expectation of such a commitment was within the range of reasonable expectations objectively aroused by the conduct of the defendants.
69. Additionally, the plaintiffs and class members also had a reasonable expectation that if and when IQT, Ltd. ceased operations in Oshawa, it would have been able to provide reasonable notice of such, and if not, it would have been left with sufficient assets to satisfy the outstanding pay, pay in lieu of notice, severance and benefits owed to the class members.
70. The individually named defendants exercised their power in manner that unfairly disregarded the interests of the class members in that they:
 - (a) Stripped IQT, Ltd. of substantially all of its remaining assets prior to the termination of employment of the class members;
 - (b) Did not disclose to the employees that the master sales agreement between IQT, Ltd., and Bell Canada was being terminated;
 - (c) Interfered with the contractual relationship between the class members and IQT, Ltd.;

71. The benefit of removing these funds from IQT, Ltd.'s business accrued to the directors of IQT, Ltd. through indirect shareholdings held through the various small, closely held, and related companies with similar, if not identical, controlling directors and owners.
72. As a result, the plaintiffs state that the directors and shareholders of IQT, Ltd. should be held personally liable for the oppressive conduct of the defendant companies.

Negligence

73. The individually named defendants, as officers and directors and shareholders of IQT, Ltd. owed a duty of care to the plaintiffs and other class members to ensure that if and when business operations of IQT, Ltd. ceased, the employees of IQT, Ltd. would be terminated in accordance with the implied and actual employment contracts and/or under the provisions of the ESA.
74. There is sufficient proximity between the individually named defendants and the plaintiffs and other class members to establish a duty of care because:
- (a) They were at all times the controlling minds of IQT, Ltd.;
 - (b) It was reasonable for the plaintiffs and other class members to expect that the individually named defendants had adequately retained assets for IQT, Ltd., such that it could meet its financial obligations to its employees pursuant to the employment contracts;
 - (c) The individually named defendants had a duty to ensure that the defendant companies complied with the relevant provisions of the ESA for the compensation of wages, vacation pay, notice, benefits and severance where an employee was dismissed without cause;

- (d) The plaintiffs and other class members were vulnerable to any failure on the part of the defendant companies to ensure that sufficient assets existed to meet the financial obligations under the employment contracts and/or the ESA.

75. The individually named defendants failed in their duty as set out below:

- (a) They knew or ought to have known that the master sales agreement was being terminated and that they would need to give notice to employees or pay-in-lieu of notice in order compensate employees pursuant to the ESA for pay, vacation pay, and benefits.
- (b) They stripped IQT, Ltd. of all of its assets prior to July 15, 2011, with the knowledge described in the paragraph above.

76. The individually named defendants also breached their duty under the OBCA, s. 134, to act honestly and in good faith and to exercise care, diligence and skill of a reasonably prudent person in exercising their powers as officers and directors of the defendant companies.

REMEDIES

77. The plaintiffs and each member of the class have suffered damages and loss as a result of the defendant companies' wrongful dismissal and conspiracy to do so, and the individually named defendants' interference with economic interests, oppressive conduct and negligence as particularized above.

78. The plaintiffs plead that they and other members of the class are entitled to recover outstanding pay and vacation pay, pay-in-lieu of reasonable notice, compensation for benefits during that notice period, and severance pay, together with interest.

79. In addition, the plaintiffs and class members have also sustained aggravated damages consisting of mental distress, inconvenience, and psychological injury as a result of having their employment terminated without any notice whatsoever.

Punitive Damages

80. The plaintiffs and other class members state that the conduct of the defendants, including the manner of dismissal, was high-handed, outrageous, reckless, wanton, entirely without care, deliberate, callous, disgraceful, willful, actuated by malice and was with intentional disregard of the plaintiffs and other class members' rights, indifferent to the consequences and motivated by economic considerations.
81. Because of the conduct of the defendants outlined above, this is an appropriate case for an award of punitive damages.
82. The plaintiffs plead and rely upon the provisions of the *Employment Standards Act, 2000*, S.O. 2000, c. 41, the *Business Corporations Act*, R.S.O. 1990, c. B-16, and the *Negligence Act*, R.S.O. 1990, c. N.1.

Venue

83. The plaintiffs request that this action be tried in the City of Toronto.

Service of this Claim Outside of Ontario

84. Pursuant to Rule 17.04(1), the plaintiffs plead and rely on Rules 17.02(f), 17.02(g), 17.02(h), 17.02(o) and 17.02(p) of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, in support of service of the Statement of Claim outside of Ontario without a court order.

Date: September 15, 2011

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Court File No: CV-11-432919 00CP

BOB BRIGAITIS AND CINDY RUPERT

-and- **IQT, LTD., IQT CANADA, LTD. ET AL.**

Plaintiffs

Defendants

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceedings commenced in TORONTO

STATEMENT OF CLAIM

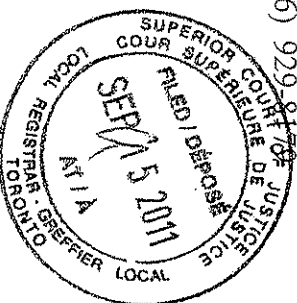
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TAB 3

Court File No. CV-11-432919 00CP

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

BOB BRIGAITIS and CINDY RUPERT

Plaintiffs

- and -

**IQT, LTD., c.o.b. as IQT SOLUTIONS, IQT SOLUTIONS, IQT CANADA, LTD., JDA
PARTNERS LLC, IQT, INC., ALEX MORTMAN, DAVID MORTMAN, JOHN
FELLOWS, RENAE MARSHALL, and BRAD RICHARDS**

Defendants

Proceedings under the Class Proceedings Act, 1992, S.O. 1992, c.6

**STATEMENT AND DEFENCE AND CROSSCLAIM OF THE
DEFENDANTS IQT, INC., IQT CANADA, LTD., JDA PARTNERS LLC,
ALEX MORTMAN AND DAVID MORTMAN**

DEFENCE

1. The defendants IQT, Inc., IQT Canada, Ltd. ("IQT Canada"), Alex Mortman ("Alex") and David Mortman ("David") are hereinafter referred to as "the IQT defendants."
2. The IQT defendants and the defendant JDA Partners LLC ("JDA Partners") admit paragraphs 4, 5, 11, 13, and 14 of the statement of claim in the within action.
3. The IQT defendants and JDA Partners deny paragraphs 6, 7, 8, 9, 12, 15, 16, 17, 20, 31, 32, 33, 34, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81 and 82 of the statement of claim.
4. The IQT defendants and JDA Partners have no knowledge of the allegations at paragraphs 18, 19, 21, 22, 23, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49 and 50 of the statement of claim, and put the plaintiffs to the strictest proof of same.
5. IQT, Inc. is a corporation incorporated under the laws of the state of Delaware, U.S.A. IQT, Inc. is the parent corporation of IQT Canada. John Fellows ("Fellows"), until about June 2011, was the president, CEO, member of the Board of Directors and the principal owner of IQT, Inc. Its other directors were David and Alex.
6. IQT Canada is a holding company incorporated in the province of Ontario on September 16, 2008. IQT Canada is the parent of IQT Laval Ltd. ("IQT Laval") and IQT, Ltd.,

STATEMENT OF DEFENCE AND CROSSCLAIM

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also known as IQT, Ltée. Fellows was also the CEO and president of IQT Canada. Its directors were Fellows, Renee Marshall, David and Alex. Its CFO was Brad Richards ("Richards") until September, 2010. The corporation has interchangeably used the business names IQT Canada Ltd. and IQT Canada.

7. IQT Laval is a corporation incorporated in the province of Quebec on January 30, 1997. This company was acquired by IQT Canada in May 2009. On acquisition, Fellows became CEO and president. IQT Laval operated a call centre in Laval, Quebec. Its directors were Fellows, Renee Marshall, David and Alex. Its CFO was Richards from the date of acquisition until September, 2010. It is a subsidiary of IQT Canada. IQT Laval has interchangeably used the business style names Centre d'appels Expertel inc., Centre d'appels Expertel, Expertel and IQT Laval Ltd. IQT Laval was declared bankrupt by order of the Quebec Superior Court on December 20, 2011. IQT Laval is not a party to this action.

8. IQT, Ltd. is a corporation incorporated in the province of Ontario on March 7, 2002, under the name 2010123 Ontario Inc. The corporation's name changed to Durham Contract Centre Limited on January 8, 2004 and to its current name, IQT, Ltd., on November 27, 2008, when it was acquired by IQT Canada. It operated call centres in Oshawa, Ontario and Trois-Rivieres, Quebec. Upon acquisition, Fellows became its CEO and president. Its directors were Fellows, Renee Marshall, David and Alex. Its CFO was Richards from the date of acquisition until September, 2010. IQT, Ltd. was declared bankrupt by order of the Quebec Superior Court on December 20, 2011, and the within action is thereby stayed against that defendant.

STATEMENT OF DEFENCE AND CROSSCLAIM

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9. The named defendant IQT Solutions is not a corporate entity.
10. IQT, Inc. is a holding company, and that was its sole function at all times, other than raising initial capital and subsequent capital for the benefit of operating the Canadian call centres.
11. IQT Canada is also a holding company, and that was its sole function at all times.
12. JDA Partners, at all times, had nothing to do with any of the IQT companies or the subject call centres. It has never had any business in Canada.
13. On May 6, 2009, IQT, Ltd. and Wells Fargo Business Credit Canada ULC ("Wells Fargo") entered into an agreement to assist IQT, Ltd.'s cashflow.
14. During the course of operating the call centres and managing the account of Bell Canada, which was its sole customer, IQT, Ltd. experienced financial difficulties, in part as a result of the then unknown actions of the defendant Fellows. The IQT defendants attempted to address the issues, and they obtained additional equity financing.

STATEMENT OF DEFENCE AND CROSSCLAIM

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15. In negotiations with Wells Fargo to continue financing of the business operation of the call centres, IQT Inc. and David provided guarantees of IQT, Ltd.'s obligations. IQT, Inc. and David are hereinafter collectively referred to as "the guarantors," and the guarantees provided for IQT, Ltd. are hereinafter collectively referred to as "the guarantees."

16. In early 2011, Wells Fargo began to take steps to terminate financing IQT, Ltd.'s financing.

17. The IQT defendants made further and substantial efforts to avert this crisis and to make an agreement with Wells Fargo that would continue the operation of IQT, Ltd.

18. Those efforts failed.

19. Wells Fargo refused to fund IQT, Ltd.'s payroll on July 14, 2011.

20. Unable to meet payroll, IQT, Ltd. had no recourse but to shut its doors, and it was forced to layoff over 450 Ontario employees. This layoff is the subject of the within action.

21. None of the IQT defendants, at any time, employed either of the two proposed representative plaintiffs or any member of the proposed plaintiff class.

STATEMENT OF DEFENCE AND CROSSCLAIM

PAGE 6

22. IQT, Ltd., now in bankruptcy, was the sole employer of the plaintiffs and all members of the proposed plaintiff class.

23. The doctrine of common employer does not apply. IQT, Ltd. was at all times a subsidiary of IQT Canada with sole and exclusive responsibilities for operating the subject call centre in Oshawa. There is no reason to breach the corporate veil. Neither the IQT defendants nor JDA Partners were at any time part of an operating enterprise. None of the IQT defendants, nor JDA Partners, exerted at any time effective control over the employees of IQT, Ltd.

24. In addition, during the final months of the operation of IQT, Ltd., the IQT defendants had lost all control of IQT, Ltd., and the operation of the company had effectively been taken over by Wells Fargo.

25. The IQT defendants and JDA Partners deny that they engaged in any conspiracy of any kind. They deny that they have breached any contract with either of the plaintiffs or any member of the proposed plaintiff class.

26. The IQT defendants and JDA Partners engaged in no stripping of assets of IQT, Ltd., as alleged. On the contrary, the IQT defendants took all reasonable and prudent steps to prop up IQT, Ltd., which was a failing business, particularly as follows:

- (a) they exercised all due diligence to the extent reasonably expected or required;

STATEMENT OF DEFENCE AND CROSSCLAIM

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- (b) they infused capital into IQT, Ltd., sought financing and took many measures to maintain and extend the financing necessary for the operation of IQT, Ltd.;
- (c) at no time did they prefer their own interests to those of the employees of IQT, Ltd.;
- (d) they conducted themselves with all reasonable prudence in the circumstances; and
- (e) they removed Fellows as president of IQT, Ltd. after it became apparent that he had engaged in defalcation as further particularized below.

27. The IQT defendants state that the ultimate failure of IQT, Ltd.'s financing was not reasonably foreseeable by them. Not only could they not reasonably have foreseen IQT, Ltd.'s financial difficulties, but they also could not reasonably have foreseen that its president and principal shareholder Fellows, would have misappropriated from it and weakened it to the point of extinguishing its financing.

28. The IQT defendants had no reasonable opportunity to ensure IQT, Ltd. had sufficient financing to permit an orderly cessation of business as regards its employees. JDA Partners, as stated, was not involved at all.

29. Most members of the proposed plaintiff class filed complaints under the *Employment Standards Act, 2000* with respect to the alleged failure to pay wages, and to pay termination pay and/or severance pay. As a result, such employees may not commence a civil proceeding with respect to any alleged failure to pay wages or with respect to wrongful dismissal.

STATEMENT OF DEFENCE AND CROSSCLAIM

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The IQT defendants plead and rely on section 97 of the *Employment Standards Act, 2000* in this regard.

30. In addition, the Director under the *Employment Standards Act, 2000* has deemed the rest of the members of the proposed plaintiff class to have filed complaints, and as a result, those employees are similarly barred from proceeding with the within action pursuant to section 97 of the *Employment Standards Act, 2000*.

31. The IQT defendants deny that the proposed representative plaintiffs have standing as complainants under section 245 of the *Ontario Business Corporations Act*.

32. None of the powers of the individual IQT defendants were improperly exercised or exercised contrary to reasonable expectations of the proposed representative plaintiffs or any member of the plaintiff class. The plaintiffs are entitled to no remedy for oppression.

33. In regard to the economic torts pleaded, the IQT defendants and JDA Partners committed no wrongful acts. They interfered with no economic interests, expectations or contracts. Also, they rely on the doctrine in *Said v. But*.

34. Some or all of the proposed representative plaintiffs and members of the proposed plaintiff class are eligible for payments pursuant to the *Wage Earner Protection Program Act*,

STATEMENT OF DEFENCE AND CROSSCLAIM

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2005 ("WEPPA"). Any amounts payable by the IQT defendants should be reduced by any amounts received pursuant to WEPPA.

35. Any amounts payable by the IQT defendants ought also to be reduced because of the economic circumstances of IQT, Ltd.

36. The plaintiffs failed to mitigate their damages, and their claims are exaggerated and remote.

37. The IQT defendants and JDA Partners request that the within action be dismissed with costs.

CROSSCLAIM

38. The IQT defendants crossclaim against Fellows for the following relief:
- (a) a declaration that he was in breach of his fiduciary duty as a director of IQT, Ltd. and IQT, Inc.;
 - (b) a declaration that he was in breach of his duty of care as a director of IQT, Ltd. and IQT, Inc.;
 - (c) indemnification to the IQT defendants for any amounts found to be due and owing by them in the within action;

STATEMENT OF DEFENCE AND CROSSCLAIM

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- (d) indemnification for any amounts ultimately owing by David and IQT Inc. as guarantors pursuant to the aforementioned guarantees, if these guarantees are enforceable;
- (e) repayment of any improper expenses which may have been paid by the IQT defendants;
- (f) prejudgment and postjudgment interest; and
- (g) such further and other relief as to this Honourable Court may seem just.

39. It became apparent during 2009 and 2010, despite additional infusions of investor capital and the financing supplied by Wells Fargo described above, IQT, Ltd. was still struggling.

40. As Alex and David investigated further, it became apparent that Fellows and his operating team, as selected by him, were responsible for the company's struggles. Accordingly, a management change was made removing Richards as CFO for all the Canadian companies and Alex replaced him effective September, 2010.

41. Upon becoming CFO of IQT, Ltd., Alex discovered a number of accounting irregularities. For example, there were several significant payables that were neither recorded in IQT, Ltd.'s books nor reflected in the operating statements that the Board received.

42. Alex also noticed substantial travel and entertainment expenses for the entire management team, from Fellows on down. Alex repeatedly requested, both verbally and by email,

STATEMENT OF DEFENCE AND CROSSCLAIM

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that Fellows document these expenses. Alex also stopped payment to management employees for all undocumented requests for such expenses. Despite Alex's frequent requests, Fellows never provided any documentation or otherwise explained these unsubstantiated expenses.

43. The IQT defendants also discovered material unauthorized cash withdrawals from IQT, Ltd.'s account that could only have been made by Fellows.

44. Fellows' unauthorized, and undisclosed, travel and entertainment expenses and his unauthorized cash withdrawals, were one of the reasons IQT, Ltd. was unable to maintain its financing. Richards was complicit in Fellows' activities and helped conceal those activities from the other defendants and their auditors.

Breach of Fiduciary Duty

45. Fellows is the majority shareholder and former president and director of IQT, Inc.

46. As the CEO and director of IQT, Inc., and a director of IQT, Ltd., Fellows owed a fiduciary duty to both IQT, Inc. and IQT, Ltd., which required him to act at all times in the best interests of IQT, Inc. and IQT, Ltd. and their investors, to avoid self-dealing, and to act in good faith.

STATEMENT OF DEFENCE AND CROSSCLAIM

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47. Fellows intentionally and willfully violated his corporate fiduciary duty of loyalty by misappropriating travel and entertainment expenses either for himself and for others with his approval.

48. Fellows' breaches of his fiduciary duty with IQT, Inc. and IQT, Ltd. led to IQT Ltd.'s inability to maintain its financing, as a result of which it was necessary for the guarantors to execute the aforementioned guarantees. Fellows' breaches of his fiduciary duty led directly to the execution of the guarantees and the exposure of the guarantors thereunder.

49. Fellows intentionally and willfully violated his corporate fiduciary duty of loyalty by taking material unauthorized cash withdrawals from IQT, Inc.'s account that could only have been made by him.

50. Therefore, Fellows is liable for not only the unauthorized misappropriation and defalcation of the corporate IQT defendants' funds, but also the amounts owed, including any fees, costs, and expenses on the underlying guarantees, and for punitive damages.

Breach of Duty of Care

51. As the CEO and director of IQT, Inc. and a director of IQT, Ltd., Fellows owed a duty of care to IQT, Inc. and IQT, Ltd., which required him to act at all times in a way that complied with the applicable standard of care.

STATEMENT OF DEFENCE AND CROSSCLAIM

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52. Fellows intentionally and willfully violated his duty of care by misappropriating travel and entertainment expenses either for himself or for others with his approval.

53. Fellows intentionally and willfully violated his duty of care by making material unauthorized cash withdrawals from IQT, Inc.'s account that could only have been made by him.

54. Fellows' breaches of his duty of care led to Wells Fargo's declaration of default. But for that declaration of default, the guarantors would never have executed the guarantees underlying Wells Fargo's current action and faced the potential liability they now face under those guarantees.

55. Therefore, Fellows is liable for not only the unauthorized misappropriation and defalcation of the IQT defendants' funds, but also the amounts owed, including any fees, costs, and expenses on the underlying guarantees, and for punitive damages.

Indemnification

56. Because Fellows' unlawful, wrongful, and bad faith misappropriations and defalcations led to IQT, Ltd.'s initial default with Wells Fargo, if any, and because that default led to IQT, Inc. and David signing guarantees, which Wells Fargo is now attempting to enforce, the IQT defendants have a claim against Fellows that he is obligated to indemnify them all amounts owed, in the event that the Court concludes any amounts are owed at all.

STATEMENT OF DEFENCE AND CROSSCLAIM

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57. Therefore, Fellows is liable for the unauthorized misappropriation and defalcation of the IQT defendants' funds and the amounts owed, including any fees, costs, and expenses on the underlying guarantees.

58. The IQT defendants also claim indemnification for any and all amounts they may be found liable to pay to the plaintiffs or the proposed plaintiff class in the within action.

Conversion

59. During his tenure as IQT, Inc.'s CEO and president, and during his tenure as a director, Fellows intentionally and willfully misappropriated and embezzled money and other company assets and property from that company. This money and these assets and property belonged to IQT, Inc.

Dated: May 16, 2012

STATEMENT OF DEFENCE AND CROSSCLAIM

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STATEMENT OF DEFENCE AND CROSSCLAIM

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Court File No. CV-11-432919 00CP

ONTARIO SUPERIOR
COURT OF JUSTICE

Proceeding commenced at:
TORONTO

STATEMENT AND
DEFENCE AND
CROSSCLAIM OF THE
DEFENDANTS IQT, INC.,
IQT CANADA, LTD.,
JDA PARTNERS LLC,
ALEX MORTMAN AND
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TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

BOB BRIGAITIS and CINDY RUPERT

Plaintiffs

- and -

IQT, LTD., c.o.b. as IQT SOLUTIONS, IQT SOLUTIONS, IQT CANADA, LTD., JDA PARTNERS LLC, IQT, INC., ALEX MORTMAN, DAVID MORTMAN, JOHN FELLOWS, RENAE MARSHALL, and BRAD RICHARDS

Defendants

Proceeding under the *Class Proceedings Act, 1992*, S.O. 1992, c.6

AFFIDAVIT OF ANDREW J. ECKART

I, ANDREW J. ECKART, of the City of Toronto, in the Province of Ontario, make oath and say:

1. I am a lawyer with the law firm of Falconer Charney LLP, lawyers for the plaintiffs, and as such I have knowledge of the matters to which I hereinafter depose. Where I do not have firsthand knowledge of the matters, I have specified the source of the information, and I hereby state that I believe such information to be true.

Particulars

2. On May 16, 2012, plaintiffs' counsel was served with a statement of defence and crossclaim of Alex Mortman, David Mortman, IQT, Inc., IQT Canada Inc. and JDA Partners LLC (the "IQT Defendants").

3. On June 29, 2012, a demand for particulars, a copy of which is attached as Exhibit "A" hereto, was served on the solicitors for the IQT Defendants. To date, the

IQT Defendants have not answered any request for particulars. By letter dated August 28, 2012, attached as **Exhibit "B"** hereto, the IQT Defendants refused to provide the requested particulars.

4. As counsel for the plaintiffs, I cannot appreciate the nature of the allegations in the statement of defence and crossclaim without particulars because the allegations are so vague as to be meaningless and do not sufficiently inform the plaintiffs of the position taken by the defendants.

5. Furthermore, answers to the particulars, as requested, are required for the plaintiff to prepare for a motion for certification. If such particulars are not furnished at this time, they will be eventually disclosed through cross-examinations or through examinations of witnesses on a pending motion for certification. Having these particulars at the present time, I verily believe, will resolve, or at least narrow, the requirement that the plaintiffs show a cause of action at the certification motion and will provide useful information for analyzing the preferable procedure and the litigation plan.

6. I verily believe that the particulars requested with respect to Bradley Richards are also required in order for the plaintiffs to make an informed choice as to whether or not he is a proper party to this action.

Production of Documents

7. The plaintiffs are former employees of the defendant IQT, Ltd. Alex and David Mortman were officers and directors of IQT, Ltd. They are or were also the officers, directors, and/or owners of the defendants IQT, Inc., IQT Canada Inc. and JDA Partners LLC (see statement of defence of the IQT Defendants at paras. 2, 5, 6, and 8).

8. This action is for damages resulting from the mass termination of employment of employees of IQT, Ltd. in Oshawa, Ontario on July 15, 2011. The plaintiffs have pleaded, amongst other things, that each of the IQT Defendants stripped IQT, Ltd. of all or a substantial amount of its assets, diverted assets away from IQT, Ltd., and divested its assets for a non bona fides purpose, such that no substantial assets remained to

satisfy the outstanding pay, vacation pay, termination and severance pay owed to the class members in this proposed class action.

9. On or about December 20, 2011, the defendant IQT, Ltd. was assigned into bankruptcy. Attached hereto as **Exhibit "C"** is an order from registrar Sylvestre in Québec appointing Raymond Chabot inc. as the trustee in bankruptcy for IQT, Ltd.

10. I am informed by Mr. Charney, and do verily believe that upon his review of the documents secured by the Trustee in Laval, Québec, that he located the monthly banking statements with cancelled cheques for 2008-2010 for two IQT, Ltd. BMO bank accounts in Oshawa, Ontario for Treasury Account # 0351 1057-571 and US\$ Business Current Account # 0351 4601-201. The only monthly banking statements with cancelled cheques for 2011 that were found were those for March 2011. The monthly banking statements and cancelled cheques for 2011 are those in the most crucial time period with respect to the termination of the employees at IQT, Ltd. in Oshawa.

11. The monthly statements of IQT, Ltd. in 2010 were copied and provided to our office. I have reviewed them and do verily believe that they show that substantial funds were regularly being transferred to IQT, Inc. in the United States. Attached hereto as **Exhibit "D"**, as an example of one month's banking activities, are the monthly banking statements and cancelled cheques for BMO Treasury Account # 0351 1057-571 and US\$ Business Current Account # 0351 4601-201 in the name of IQT, Ltd, in Oshawa, for March 2010.

12. Mr. Charney has also advised me that no documents relating to a United States bank account or any accounts held by IQT, Inc. were found while he was at the Trustee's office. Inspection of these documents is required to deal with the intricate, complex and specialized problems related to the divestment of assets of IQT, Ltd. in the months and years prior to the mass termination of all the employees.

13. I verily believe that it would be an easy matter for the individually named officers and directors of IQT, Ltd. to request these missing statements from the BMO bank.

14. I also verily believe that these documents are required in order for the plaintiffs to prepare for certification. A forensic accountant requires all relevant financial documents to complete an affidavit supporting the plaintiffs in its motion for certification of this action as a class action.

15. The trustee has also provided us with proofs of claim from Revenu Québec and the Canada Revenue Agency ("CRA"), attached hereto as **Exhibits "E" and "F"**, respectively. These claims indicate that IQT, Ltd. owed over \$1 million to Revenu Québec and over \$500,000.00 in arrears to the CRA. The proof of claim for Revenu Québec shows specifically that taxes were owed for the period from January 2009 to May 2011 in the amount of \$794,301.06. At the time of bankruptcy, Revenu Québec was owed over \$1 million by IQT, Ltd.

16. The defendant Alex Mortman was aware of these debts and wrote to Revenu Québec on November 19, 2010, proposing a plan to repay arrears he admits IQT, Ltd. owed to the tax authorities. Attached hereto as **Exhibit "G"** is a copy of this letter.

17. Wells Fargo has also submitted a proof of claim to the Trustee, attached hereto as **Exhibit "H"** in the amount of over \$17 million. This proof of claim shows that IQT, Ltd. had an ongoing debt to Wells Fargo that was also not being paid.

18. This evidence suggests that funds were being transferred to an account in the United States for the benefit of some or all of the IQT Defendants while IQT, Ltd. was in an insolvent position as it was unable to pay its creditors (Revenu Québec and Wells Fargo as examples) as its debts became due.

19. This evidence also supports the plaintiffs' request for the missing bank statements as these statements would indicate whether preferential payments were being made to officers and directors of IQT, Ltd. during 2011.

20. While it is possible that the documents sought would likely be produced through cross examinations and on examinations of witnesses on a pending motion, I verily

believe that having the documents at this stage of the proceedings will assist the plaintiffs in preparing the certification materials, receiving timely advice from a litigation accountant, and determining whether this action is worthwhile pursuing, given the bankruptcy of IQT, Ltd. and the non-residential status of several of the defendants.

21. The plaintiffs also seek documents exchanged between Bell Canada and the IQT Defendants, and Wells Fargo and the IQT Defendants. I verily believe that these documents will shed light on the pleading which at the moment is vague, and which are occasionally referred to in the pleading. These documents are relevant to what duty the IQT Defendants had to ensure the employees received the pay, including termination, severance, and benefits, that they were legally entitled to.

22. In the event that the documents from Wells Fargo and/or Bell Canada are not found to be producible by the IQT Defendants at this time, then the plaintiffs will proceed with subpoenaing representatives of Wells Fargo and Bell as witnesses on a pending motion for certification.

Computers held by the CRA

23. I have been informed by a representative of the trustee for IQT, Ltd., and do verily believe, that the CRA has seized computers from the Oshawa offices of IQT, Ltd. In our letter attached as Exhibit A hereto, counsel for the plaintiffs requested that the IQT Defendants provide the plaintiffs with their consent to access the computers held by the CRA. They have refused to do so.

24. I verily believe that these computers will disclose emails and correspondence exchanged between senior executives at IQT, Ltd. including Susan St. Onge, the financial manager of IQT, Ltd. at the time of the mass termination, with respect to the financial status of the company. Like the monthly banking records and documents exchanged between Wells Fargo, Bell Canada and the IQT Defendants, an inspection of the computers seized by the trustee will indicate whether, why, how and when the IQT Defendants divested assets rather than pay the wages and termination and severance pay owed to the plaintiffs and putative class members.

Documents Referred to in the Pleadings

25. The IQT Defendants also refer to certain specific documents in their statement of defence and crossclaim which include several of the requests made in this motion. The IQT Defendants make the following references:

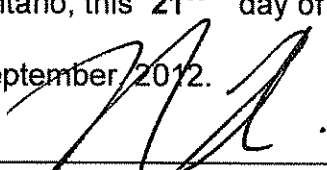
- a. at paragraph 30 they refer to an order made by the Director under the *Employment Standards Act, 2000*;
- b. at paragraph 41 they refer specifically to IQT, Ltd.'s books and operating statements that the Board received;
- c. at paragraph 42 they refer to e-mails requesting documents substantiating travel and entertainment expenses;
- d. at paragraph 43 they plead that they discovered unauthorized cash withdrawals from IQT, Ltd.'s account;
- e. at paragraph 54 the IQT Defendants refer to a declaration of default of Wells Fargo;

26. I verily believe that in order for the plaintiffs to assess whether the statement of defence and crossclaim, as served, discloses a reasonable defence and crossclaim, these documents must all be produced to the plaintiffs.

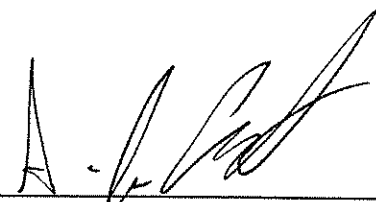
27. I swear this affidavit for the purpose of the motion for partial certification and partial default judgment against Fellows and for no other or improper purposes.

SWORN BEFORE ME at the)
)
 City of Toronto, in the Province of)
)
 Ontario, this 21st day of)
)
 September, 2012.)

(A Commissioner for taking oaths, etc.)



 IVAN LAKE
 60165W



 Andrew J. Eckart

TAB A

FALCONER CHARNEY LLP

BARRISTERS AT LAW

JULIANN FALCONER B.A. LL.B.
THEODORE CHARNEY B.A. LL.B.
ELISABETH WIDNER M.A. LL.B.
JULIAN K ROY B.A. LL.B.
SUNIL S MATHAI B.A. LL.B.
ASHA JAMES, B.A. LL.B., JD
MEAGHAN J DANIEL, B.A. LL.B.
ANDREW J BCKARI, B.A. LL.B.
RYAN M LAKE, B.A. LL.B.

8 PRINCE ARTHUR AVENUE
TORONTO, ONTARIO
CANADA
M5R 1A9
TELEPHONE: (416) 964-3408
FACSIMILE: (416) 929-8179

falconercharney@falconercharney.com

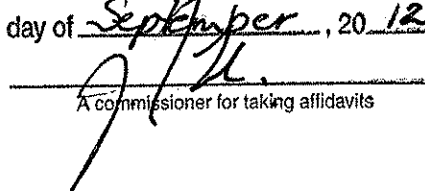
June 29, 2012

VIA EMAIL: ghodder@hodderbarristers.com

J. Gardner Hodder
Hodder Barristers
Adelaide Place, DBRS Tower
181 University Avenue, Suite 2200
Toronto, Ontario M5H 3M7

Dear Mr. Hodder:

Re: **Matter: Mortman ats Brigaitis**
Our File No: 1315-11

This is Exhibit A referred to in the
affidavit of ANDREW J. ECKART
sworn before me, this 21st
day of September, 20 12

A commissioner for taking affidavits

Further to our appearance before Justice Perell on May 25, 2012, we write to kindly request the following:

1. To confirm that your clients will not be requesting full and final releases from any putative class members, who are defined as persons who were employees of IQT, Ltd. whose employment in Oshawa, Ontario, was terminated on July 15, 2011, without first giving us, class counsel, notice of doing so and giving us an opportunity to contact those putative class members.
2. To advise us of the status of the Ontario Labour Relations Board (OLRB) proceedings involving your clients.
3. To the extent that your clients participate in any mediations at the OLRB with respect to resolving the Employment Standards Act (ESA) complaints, we request that you consent to us participating in these negotiations either on an aggregate or on an individual basis.
4. To provide us with monthly bank statements and cancelled cheques for all IQT, Inc. accounts for 2010 and 2011.

5. To provide us with monthly bank statements and cancelled cheques for IQT, Ltd. for 2011 in two bank accounts with the Bank of Montreal in Oshawa: Treasury Account # 0351 1057-571 and US\$ Business Current Account # 0351 4601-201.
6. To provide us with copies of any and all correspondence and documents exchanged between your clients and the Ministry of Labour or the OLRB.
7. To provide your clients' consent, if necessary, to access the hard drives and computers seized by the Canada Revenue Agency (CRA) in order to access any emails and business documents relevant to this class action.
8. To provide us with particulars from the statement of defence and crossclaim, filed by you with respect to the following paragraphs:
 - a. Paragraph 14: When did IQT first experience financial difficulties? What type of financial difficulties did they suffer? How did these financial difficulties relate to John Fellows? What were the then unknown actions of Fellows? How and when did your clients find out about those actions of Fellows?
 - b. Paragraph 17: What further and substantial efforts to avert the termination of the financing of IQT, Ltd. did the defendants make? When did they make those efforts?
 - c. Paragraph 26(b): what capital was infused into IQT, Ltd and when was this done? What financing was sought? From whom was it sought? What other measures did your clients take to maintain and extend the financing for the operation of IQT, Ltd? When did they take those measures?
 - d. Paragraphs 40: Who was part of Fellows' operating team? How were they responsible for the company's struggles? When did it first become apparent to David and Alex that Fellows and his team were responsible for the company's struggles?
 - e. Paragraph 41: What were all of the accounting irregularities that Alex discovered? In what amount were they? Who were the payments to? How were the payments made? Which bank accounts were used? When and how did Alex discover these irregularities?
 - f. Paragraph 42: What travel and entertainment expenses were discovered? Who was part of the "management team"? What was the amount of these expenses? When and how did Alex discover these expenses?
 - g. Paragraph 43: What material unauthorized cash withdrawals did Fellows make? In what amount? When did he make them? Did anyone assist him in making

these withdrawals and if so, who? When and how did Alex discover these withdrawals?

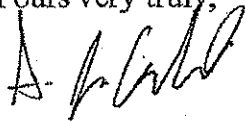
- h. Paragraph 44: How was Richards complicit in Fellows' activities and how did he help conceal those activities? What actions did Richards take? When did he do so? What was the dollar amount of the total transactions Richards was complicit in? How many and what transactions was Richards complicit in? When and how did your clients find out that Richards was complicit in these activities and that he helped conceal them?
 - i. Paragraph 59: When and how did Fellows misappropriate and embezzle money and other company assets and property? What company assets and property did he misappropriate and /or embezzle? What is the total dollar amount of this conversion? Who else was complicit in these activities? When and how did your clients find out about these activities?
9. To provide us with copies of all written communications between Bell Canada and IQT, Ltd. or your clients concerning any disputes over amounts owing to IQT, Ltd. under the Master Service Agreements and concerning the termination of these agreements by Bell.

Failing agreement with respect to the above requests, please be advised that we will bring a motion for production of the Bell documents, the computers that are in the hands of the CRA, and to examine your clients on the pending certification motion in order to access the documents described in this letter.

Please note that practically every putative class member has registered on our class database. As a result, we will not have much difficulty in securing their consent in releasing their files from the Ministry of Labour or the OLRB should this be required.

We trust the above requests are reasonable. We look forward to your response.

Yours very truly,



per: Theodore P. Charney
IPC/AJE

Cc: Eric Roher, EROHER@blg.com

TAB B

Hodder Barristers

Business Litigation Counsel

Adelaide Place
181 University Avenue, Suite 2200
Toronto, Ontario
Canada M5H 3M7

Telephone (416) 601-4818 Fax (416) 947-0909
Email: ghodder@hodderbarristers.com
J. Gardner Hodder's direct line: (416) 601-6809
Law Clerk's direct line: (416) 601-2111

August 28, 2012

BY FAX TO (416) 929-8179

Falconer Charney LLP
8 Prince Arthur Avenue
Toronto, Ontario M5R 1A9

ATTENTION: Theodore P. Charney

Dear Mr. Charney:

Re: **Bob Brigaitis, et al. v. IQT, Ltd, et al.**
Ontario Superior Court of Justice File No. CV-11-432919 00CP

* TWO PAGES *

This is Exhibit B referred to in the
affidavit of ANDREW J. ECKART
sworn before me, this 21st
day of September, 20 12
J. H.
A commissioner for taking affidavits

I respond to each of the requests raised in your letter of June 29, 2012 as follows:

1. We confirm that our clients will not be requesting full and final releases from putative class members, as defined in your letter.
2. We will not advise of the status of the Ontario Labour Relations Board ("the Board") proceedings involving your clients. Our position is that until your action is certified as a class action, it is inappropriate for you to be involved with any Board proceedings concerning the putative class members. Any pre-certification communication with such members constitutes an unauthorized notice to the class, as per the Superior Court's decision in *Ward-Price v. Mariners Haven Inc.*, [2004] O.J. No. 2308 (S.C.J.).
3. We do not provide our consent to your participation in any negotiations or mediations of Board proceedings, for the reasons set out at paragraph (2) above.
4. We do not believe it is appropriate, at the present time, to provide the requested financial and accounting documentation.
5. For the reasons set out at paragraph (4) above, we refuse this request.

Hodder Barristers
Business Litigation Counsel

PAGE 2

6. For the reasons set out at paragraph (2) above, we refuse this request.
7. We do not provide our clients' consent to access the information seized by the Canada Revenue Agency ("the CRA").
8. With respect to the particulars demanded, although we have an obligation to provide particulars under Rule 25.10 of the *Rules of Civil Procedure*, the requests you make are discovery questions rather than demands for particulars. Moreover, some of these questions should be directed at Mr. Fellows and/or Mr. Richards, not my clients, and are unreasonably broad.
9. We refuse this request on the basis that we will provide you with all relevant documentation at the discovery stage of this action.

Yours truly,

HODDER BARRISTERS



per: J. Gardner Hodder

JGH/lll

Encl.

cc: client (by e-mail, w/encl.)

TAB C

COUR SUPÉRIEURE
(Division de faillite)

CANADA

PROVINCE DE QUÉBEC
DISTRICT DE TROIS-RIVIÈRES

N^o: 400-11-004384-110

DATE : 20 décembre 2011

PRÉSENT : ME NANCY SYLVESTRE, REGISTRAIRE

DANS L'AFFAIRE DE LA REQUÊTE EN FAILLITE CONTRE:

IQT LTÉE.

Débitrice

et

L'AGENCE DU REVENU DU QUÉBEC

et

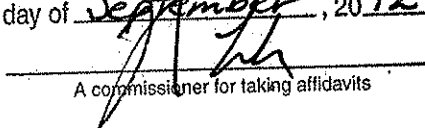
LA COMMISSION DES NORMES DU TRAVAIL

Requérantes

This is Exhibit C referred to in the
affidavit of ANDREW J. ECKART

sworn before me, this 21st

day of September, 2012


A commissioner for taking affidavits

JUGEMENT

- [1] **LE TRIBUNAL**, saisi de la requête en vue d'une ordonnance de séquestre à l'égard de la débitrice IQT Ltée. suivant les articles 43 et suivants de la *Loi sur la faillite et l'insolvabilité*, après étude du dossier et de ses pièces;
- [2] **VU** les allégations de la requête;
- [3] **VU** la preuve de la signification de la requête suivant l'ordonnance de mode exceptionnel de signification émise par le Tribunal le 28 novembre 2011;
- [4] **VU** le défaut de comparaître de la débitrice;

- [5] **VU** les affidavits des requérantes produits au dossier et la preuve versée;
- [6] **CONSIDÉRANT** que les requérantes ont établi le bien fondé de la requête;

PAR CES MOTIFS :

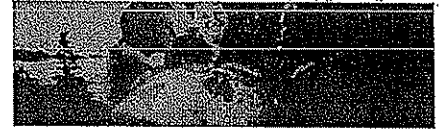
- [7] **ACCUEILLE** la présente requête;
- [8] **DÉCLARE** faillie la débitrice IQT Ltée;
- [9] **PRONONCE** une ordonnance de séquestre à l'égard des biens de la débitrice IQT Ltée.;
- [10] **NOMME** Raymond Chabot Inc. (Réjean Bouchard, CA, CIRP, responsable désigné) syndic à la faillite de la débitrice IQT Ltée.;
- [11] **LE TOUT** avec dépens.


ME NANCY SYLVESTRE, Registraire


COPIE CONFORME


OFFICIER DE FAILLITE

TAB D



BMREC12300_5663533_015 E D 0000 02727
IQT, LTD.
DURHAM CONTACT CENTRE
199 WENTWORTH ST E
OSHAWA ON L1H 3V6

This is Exhibit D referred to in the
affidavit of ANDREW J. ECKART
sworn before me, this 21st
day of September, 2012

A commissioner for taking affidavits

Your Branch
OSHAWA ONTARIO
Transit number: 0351

For questions about your
statement call
(905) 432-6700

Direct Banking
1-877-262-5907
www.bmo.com

Business Banking statement

For the period ending March 31, 2010

Summary of account


Account	Opening balance (\$)	Total amounts debited (\$)	Total amounts + credited (\$)	Closing balance (\$) on Mar 31, 2010
Treasury Account # 0351 1057-571	94,308.35	4,068,519.82	4,464,134.48	489,923.01

Your Security - Our Priority

When receiving payment from customers, be suspicious of cheques that are more than the agreed selling price. Especially if they want the excess funds of the cheque wired back immediately (the item may be counterfeit).

For more security tips, visit bmo.com/security

Transaction details

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				
	Business name: IQT, LTD. Operating as: DURHAM CONTACT CENTRE			
Feb 27	Opening balance			94,308.35
Mar 01	Direct Deposit, ADP TC4L 583134 MSP/DIV		654.64	94,962.99
Mar 01	Cheque, NO.4871 BR.0098	13,526.96		81,436.03
Mar 01	Cheque, NO.4877 BR.0098	1,600.62		79,835.41
Mar 02	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		767,271.39	847,106.80
Mar 02	Outgoing Wire Payment, CA, CENTRE D'APPELS EXPER	417,500.00		429,606.80
Mar 02	US \$ Transfer, USD TFR 4601-201, AT1.04025 HC \$0.00; 79415.00	82,611.45		346,995.35
Mar 02	Cheque, NO.4903	1,176.27		345,819.08

continued



Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				(continued)
Mar 02	Cheque, NO.4897	680.00		345,139.08
Mar 03	Cheque, NO.4884 BR.0080	36,817.12		308,321.96
Mar 03	Cheque, NO.4891 BR.0098	3,144.34		305,177.62
Mar 03	Cheque, NO.4885	1,697.03		303,480.59
Mar 03	Cheque, NO.4887	88.68		303,391.91
Mar 03	Cheque, NO.4895	4,055.00		299,336.91
Mar 03	Cheque, NO.4886	2,609.10		296,727.81
Mar 03	Cheque, NO.4882	11,550.00		285,177.81
Mar 03	Cheque, NO.4870 BR.0098	211.65		284,966.16
Mar 03	Cheque, NO.4883 BR.0098	47,743.24		237,222.92
Mar 04	US \$ Transfer, USD TFR 4601-201, AT1.0539 HC \$0.00, 500.00	526.95		236,695.97
Mar 04	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		90,159.31	326,855.28
Mar 04	US \$ Transfer, USD TFR 4601-201, AT1.03512 HC \$0.00, 105000.00	108,687.60		218,167.68
Mar 04	Outgoing Wire Payment, CA, MCMILLAN LLP CAD GENE	15,000.00		203,167.68
Mar 04	Cheque, NO.4875 BR.0098	47,547.19		155,620.49
Mar 04	Cheque, NO.4894	4,284.00		151,336.49
Mar 04	Cheque, NO.4899	1,154.92		150,181.57
Mar 04	Cheque, NO.4461 BR.0098	825.72		149,355.85
Mar 04	Cheque, NO.4881 BR.0098	25,802.10		123,553.75
Mar 04	Cheque, NO.4892 BR.0098	34.44		123,519.31
Mar 05	Pre-Authorized Payment, PAYROLL TC4L BUS/ENT	15.75		123,503.56
Mar 05	Cheque, NO.4893	66.48		123,437.08
Mar 05	Cheque, NO.4889	319.20		123,117.88
Mar 05	Cheque, NO.4888 BR.0098	994.86		122,123.02
Mar 05	Cheque, NO.4898	402.73		121,720.29
Mar 08	US \$ Transfer, USD TFR 4601-201, AT1.0519 HC \$0.00, 1500.00	1,577.85		120,142.44
Mar 08	Debit Memo, BR.0002, BANK CONFIRMATION	25.00		120,117.44
Mar 08	Cheque, NO.4905	111.36		120,006.08
Mar 08	Cheque, NO.4910	600.00		119,406.08
Mar 09	Cheque, NO.4901 BR.0098	1,120.79		118,285.29
Mar 09	Cheque, NO.4902	551.25		117,734.04
Mar 10	Pre-Authorized Payment, PAYROLL 8AGV BUS/ENT	260,073.61		-142,339.57
Mar 10	Pre-Authorized Payment, PAYROLL 80PT BUS/ENT	134,692.54		-277,032.11
Mar 10	Pre-Authorized Payment, PAYROLL TC4L BUS/ENT	164,920.67		-441,952.78
Mar 10	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		797,034.07	355,081.29
Mar 10	US \$ Transfer, USD TFR 4601-201, AT1.03022 HC \$0.00, 65000.00	66,964.30		288,116.99

continued



Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				(continued)
Mar 10	Cheque, NO.4896	952.39		287,164.60
Mar 10	Cheque, NO.4471 BR.0098	558.73		286,605.87
Mar 11	Cheque, NO.4904 BR.0080	78,989.25		207,616.62
Mar 12	Pre-Authorized Payment No Fee, CASH MGMT FEE BOM/B/M	551.73		207,064.89
Mar 12	Deposit		1,228.00	208,292.89
Mar 12	Deposit		438.05	208,730.94
Mar 12	Cheque, NO.4880	22,385.32		186,345.62
Mar 15	Credit, BR. 3879		100.00	186,445.62
Mar 15	Cheque, NO.4924	6,851.64		179,593.98
Mar 15	Cheque, NO.4913 BR.0098	1,382.19		178,211.79
Mar 15	Cheque, NO.4915 BR.0098	1,698.67		176,513.12
Mar 15	Cheque, NO.4906 BR.0098	2,964.89		173,548.23
Mar 16	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		642,605.02	816,153.25
Mar 16	Outgoing Wire Payment, CA, CENTRE D'APPELS EXPER	410,000.00		406,153.25
Mar 16	US \$ Transfer, USD TFR 4601-201, AT1.01748 HC \$0.00, 82805.00	84,252.43		321,900.82
Mar 16	Cheque, NO.4911 BR.0098	5,000.00		316,900.82
Mar 16	Cheque, NO.4917 BR.0098	2,040.40		314,860.42
Mar 16	Cheque, NO.4912 BR.0098	526.56		314,333.86
Mar 16	Cheque, NO.4919	31.05		314,302.81
Mar 16	Cheque, NO.4921	52.38		314,250.43
Mar 17	Cheque, NO.4955	1,220.57		313,029.86
Mar 17	Cheque, NO.4933 BR.0098	1,514.10		311,515.76
Mar 17	Cheque, NO.4927 BR.0098	65,568.65		245,947.11
Mar 17	Cheque, NO.4932	10,000.00		235,947.11
Mar 17	Cheque, NO.4731 BR.0098	119.97		235,827.14
Mar 17	Cheque, NO.4798 BR.0098	63.14		235,764.00
Mar 18	Deposit		425.31	236,189.31
Mar 18	Deposit		214.29	236,403.60
Mar 18	Cheque Processed By Branch, NO. 4970	2,942.30		233,461.30
Mar 18	Cheque, NO.4968	40,681.92		192,779.38
Mar 18	Cheque, NO.4935 BR.0098	4,630.50		188,148.88
Mar 19	Pre-Authorized Payment, CHEQ/PERS/CHQ CCQ/CHP	222.28		187,926.60

continued



IMEC12300_5683633_015-0013192 HRI - 19-02-19 - 066087

Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				(continued)
Mar 19	US \$ Transfer, USD TFR 4601-201, AT1.0409 HC \$0.00, 5000.00	5,204.50		182,722.10
Mar 19	US \$ Transfer, USD TFR 4601-201, AT1.0409 HC \$0.00, 4300.00	4,475.87		178,246.23
Mar 19	Cheque, NO.4916 BR.0098	126.90		178,119.33
Mar 19	Cheque, NO.4929 BR.0098	20,000.00		158,119.33
Mar 19	Cheque, NO.4938	96.86		158,022.47
Mar 19	Cheque, NO.4947	11,517.71		146,504.76
Mar 19	US \$ Transfer, USD TFR 4601-201, AT1.0409 HC \$0.00, 7100.00	7,390.39		139,114.37
Mar 19	Returned Item	87.64		139,026.73
Mar 22	Cheque, NO.4922	116.25		128,910.48
Mar 22	Cheque, NO.4926	378.60		138,531.88
Mar 22	Cheque, NO.4918	278.84		138,253.04
Mar 22	Cheque, NO.4953	1,068.31		137,184.73
Mar 22	Cheque, NO.4941 BR.0098	4,552.46		132,632.27
Mar 22	Cheque, NO.4765 BR.0098	4,034.89		128,597.38
Mar 22	Cheque, NO.4939 BR.0098	138.00		128,459.38
Mar 22	Cheque, NO.4943	101.65		128,357.73
Mar 22	Cheque, NO.4942	133.60		128,224.13
Mar 22	Cheque, NO.4944	163.36		128,060.77
Mar 22	Cheque, NO.4945	22.27		128,038.50
Mar 23	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		939,737.09	1,067,775.59
Mar 23	US \$ Transfer, USD TFR 4601-201, AT1.01997 HC \$0.00, 201000.00	205,013.97		862,761.62
Mar 23	Direct Deposit, ADP 8AGV 586312 MSP/DIV		552.56	863,314.18
Mar 23	Cheque, NO.4949	7,070.41		856,243.77
Mar 23	Cheque, NO.4940 BR.0098	89.25		856,154.52
Mar 23	Cheque, NO.4936 BR.0098	4,152.90		852,001.62
Mar 24	Pre-Authorized Payment, PAYROLL 8AGV.BUS/ENT	285,030.04		566,971.58
Mar 24	Pre-Authorized Payment, PAYROLL TC4L BUS/ENT	176,814.57		390,157.01
Mar 24	Pre-Authorized Payment, PAYROLL 80PT BUS/ENT	140,198.84		249,958.17
Mar 24	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		729,839.38	979,797.55
Mar 24	Cheque, NO.4969	13,082.42		966,715.13
Mar 24	Cheque, NO.4914 BR.0098	331.61		966,383.52
Mar 25	Cheque, NO.4959	1,067.15		965,316.37
Mar 25	Cheque, NO.4948	1,189.43		964,126.94
Mar 25	Cheque, NO.4957 BR.0098	5,226.34		958,900.60
Mar 25	Cheque, NO.4900 BR.0098	3,455.24		955,445.36
Mar 25	Cheque, NO.4907 BR.0098	2,241.60		953,203.76
Mar 25	Cheque, NO.4981 BR.0098	10,612.99		942,590.77

continued



Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				(continued)
Mar 26	Deposit		2,866.65	945,457.42
Mar 26	Cheque, NO.4946	44.34		945,413.08
Mar 26	Cheque, NO.4977 BR.0098	4,756.50		940,656.58
Mar 26	Cheque, NO.4975 BR.0098	2,483.25		938,173.33
Mar 26	Cheque, NO.4976 BR.0098	2,031.75		936,141.58
Mar 26	Cheque, NO.4982	601.56		935,540.02
Mar 26	Cheque, NO.4930 BR.0098	20,000.00		915,540.02
Mar 26	Cheque, NO.4974 BR.0098	2,957.34		912,582.68
Mar 29	Cheque, NO.4971	5,908.75		906,673.93
Mar 29	Cheque, NO.4991 BR.0098	12,577.11		894,096.82
Mar 29	Cheque, NO.4986	1,283.59		892,813.23
Mar 29	Cheque, NO.4985	2,664.56		890,148.67
Mar 29	Cheque, NO.4987	410.40		889,738.27
Mar 29	Cheque, NO.4984	1,028.91		888,709.36
Mar 29	Cheque, NO.4983	635.98		888,073.38
Mar 29	Cheque, NO.4925	121.19		887,952.19
Mar 29	Cheque, NO.5005	4,846.41		883,105.78
Mar 29	Cheque, NO.4980	5,976.57		877,129.21
Mar 29	Cheque, NO.4989	552.56		876,576.65
Mar 29	Cheque, NO.4990 BR.0098	12,871.19		863,705.46
Mar 29	Cheque, NO.4967 BR.0098	92.56		863,612.90
Mar 29	Cheque, NO.5002	13,082.42		850,530.48
Mar 29	Cheque, NO.4934	805.00		849,725.48
Mar 29	Cheque, NO.4972	1,368.82		848,356.66
Mar 29	Cheque, NO.4964	172.15		848,184.51
Mar 29	Cheque, NO.4792	706.29		847,478.22
Mar 29	Cheque, NO.4920	52.73		847,425.49
Mar 30	US \$ Transfer, USD TFR 4601-201, AT1.02249 HC \$0.00, 79415.00	81,201.04		766,224.45
Mar 30	US \$ Transfer, USD TFR 4601-201, AT1.0335 HC \$0.00, 21000.00	21,703.50		744,520.95
Mar 30	Cheque, NO.4937	1,155.00		743,365.95
Mar 30	Cheque, NO.4998	1,147.02		742,218.93
Mar 30	Cheque, NO.4951	116.33		742,102.60
Mar 30	Cheque, NO.5006	839.85		741,262.75
Mar 30	Cheque, NO.4993 BR.0098	1,431.72		739,831.03
Mar 30	Cheque, NO.4988 BR.0098	1,665.51		738,165.52

continued



WMMEC12300_5669593_016-00113192 HRI - 19-03-20 - 066099

Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
Treasury Account # 0351 1057-571				(continued)
Mar 30	Cheque, NO.4965	636.00		737,529.52
Mar 31	Outgoing Wire Payment, CA, CENTRE D'APPELS EXPER	417,000.00		320,529.52
Mar 31	Outgoing Wire Payment, CA, CASSELS BROCK	15,000.00		305,529.52
Mar 31	Outgoing Wire Payment, CA, MCMILLAN LLP CAD GENE	15,000.00		290,529.52
Mar 31	Incoming Wire Payment, CA, WELLS FARGO BUS CR CA		490,468.45	780,997.97
Mar 31	US \$ Transfer, USD TFR 4601-201, AT1.01767 HC \$0.00, 200000.00	203,534.00		577,463.97
Mar 31	Direct Deposit, ADP 8AGV 587456 MSP/DIV		540.27	578,004.24
Mar 31	Cheque, NO.4966	603.71		577,400.53
Mar 31	Cheque, NO.5001	2,181.46		575,219.07
Mar 31	Cheque, NO.4928 BR.0098	75,253.18		499,965.89
Mar 31	Cheque, NO.4973	2,796.75		497,169.14
Mar 31	Cheque, NO.5009	534.86		496,634.28
Mar 31	Cheque, NO.5008	792.83		495,841.45
Mar 31	Cheque, NO.4954 BR.0098	395.06		495,446.39
Mar 31	Cheque, NO.4958 BR.0098	759.61		494,686.78
Mar 31	Cheque, NO.4956 BR.0098	311.54		494,375.24
Mar 31	Cheque, NO.5003 BR.0098	2,649.67		491,725.57
Mar 31	Cheque, NO.4961 BR.0098	416.56		491,309.01
Mar 31	Cheque, NO.4952 BR.0098	1,386.00		489,923.01
Mar 31	Closing totals	4,068,519.82	4,464,134.48	

Number of items processed 150..... 16

Number of cheques or related items enclosed in your statement..... 119

Please check this statement and report any errors or omissions within 30 days of delivery.

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Registration numbers

GST - R100390095 QST - 1000042494

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MEC12300_5686593_015-0013192 HRI - 19-04-21 - - 066091



066092

BIMMEC12300_5663533_015-0013192



ISN: 1000531391
 Cheque #4871 13,526.96

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 99 WESTWICH STREET EAST
 DURHAM, ON L9W 5Y4

BANK OF MONTREAL
 25 AVENUE LAFITTE BOULEVARD
 MONTREAL, QC H3T 1M1

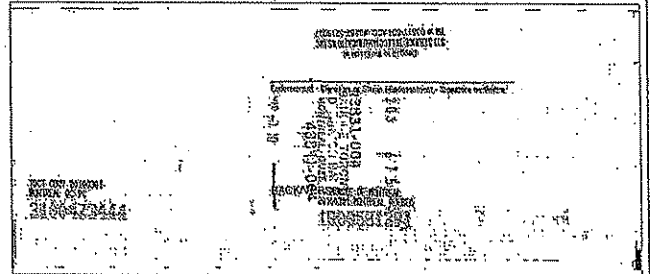
004871

PAY TO THE ORDER OF *****13,526.96
 THIRTEEN THOUSAND FIVE HUNDRED TWENTY SIX AND 96/100
 February 12, 2010

STI Service Telecommunications

PER *Bm*

004871 035120010 1057571* 0001352696*



ISN: 1300178061
 Cheque #4877 1,600.62

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 99 WESTWICH STREET EAST
 DURHAM, ON L9W 5Y4

BANK OF MONTREAL
 25 AVENUE LAFITTE BOULEVARD
 MONTREAL, QC H3T 1M1

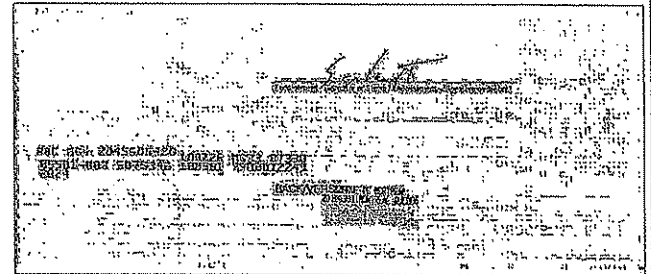
004877

PAY TO THE ORDER OF *****1,600.62
 ONE THOUSAND SIX HUNDRED AND 62/100
 February 24, 2010

Sage Gardet

PER *Bm*

004877 035120010 1057571* 000160062*



ISN: 5200492071
 Cheque #4903 1,176.27

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 99 WESTWICH STREET EAST
 DURHAM, ON L9W 5Y4

BANK OF MONTREAL
 25 AVENUE LAFITTE BOULEVARD
 MONTREAL, QC H3T 1M1

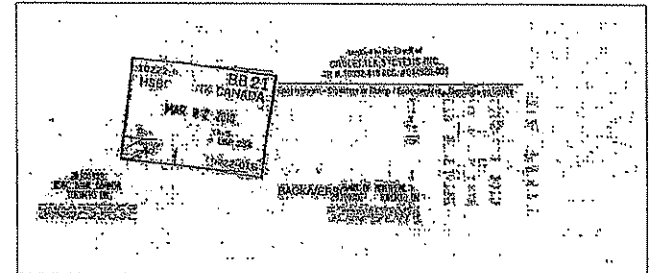
004903

PAY TO THE ORDER OF *****1,176.27
 ONE THOUSAND ONE HUNDRED SEVENTY SIX AND 27/100
 March 4, 2010

Cable Talk Systems Inc.
 18 Chelsea Lane
 Brampton, ON L6T 3Y4
 Canada

PER *Bm*

004903 035120010 1057571* 0000117627*



ISN: 5200508464
 Cheque #4897 680.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 99 WESTWICH STREET EAST
 DURHAM, ON L9W 5Y4

BANK OF MONTREAL
 25 AVENUE LAFITTE BOULEVARD
 MONTREAL, QC H3T 1M1

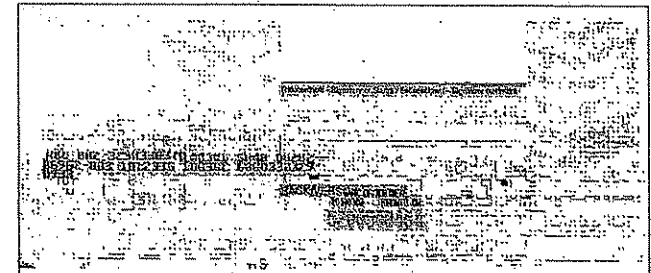
004897

PAY TO THE ORDER OF *****680.00
 SIX HUNDRED EIGHTY AND 0/100
 February 26, 2010

Cartigan's Tard & Lino
 186 Church St.
 Bowmanville, On L1C 1T9
 Canada

PER *Bm*

004897 035120010 1057571* 0000068000*



WEC12000_5689533_015-0013192_HRI--19-05-22--086093

ISN: 4100363815
Cheque #4884

36,817.12

ROYAL BANK OF CANADA
0/A DURHAM CONTACT CENTRE
100 WATERLOO STREET EAST
DURHAM, ON L9R 1Y8

BANK OF MONTREAL
1180 RUE ST-JACQUES
DURHAM, ON L9R 1Y8

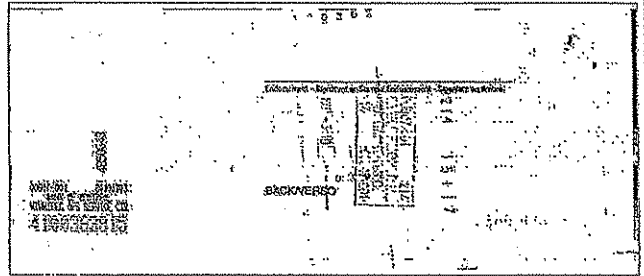
004884

PAY TO THE ORDER OF
THIRTY SIX THOUSAND EIGHT HUNDRED SEVENTEEN AND 12/100
February 25, 2010 *****36,817.12

Great-West Life Assurance Co.
P.O. Box 1053
Winnipeg, MB R3C 2K4
Canada

PER *Bm*

#004884# 003512#001# 1057#571# #0003681712#



ISN: 1000204822
Cheque #4891

3,144.34

ROYAL BANK OF CANADA
0/A DURHAM CONTACT CENTRE
100 WATERLOO STREET EAST
DURHAM, ON L9R 1Y8

BANK OF MONTREAL
1180 RUE ST-JACQUES
DURHAM, ON L9R 1Y8

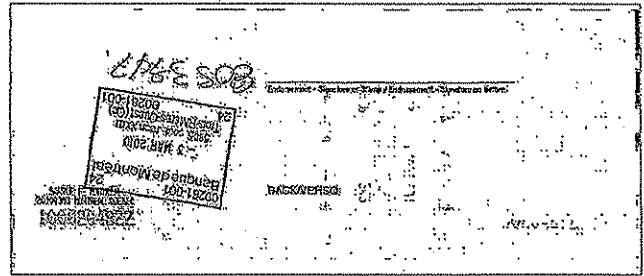
004891

PAY TO THE ORDER OF
THREE THOUSAND ONE HUNDRED FORTY FOUR AND 34/100
February 26, 2010 *****3,144.34

Cathy Lamarche

PER *Bm*

#004891# 003512#001# 1057#571# #0000314434#



ISN: 5000333231
Cheque #4885

1,697.03

ROYAL BANK OF CANADA
0/A DURHAM CONTACT CENTRE
100 WATERLOO STREET EAST
DURHAM, ON L9R 1Y8

BANK OF MONTREAL
1180 RUE ST-JACQUES
DURHAM, ON L9R 1Y8

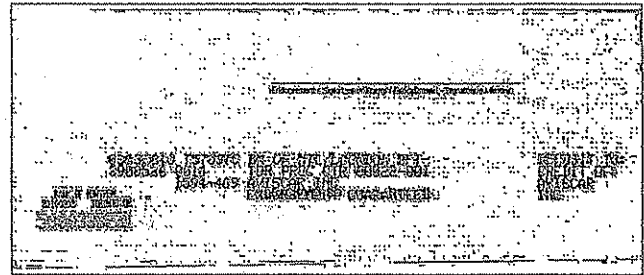
004885

PAY TO THE ORDER OF
ONE THOUSAND SIX HUNDRED NINETY SEVEN AND 3/100
February 26, 2010 *****1,697.03

Avistar Inc.
Lockbox FT5707C
PO Box 57037 Station A
Toronto, ON M5W 5M5
Canada

PER *Bm*

#004885# 003512#001# 1057#571# #0000169703#



ISN: 5000372508
Cheque #4887

88.68

ROYAL BANK OF CANADA
0/A DURHAM CONTACT CENTRE
100 WATERLOO STREET EAST
DURHAM, ON L9R 1Y8

BANK OF MONTREAL
1180 RUE ST-JACQUES
DURHAM, ON L9R 1Y8

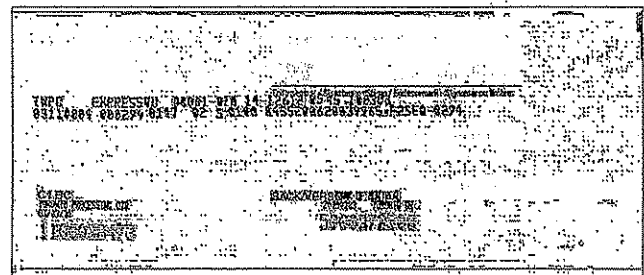
004887

PAY TO THE ORDER OF
EIGHTY EIGHT AND 68/100
February 26, 2010 *****88.68

Bel
PO Box 3250
Station Don Mills
North York, ON M3C 4C9
Canada

PER *Bm*

#004887# 003512#001# 1057#571# #0000088868#



066004

BIMME12300_5663533_015-0018192



ISN: 5000374469
 Cheque #4895 4,055.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 158 WESTWIND STREET EAST
 OSHAWA, ON L4W 2Y6

BANK OF MONTREAL
 158 WIND STREET SOUTH TEL: 905-331-4242
 OSHAWA, ON L4W 2Y6

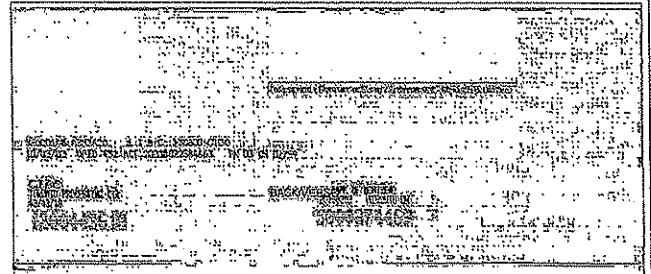
004895

PAY TO THE ORDER OF **** FOUR THOUSAND FIFTY FIVE AND 0/100
 February 26, 2010 *****4,055.00

Tamara Chiriac
 5650 Church Street
 Toronto, ON M4Y 2E4
 Canada

[Signature]

004895 103512=0010 1057=571* #0000405500*



ISN: 5200047886
 Cheque #4886 2,609.10

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 158 WESTWIND STREET EAST
 OSHAWA, ON L4W 2Y6

BANK OF MONTREAL
 158 WIND STREET SOUTH TEL: 905-331-4242
 OSHAWA, ON L4W 2Y6

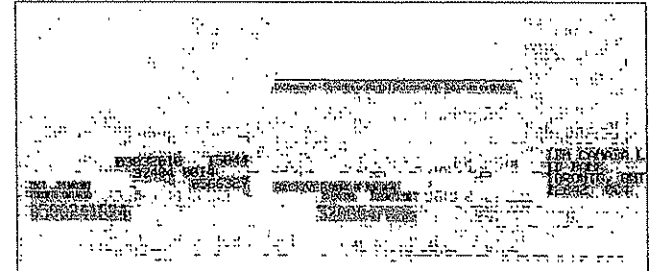
004886

PAY TO THE ORDER OF **** TWO THOUSAND SIX HUNDRED NINE AND 10/100
 February 20, 2010 *****2,609.10

ISA Canada Ltd
 PO Box 5100 St F
 Toronto, ON M4Y 2T5
 Canada

[Signature]

004886 103512=0010 1057=571* #0000260910*



ISN: 5000408128
 Cheque #4882 11,550.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 158 WESTWIND STREET EAST
 OSHAWA, ON L4W 2Y6

BANK OF MONTREAL
 158 WIND STREET SOUTH TEL: 905-331-4242
 OSHAWA, ON L4W 2Y6

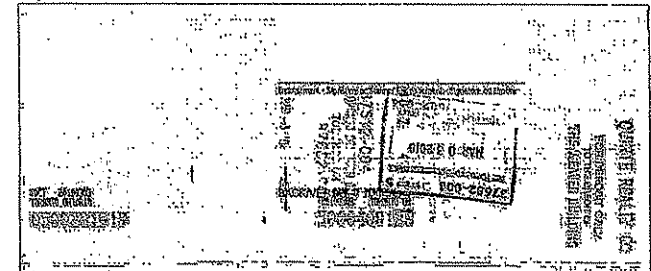
004882

PAY TO THE ORDER OF **** ELEVEN THOUSAND FIVE HUNDRED FIFTY AND 0/100
 February 25, 2010 *****11,550.00

Quire Realty Company Ltd.
 103 Dundas St W.
 Toronto, ON M5V 3P4
 Canada

[Signature]

004882 103512=0010 1057=571* #0001155000*



ISN: 1000281052
 Cheque #4870 211.65

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 158 WESTWIND STREET EAST
 OSHAWA, ON L4W 2Y6

BANK OF MONTREAL
 158 WIND STREET SOUTH TEL: 905-331-4242
 OSHAWA, ON L4W 2Y6

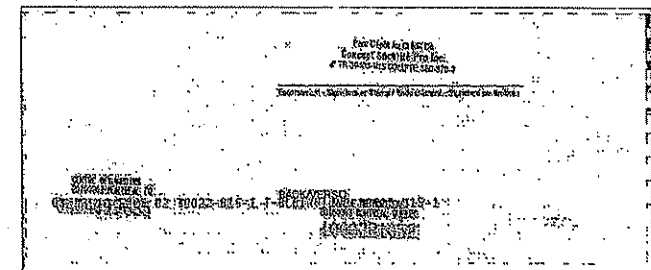
004870

PAY TO THE ORDER OF **** TWO HUNDRED ELEVEN AND 65/100
 February 12, 2010 *****211.65

Concept Secure Pro

[Signature]

004870 103512=0010 1057=571* #000021165*



MEC12900_5689593_015-0013192_HRI--19-06-23--086095

ISN: 1300400442
Cheque #4883

47,743.24

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WILSON STREET EAST
ORLANDO, ON L1R 3Y6

BANK OF MONTREAL
25 AVENUE DU QUEBEC
ORLANDO, ON L1R 3Y6

004883

PAY TO THE ORDER OF
FFI Conbar

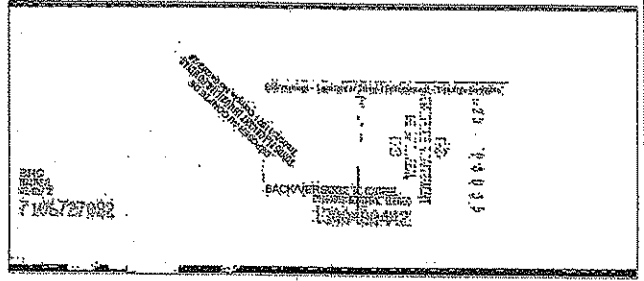
FORTY SEVEN THOUSAND SEVEN HUNDRED FORTY THREE AND 24/100

February 25, 2010

47,743.24

1057-5714

0004883 003512-0014 1057-5714 0004774324



ISN: 4900127956
Cheque #4875

47,547.19

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WILSON STREET EAST
ORLANDO, ON L1R 3Y6

BANK OF MONTREAL
25 AVENUE DU QUEBEC
ORLANDO, ON L1R 3Y6

004875

PAY TO THE ORDER OF
542 Consulting
Attn: Sandy Thompson
360 March Road
Suite 200
Markham, ON R3K 2E4

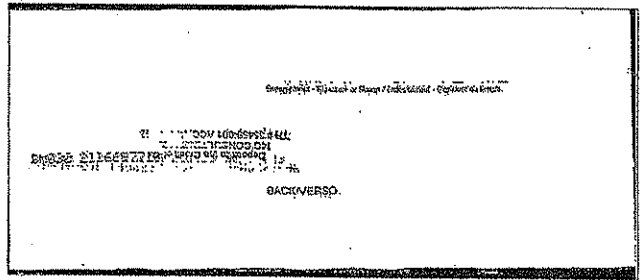
FORTY SEVEN THOUSAND FIVE HUNDRED FORTY SEVEN AND 19/100

February 19, 2010

47,547.19

1057-5714

0004875 003512-0014 1057-5714 0004754719



ISN: 3800292884
Cheque #4894

4,284.00

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WILSON STREET EAST
ORLANDO, ON L1R 3Y6

BANK OF MONTREAL
25 AVENUE DU QUEBEC
ORLANDO, ON L1R 3Y6

004894

PAY TO THE ORDER OF
Lisa Pelagor
38 Montgomery Cross
Etobicoke, ON M9B 5N9
Canada

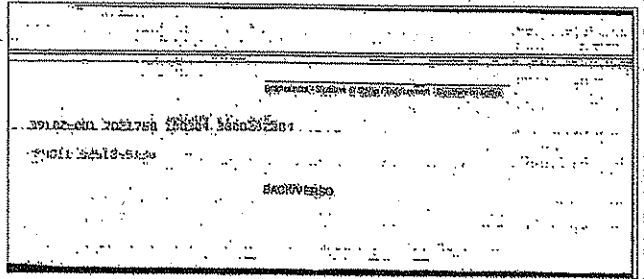
FOUR THOUSAND TWO HUNDRED EIGHTY FOUR AND 01/100

February 25, 2010

4,284.00

1057-5714

0004894 003512-0014 1057-5714 0000428400



ISN: 5200141794
Cheque #4899

1,154.92

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WILSON STREET EAST
ORLANDO, ON L1R 3Y6

BANK OF MONTREAL
25 AVENUE DU QUEBEC
ORLANDO, ON L1R 3Y6

004899

PAY TO THE ORDER OF
Evel Gentilon & Packaging
4120 Steeles Ave W
Unit 8 & 9
Vaughan, ON L4L 4V3
Canada

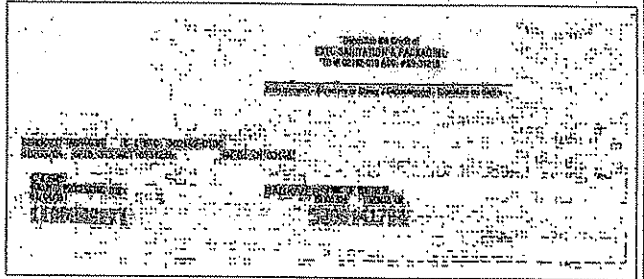
ONE THOUSAND ONE HUNDRED FIFTY FOUR AND 92/100

February 26, 2010

1,154.92

1057-5714

0004899 003512-0014 1057-5714 0000115492



068096

BMMEC12300_5669693_015-0013192



ISN: 1000482912
 Cheque #4461 825.72

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 3185 Boulevard Saint-Jean
 Montréal, QC H3B 2M4
 Canada

BANK OF MONTREAL
 85 RUELLE DU QUAI
 MONTRÉAL, QUÉBEC H3C 2S1

004461

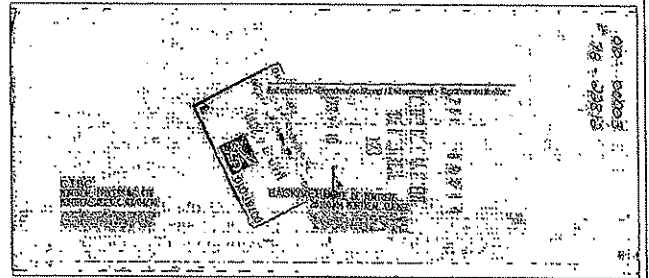
PAY TO THE ORDER OF ***** EIGHT HUNDRED TWENTY FIVE AND 72/100 *****

November 1, 2009 825.72

Super 8 Trois-Rivières
 3185 Boulevard Saint-Jean
 Trois-Rivières, QC G9B 2M4
 Canada

[Signature]

004461 03512-0010 1057-571* 000008297*



ISN: 1000465662
 Cheque #4881 25,802.10

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 3185 Boulevard Saint-Jean
 Montréal, QC H3B 2M4
 Canada

BANK OF MONTREAL
 85 RUELLE DU QUAI
 MONTRÉAL, QUÉBEC H3C 2S1

004881

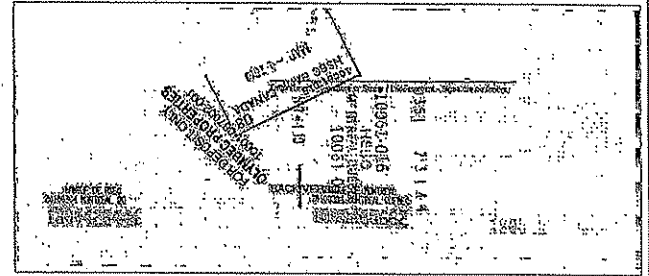
PAY TO THE ORDER OF ***** TWENTY FIVE THOUSAND EIGHT HUNDRED TWO AND 10/100 *****

February 25, 2010 25,802.10

Dymbee Propriétés Rég D
 Département de location
 333 Boulevard
 Montréal, QC H4N 3A9
 Canada

[Signature]

004881 03512-0010 1057-571* 000258210*



ISN: 1300451832
 Cheque #4892 34.44

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 3185 Boulevard Saint-Jean
 Montréal, QC H3B 2M4
 Canada

BANK OF MONTREAL
 85 RUELLE DU QUAI
 MONTRÉAL, QUÉBEC H3C 2S1

004892

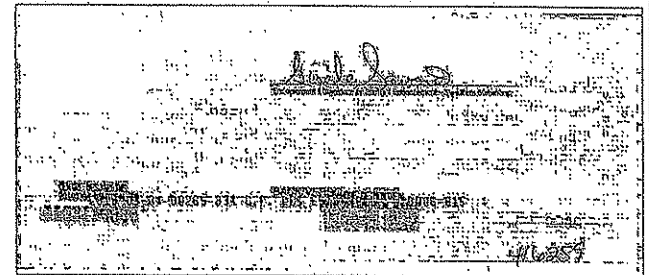
PAY TO THE ORDER OF ***** THIRTY FOUR AND 44/100 *****

February 28, 2010 34.44

Gisèle Savoie

[Signature]

004892 03512-0010 1057-571* 000000344*



ISN: 5000053995
 Cheque #4893 66.48

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 3185 Boulevard Saint-Jean
 Montréal, QC H3B 2M4
 Canada

BANK OF MONTREAL
 85 RUELLE DU QUAI
 MONTRÉAL, QUÉBEC H3C 2S1

004893

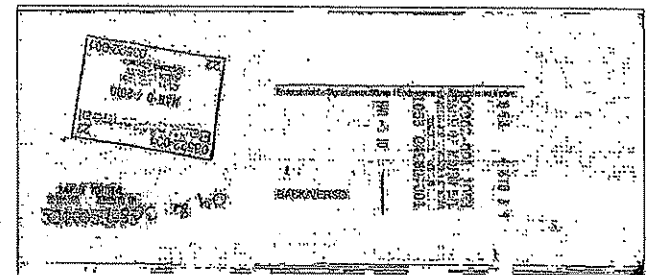
PAY TO THE ORDER OF ***** SIXTY SIX AND 48/100 *****

February 26, 2010 66.48

Jennifer Barley

[Signature]

004893 03512-0010 1057-571* 000000664*



MEC12300_566533_015-0019192_HRI--19-07-24--0666097

ISN: 5000130766
Cheque #4889

319.20

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WENTWORTH STREET EAST
DURHAM, ON L9R 1Z9

BANK OF MONTREAL
1180 RUE ST-JEAN TEL: 514-393-3776
DURHAM, ON L9R 1Z9

004889

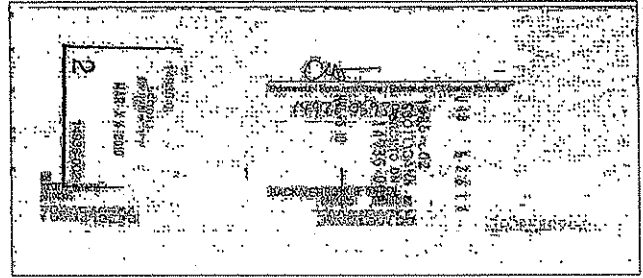
PAY TO THE ORDER OF ***** THREE HUNDRED NINETEEN AND 20/100 *****319.20

February 26, 2010

Christopher Beattie
1003 McCabough Dr.
Whitby, ON L1N 1C7
Canada

PER *Bm*

#004889# #03512#001# 1057#571# #0000031920#



ISN: 1000571086
Cheque #4888

994.86

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WENTWORTH STREET EAST
DURHAM, ON L9R 1Z9

BANK OF MONTREAL
1180 RUE ST-JEAN TEL: 514-393-3776
DURHAM, ON L9R 1Z9

004888

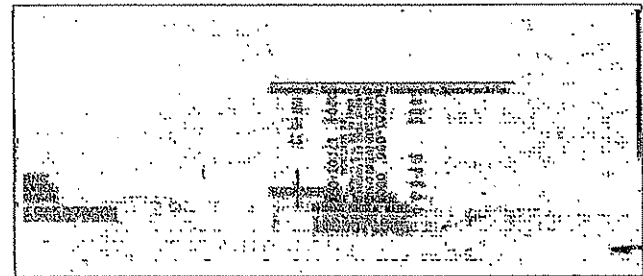
PAY TO THE ORDER OF ***** NINE HUNDRED NINETY FOUR AND 86/100 *****994.86

February 26, 2010

Jean Cole

PER *Bm*

#004888# #03512#001# 1057#571# #0000099486#



ISN: 5000185052
Cheque #4898

402.73

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WENTWORTH STREET EAST
DURHAM, ON L9R 1Z9

BANK OF MONTREAL
1180 RUE ST-JEAN TEL: 514-393-3776
DURHAM, ON L9R 1Z9

004898

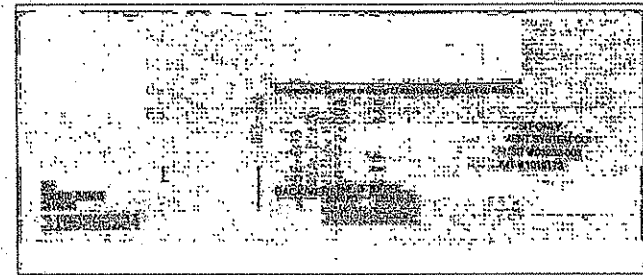
PAY TO THE ORDER OF ***** FOUR HUNDRED TWO AND 73/100 *****402.73

February 26, 2010

Exel Solution & Packaging
c/o IFS Invoice Payment Sys
PO Box 7726
RPO Country Park
Mississauga, ON L5T 2P4

PER *Bm*

#004898# #03512#001# 1057#571# #0000040273#



ISN: 5000390155
Cheque #4905

111.36

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WENTWORTH STREET EAST
DURHAM, ON L9R 1Z9

BANK OF MONTREAL
1180 RUE ST-JEAN TEL: 514-393-3776
DURHAM, ON L9R 1Z9

004905

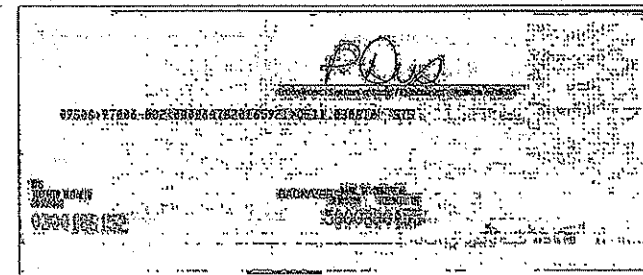
PAY TO THE ORDER OF ***** ONE HUNDRED ELEVEN AND 36/100 *****111.36

March 2, 2010

Paul Dixon

PER *Bm*

#004905# #03512#001# 1057#571# #0000011136#



086098

BMMEC12300_5663559_015-0013192



ISN: 5200377115
 Cheque #4910 600.00

004910

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WILSON STREET EAST
 ORANGEVILLE, ON L9W 2W6

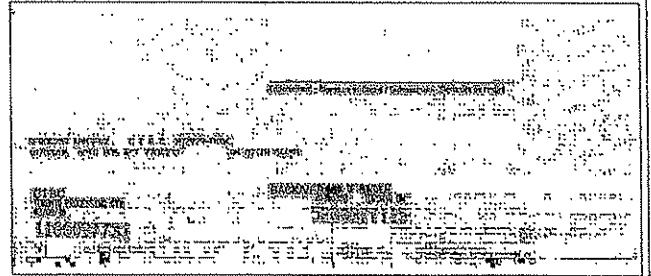
BANK OF MONTREAL
 36 DUNDAS STREET WEST
 TORONTO, ONT. M5G 1S4

PAY TO THE ORDER OF SIX HUNDRED AND 00/100
 Petty Cash-Susan St-Onge

March 4, 2010 600.00

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004910⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆000066000⑆



ISN: 1000267224
 Cheque #4901 1,120.79

004901

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WILSON STREET EAST
 ORANGEVILLE, ON L9W 2W6

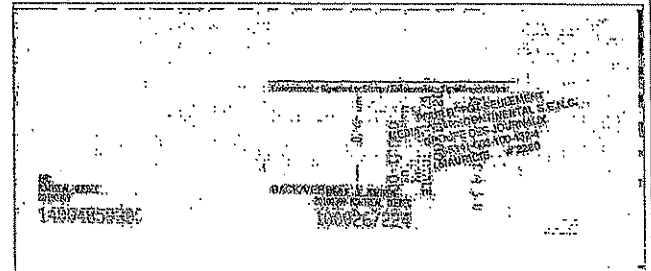
BANK OF MONTREAL
 36 DUNDAS STREET WEST
 TORONTO, ONT. M5G 1S4

PAY TO THE ORDER OF ONE THOUSAND ONE HUNDRED TWENTY AND 79/100
 Transcontinental
 Hebdo Journal
 925 Bankoff
 Bureau 205
 Troy-Rivieres, QC G8T 2A5

February 28, 2010 1,120.79

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004901⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆000011079⑆



ISN: 5000549961
 Cheque #4902 551.25

004902

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WILSON STREET EAST
 ORANGEVILLE, ON L9W 2W6

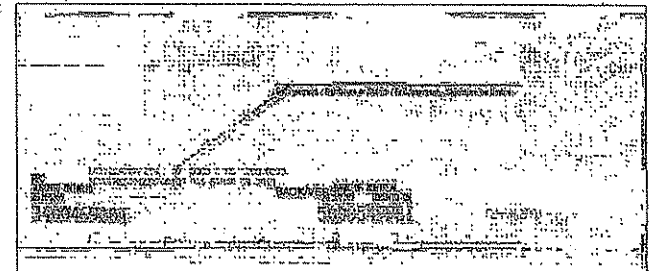
BANK OF MONTREAL
 36 DUNDAS STREET WEST
 TORONTO, ONT. M5G 1S4

PAY TO THE ORDER OF FIVE HUNDRED FIFTY ONE AND 25/100
 Pitsy Works
 PO Box 200
 Orangeville, ON L9W2Z7

February 26, 2010 551.25

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004902⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000055125⑆



ISN: 0800202603
 Cheque #4896 952.39

004896

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WILSON STREET EAST
 ORANGEVILLE, ON L9W 2W6

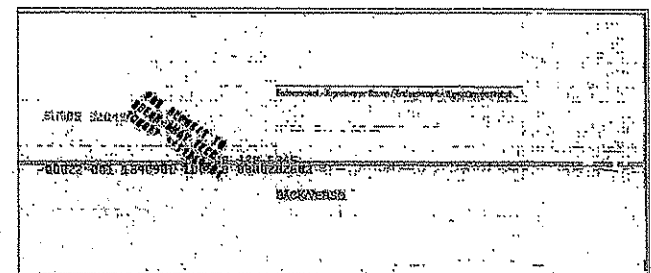
BANK OF MONTREAL
 36 DUNDAS STREET WEST
 TORONTO, ONT. M5G 1S4

PAY TO THE ORDER OF NINE HUNDRED FIFTY TWO AND 39/100
 Break-Jaw Technologies Inc.
 1455 Highbrush Trail
 Pickering, ON L1V 1N5
 Canada

February 26, 2010 952.39

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004896⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000095239⑆



MEC12300_566393_015 - 0013192 HRI - 19-08-25 - 068089

ISN: 100449097
Cheque #4471

558.73

ROY LTD.
O/A DURHAM CONTACT CENTRE
100 WILSON STREET EAST
OSHAWA, ON L1H 2K4

BANK OF MONTREAL
1000 RUE ST-JACQUES
MONTREAL, QUE. H3B 2G4

004471

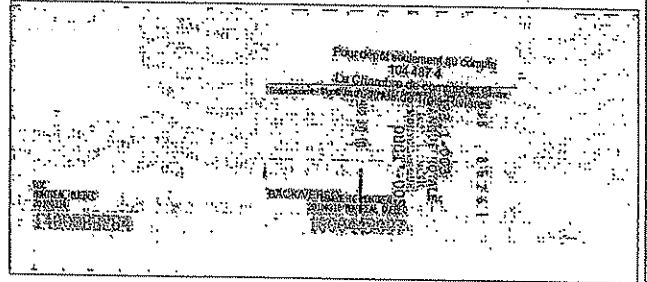
PAY TO THE ORDER OF *** FIVE HUNDRED FIFTY EIGHT AND 73/100

November 1, 2009 *****558.73

Clair de commerce et
d'industries de Trois-Rivières
160, rue Souventure
C1 1045
Trois-Rivières, QC G9A 5K4

RECEIVED
DURHAM CONTACT CENTRE

1004471 0035120010 1057571 0000055873



ISN: 4100229243
Cheque #4904

78,989.25

ROY LTD.
O/A DURHAM CONTACT CENTRE
100 WILSON STREET EAST
OSHAWA, ON L1H 2K4

BANK OF MONTREAL
1000 RUE ST-JACQUES
MONTREAL, QUE. H3B 2G4

004904

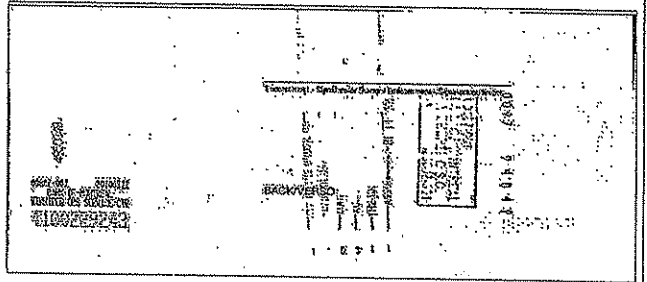
PAY TO THE ORDER OF *** SEVENTY EIGHT THOUSAND NINE HUNDRED EIGHTY NINE AND 25/100

February 26, 2010 *****78,989.25

Great-West Life Assurance Co.
P.O. Box 1053
Winnipeg, MB R3C 2K4
Canada

RECEIVED
DURHAM CONTACT CENTRE

1004904 0035120010 1057571 0007898925



ISN: 5200431118
Cheque #4880

22,385.32

ROY LTD.
O/A DURHAM CONTACT CENTRE
100 WILSON STREET EAST
OSHAWA, ON L1H 2K4

BANK OF MONTREAL
1000 RUE ST-JACQUES
MONTREAL, QUE. H3B 2G4

004880

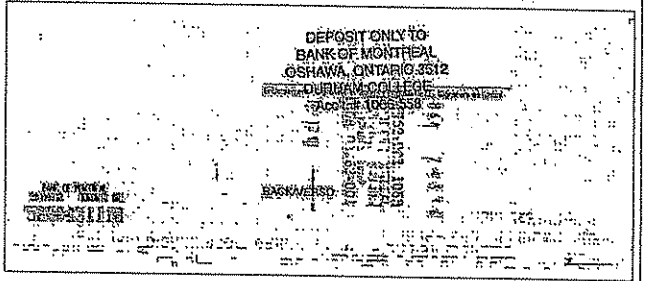
PAY TO THE ORDER OF *** TWENTY TWO THOUSAND THREE HUNDRED EIGHTY FIVE AND 32/100

February 26, 2010 *****22,385.32

Durham College
2000 Simcoe Street North
Oshawa, ON L1H 2K4
Canada

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DURHAM CONTACT CENTRE

1004880 0035120010 1057571 0002238532



ISN: 5000325841
Cheque #4924

6,851.64

ROY LTD.
O/A DURHAM CONTACT CENTRE
100 WILSON STREET EAST
OSHAWA, ON L1H 2K4

BANK OF MONTREAL
1000 RUE ST-JACQUES
MONTREAL, QUE. H3B 2G4

004924

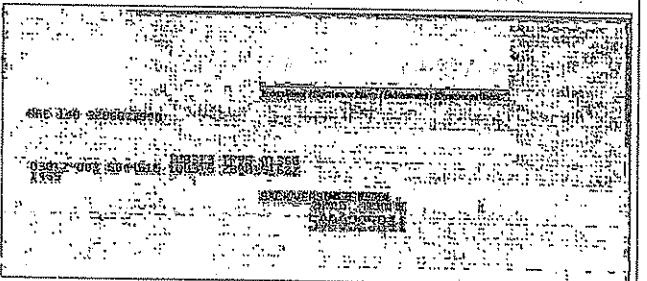
PAY TO THE ORDER OF *** SIX THOUSAND EIGHT HUNDRED FIFTY ONE AND 64/100

March 11, 2010 *****6,851.64

Dave Telford

RECEIVED
DURHAM CONTACT CENTRE

10004924 0035120010 1057571 0000685164



068100

BWMEC12300_3663633_015-0013192



ISN: 4900213576
 Cheque #4913 1,382.19

IQT LTD.
 D/A DURHAM CONTACT CENTRE
 100 VICTORIA STREET EAST
 DURHAM, ONT. L9R 4M1

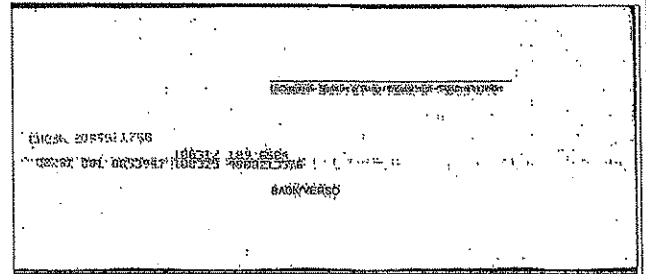
BANK OF MONTREAL
 25 AVENUE D'ESTRÉE, TEL: 905-477-8777
 DURHAM, ONT. L9R 4M1

004913

PAY TO THE ORDER OF ONE THOUSAND THREE HUNDRED EIGHTY TWO AND 19/100
 Cathy Lamarche March 11, 2010 *****1,382.19

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004913⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000138219⑆



ISN: 1300306102
 Cheque #4915 1,698.67

IQT LTD.
 D/A DURHAM CONTACT CENTRE
 100 VICTORIA STREET EAST
 DURHAM, ONT. L9R 4M1

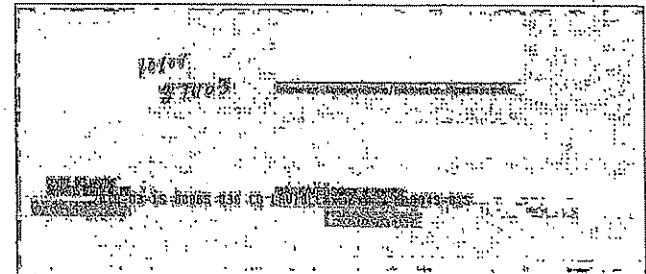
BANK OF MONTREAL
 25 AVENUE D'ESTRÉE, TEL: 905-477-8777
 DURHAM, ONT. L9R 4M1

004915

PAY TO THE ORDER OF ONE THOUSAND SIX HUNDRED NINETY EIGHT AND 67/100
 Eric D'iere March 11, 2010 *****1,698.67

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004915⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000169867⑆



ISN: 1000323508
 Cheque #4906 2,964.89

IQT LTD.
 D/A DURHAM CONTACT CENTRE
 100 VICTORIA STREET EAST
 DURHAM, ONT. L9R 4M1

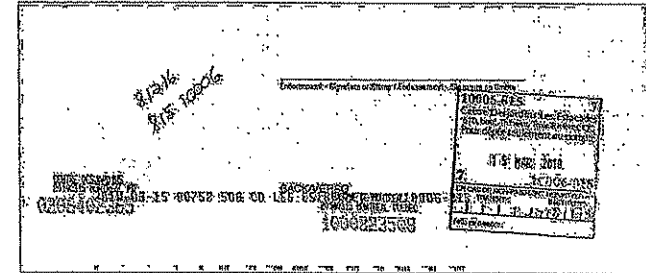
BANK OF MONTREAL
 25 AVENUE D'ESTRÉE, TEL: 905-477-8777
 DURHAM, ONT. L9R 4M1

004906

PAY TO THE ORDER OF TWO THOUSAND NINE HUNDRED SIXTY FOUR AND 89/100
 Investigation de Franchise
 Inc.
 1700, rue des Prairies
 Trois-Rivières, QC G8T 1L7
 Canada March 8, 2010 *****2,964.89

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004906⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000296489⑆



ISN: 1000376022
 Cheque #4911 5,000.00

IQT LTD.
 D/A DURHAM CONTACT CENTRE
 100 VICTORIA STREET EAST
 DURHAM, ONT. L9R 4M1

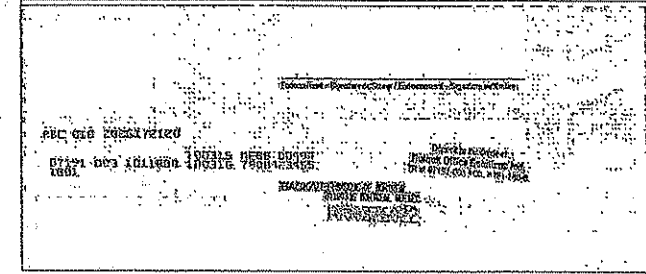
BANK OF MONTREAL
 25 AVENUE D'ESTRÉE, TEL: 905-477-8777
 DURHAM, ONT. L9R 4M1

004911

PAY TO THE ORDER OF FIVE THOUSAND AND 00/100
 Kubok March 5, 2010 *****5,000.00

IQT LTD.
 DURHAM CONTACT CENTRE

⑆004911⑆ ⑆03512⑆001⑆ 1057⑆571⑆ ⑆0000500000⑆



WMMEC12300_5663533_015-0013192_HRI_19-09-26-066101



ISN: 1000383157
Cheque #4917

2,040.40

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWOOD STREET EAST
OSWEGO, ON L3G 4G4

BANK OF MONTREAL
25 BUCKINGHAM STREET
OSWEGO, ON L3G 4G4

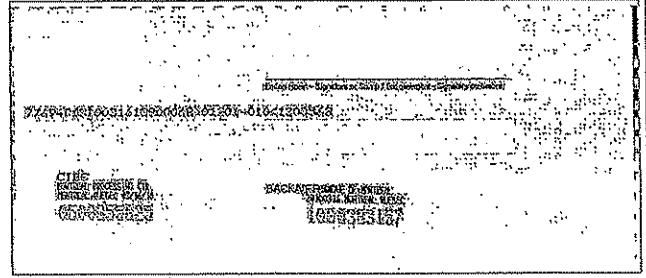
004917

PAY TO THE ORDER OF TWO THOUSAND FORTY AND 40/100
March 11, 2010 *****2040.40

Loetta Fedesco

PER *[Signature]*

#004917# 003512#0010 1057#571# /0000204040/



ISN: 1000440477
Cheque #4912

526.56

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWOOD STREET EAST
OSWEGO, ON L3G 4G4

BANK OF MONTREAL
25 BUCKINGHAM STREET
OSWEGO, ON L3G 4G4

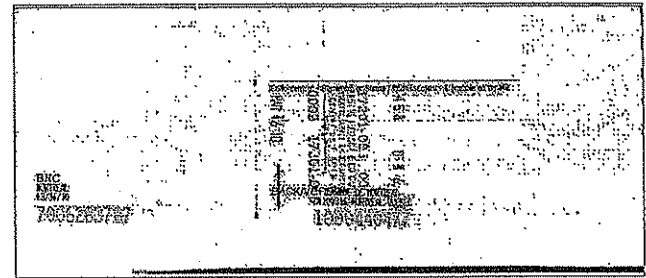
004912

PAY TO THE ORDER OF FIVE HUNDRED TWENTY SIX AND 56/100
March 11, 2010 *****526.56

Jean Cole

PER *[Signature]*

#004912# 003512#0010 1057#571# /0000052656/



ISN: 5100047695
Cheque #4919

31.05

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWOOD STREET EAST
OSWEGO, ON L3G 4G4

BANK OF MONTREAL
25 BUCKINGHAM STREET
OSWEGO, ON L3G 4G4

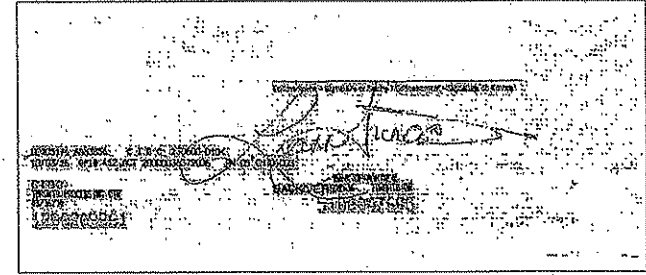
004919

PAY TO THE ORDER OF THIRTY ONE AND 5/100
March 11, 2010 *****31.05

Elm Tonia

PER *[Signature]*

#004919# 003512#0010 1057#571# /0000003105/



ISN: 5000585778
Cheque #4921

52.38

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWOOD STREET EAST
OSWEGO, ON L3G 4G4

BANK OF MONTREAL
25 BUCKINGHAM STREET
OSWEGO, ON L3G 4G4

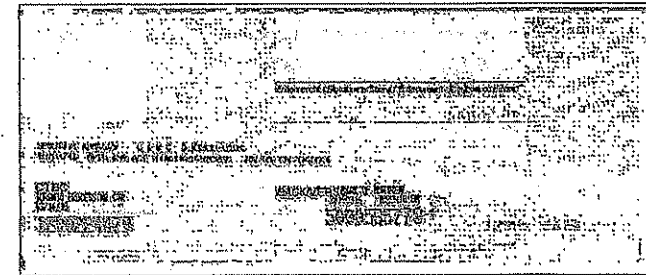
004921

PAY TO THE ORDER OF FIFTY TWO AND 38/100
March 11, 2010 *****52.38

Nicole Hammond

PER *[Signature]*

#004921# 003512#0010 1057#571# /000005238/



066102

BMMEC12300_5665933_015 - 0013192



ISN: 500044349
 Cheque #4955 1,220.57

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 214 KING STREET EAST
 TORONTO, ON M5X 1C4

BANK OF MONTREAL
 1000 BAY STREET SUITE 1000
 TORONTO, ONT. M5G 1S8

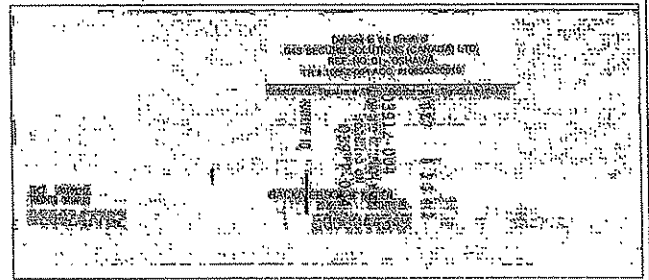
004955

PAY TO THE ORDER OF: **** ONE THOUSAND TWO HUNDRED TWENTY AND 57/100
 March 15, 2010 *****1,220.57

G4S Security Services (Canada) LM
 214 King Street East
 2nd Floor
 Oshawa, ON L1H 1C7

PER: *Bm*

#004955# 403512-0014 1057-5714 #000122057



ISN: 100024820
 Cheque #4933 1,514.10

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 214 KING STREET EAST
 TORONTO, ON M5X 1C4

BANK OF MONTREAL
 1000 BAY STREET SUITE 1000
 TORONTO, ONT. M5G 1S8

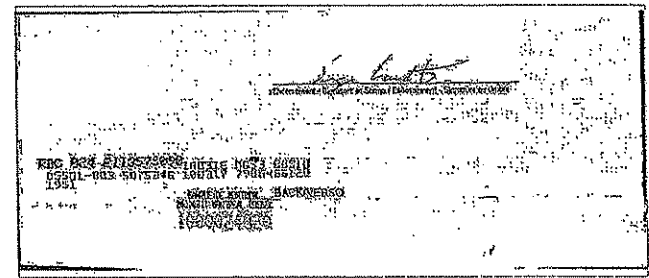
004933

PAY TO THE ORDER OF: **** ONE THOUSAND FIVE HUNDRED FOURTEEN AND 10/100
 March 15, 2010 *****1,514.10

George Gazdai

PER: *Bm*

#1004933# 403512-0014 1057-5714 #000151410



ISN: 100070819
 Cheque #4927 65,568.65

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 214 KING STREET EAST
 TORONTO, ON M5X 1C4

BANK OF MONTREAL
 1000 BAY STREET SUITE 1000
 TORONTO, ONT. M5G 1S8

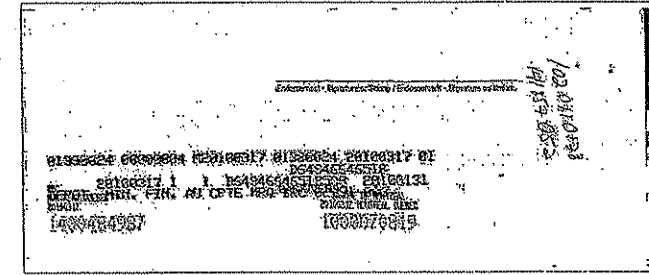
004927

PAY TO THE ORDER OF: **** SIXTY FIVE THOUSAND FIVE HUNDRED SIXTY EIGHT AND 65/100
 March 12, 2010 *****65,568.65

Revenue Quebec

PER: *Bm*

#004927# 403512-0014 1057-5714 #0006556865



ISN: 5200412535
 Cheque #4932 10,000.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 214 KING STREET EAST
 TORONTO, ON M5X 1C4

BANK OF MONTREAL
 1000 BAY STREET SUITE 1000
 TORONTO, ONT. M5G 1S8

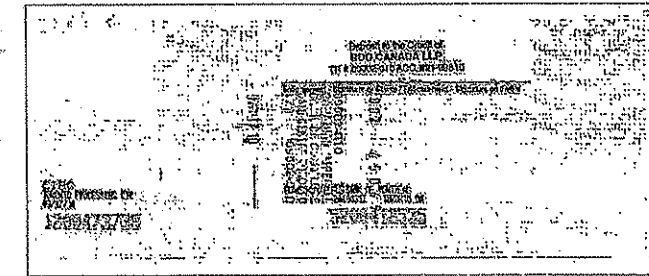
004932

PAY TO THE ORDER OF: **** TEN THOUSAND AND 00/100
 March 12, 2010 *****10,000.00

BDO Dunwoody LLP
 Royal Bank Plaza
 PO Box 32
 Toronto, ON M5S 2J8
 Canada

PER: *Bm*

#004932# 403512-0014 1057-5714 #0001000000



MEC12300_5869533_015-0013192 HRI - 19-10-27 - 066103

ISN: 1000105305
Cheque #4731

119.97

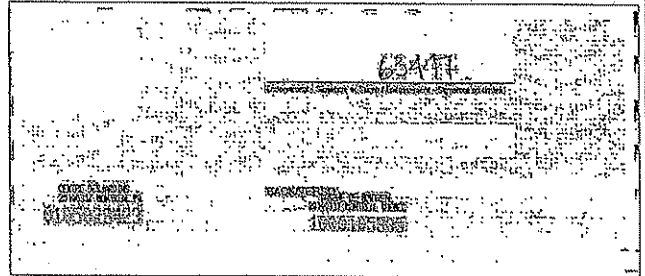
004731

ISN LTD.
O/A DURHAM CONTACT CENTRE
14 WESTWIND STREET EAST
ORLANDO, ON L3R 2V8

BANK OF MONTREAL
25 AVENUE ST-JOSEPH TEL: 514-381-2222
ORLANDO, ON L3R 2V8

PAY TO THE ORDER OF *****119.97
Véronique Justin Tarboin
January 8, 2010

00047310 00351200010 10575710 00000119970



ISN: 1000105306
Cheque #4798

63.14

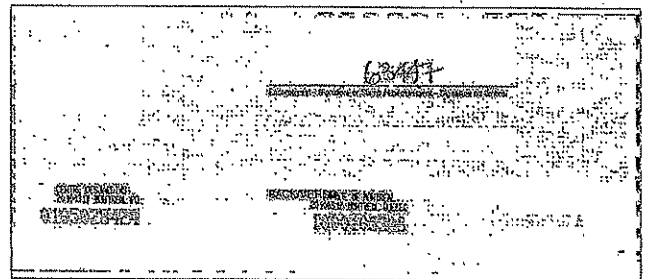
004798

ISN LTD.
O/A DURHAM CONTACT CENTRE
14 WESTWIND STREET EAST
ORLANDO, ON L3R 2V8

BANK OF MONTREAL
25 AVENUE ST-JOSEPH TEL: 514-381-2222
ORLANDO, ON L3R 2V8

PAY TO THE ORDER OF *****63.14
Véronique Justin Tarboin
February 8, 2010

00047980 00351200010 10575710 00000063140



ISN: 5200483532
Cheque #4968

40,681.92

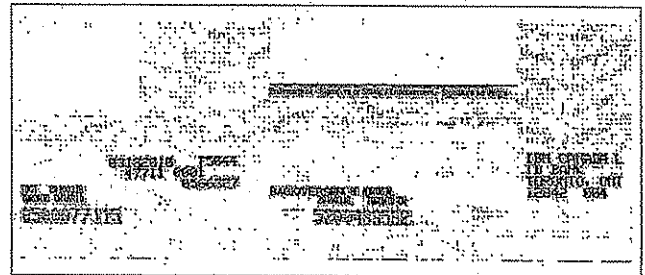
004968

ISN LTD.
O/A DURHAM CONTACT CENTRE
14 WESTWIND STREET EAST
ORLANDO, ON L3R 2V8

BANK OF MONTREAL
25 AVENUE ST-JOSEPH TEL: 514-381-2222
ORLANDO, ON L3R 2V8

PAY TO THE ORDER OF *****40,681.92
ISN Canada Ltd.
March 17, 2010

00049680 00351200010 10575710 00000881920



ISN: 540042245
Cheque #4935

4,630.50

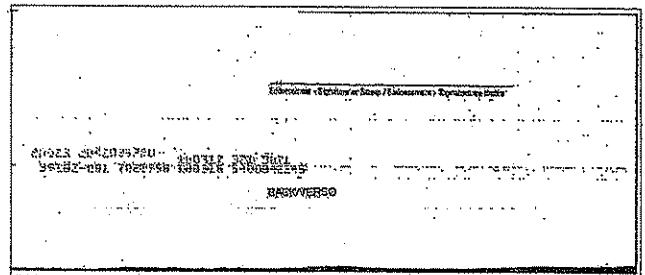
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ISN LTD.
O/A DURHAM CONTACT CENTRE
14 WESTWIND STREET EAST
ORLANDO, ON L3R 2V8

BANK OF MONTREAL
25 AVENUE ST-JOSEPH TEL: 514-381-2222
ORLANDO, ON L3R 2V8

PAY TO THE ORDER OF *****4,630.50
Lisa Delange
39 Montgale Cres
Etobicoke, ON M9B 6H9
Canada
March 15, 2010

00049350 00351200010 10575710 00004630500



086104

BMMEC12300_5863533_015-0013192



ISN: 1000321610
 Cheque #4916 126.90

IQT LTD.
 C/O DURHAM CONTACT CENTRE
 80 WESTWORTH STREET EAST
 DURHAM, ON L9R 7Y4

BANK OF MONTREAL
 85 BROAD STREET SOUTH
 TORONTO, ONT. M5E 1B4

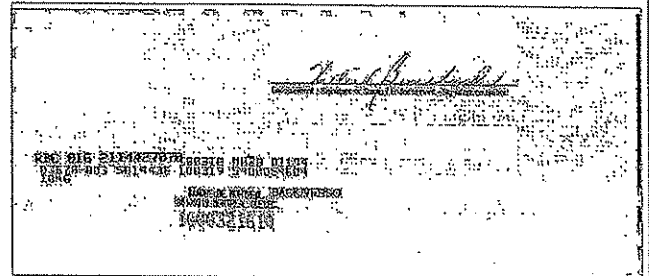
004916

PAY TO THE ORDER OF ONE HUNDRED TWENTY SIX AND 90/100
 Helene Bouchard

March 11, 2010 126.90

Bm

004916 403512-0010 1057-571*



ISN: 1000326435
 Cheque #4929 20,000.00

IQT LTD.
 C/O DURHAM CONTACT CENTRE
 80 WESTWORTH STREET EAST
 DURHAM, ON L9R 7Y4

BANK OF MONTREAL
 85 BROAD STREET SOUTH
 TORONTO, ONT. M5E 1B4

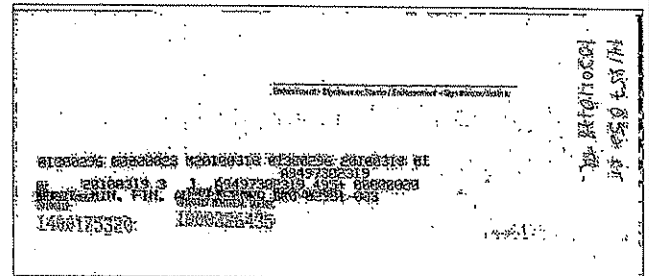
004929

PAY TO THE ORDER OF TWENTY THOUSAND AND 0/100
 Revenue Quebec

March 19, 2010 20,000.00

Bm

004929 403512-0010 1057-571*



ISN: 5100292615
 Cheque #4938 96.86

IQT LTD.
 C/O DURHAM CONTACT CENTRE
 80 WESTWORTH STREET EAST
 DURHAM, ON L9R 7Y4

BANK OF MONTREAL
 85 BROAD STREET SOUTH
 TORONTO, ONT. M5E 1B4

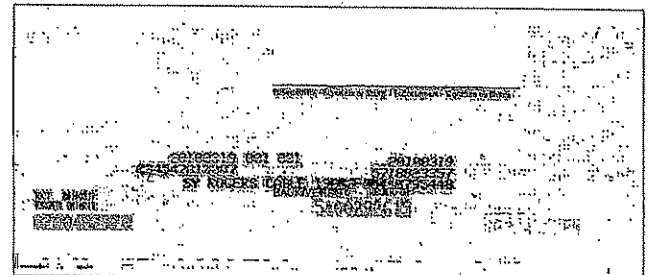
004938

PAY TO THE ORDER OF NINETY SIX AND 86/100
 Roges
 P.O. Box 4100
 Des H&H, Ontario M3C 3N8
 Canada

March 15, 2010 96.86

Bm

004938 403512-0010 1057-571*



ISN: 5100301880
 Cheque #4947 11,517.71

IQT LTD.
 C/O DURHAM CONTACT CENTRE
 80 WESTWORTH STREET EAST
 DURHAM, ON L9R 7Y4

BANK OF MONTREAL
 85 BROAD STREET SOUTH
 TORONTO, ONT. M5E 1B4

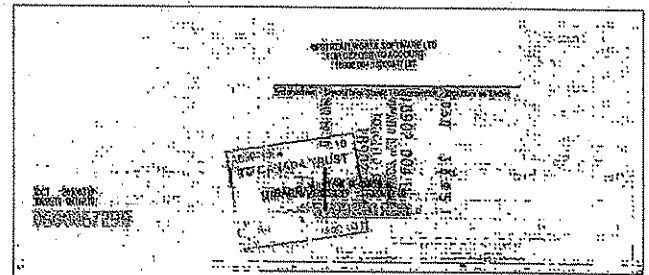
004947

PAY TO THE ORDER OF ELEVEN THOUSAND FIVE HUNDRED SEVENTEEN AND 71/100
 Upstream Works Software Ltd.
 6000 Jane St.
 East Tower, 2nd Floor
 Vaughan, ON L4K 5B8
 Canada

March 15, 2010 11,517.71

Bm

004947 403512-0010 1057-571*



@MEC12800_5663538_015-0018192_HRI--19-11-28--066105

ISN: 5000498970
Cheque #4922

116.25

004922 004922

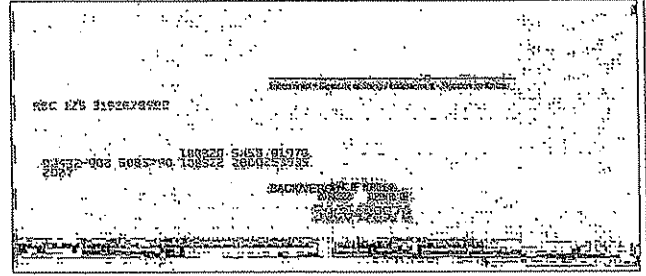
101 LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWORTH STREET EAST
OSWATA, ON L3H 1E5

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QUE. H3R 1W4

PAY TO THE ORDER OF *****116.25
ONE HUNDRED SIXTEEN AND 25/100
March 11, 2010
Bob Briggs

1057-5714

0000011625



ISN: 5000500583
Cheque #4926

378.60

004926 004926

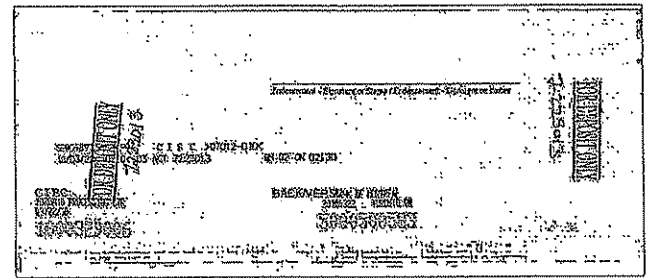
101 LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWORTH STREET EAST
OSWATA, ON L3H 1E5

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QUE. H3R 1W4

PAY TO THE ORDER OF *****378.60
THREE HUNDRED SEVENTY EIGHT AND 60/100
March 12, 2010
The Flag Shop #21
6000 Danforth Street
Unit 8
Toronto, Ontario M3H 6T5
Canada

1057-5714

0000037860



ISN: 5000507037
Cheque #4918

278.84

004918 004918

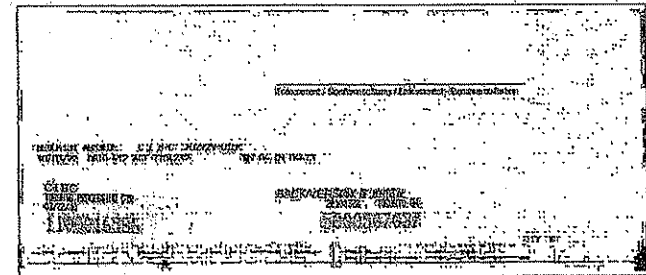
101 LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWORTH STREET EAST
OSWATA, ON L3H 1E5

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QUE. H3R 1W4

PAY TO THE ORDER OF *****278.84
TWO HUNDRED SEVENTY EIGHT AND 84/100
March 11, 2010
Susan Stone
26571 Longwood Ave
Brampton, ON L6Y 0E3

1057-5714

0000027884



ISN: 5200150134
Cheque #4953

1,068.31

004953 004953

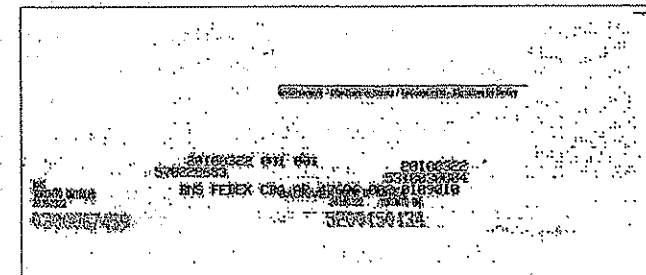
101 LTD.
O/A DURHAM CONTACT CENTRE
18 WESTWORTH STREET EAST
OSWATA, ON L3H 1E5

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QUE. H3R 1W4

PAY TO THE ORDER OF *****1,068.31
ONE THOUSAND SIXTY EIGHT AND 31/100
March 15, 2010
Federal Express Centre
PO Box 4025
Toronto, ON M5W 5B4
Canada

1057-5714

0000106831



086106

BMMECT2300_5663583_016-0013192



ISN: 1300015810
 Cheque #4941 4,552.46

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WESTWORTH STREET EAST
 OSHAWA, ON L1H 2Y7

BANK OF MONTREAL
 1100 RUE ST-JACQUES
 MONTREAL, QC H2Y 1K1

004941

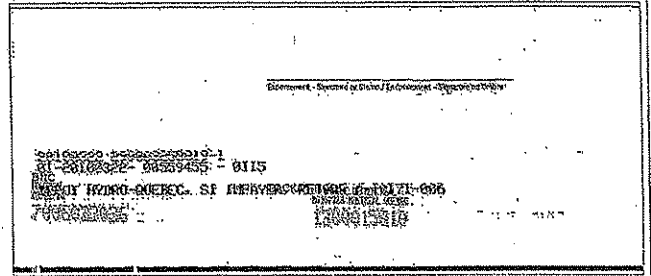
PAY TO THE ORDER OF **FOUR THOUSAND FIVE HUNDRED FIFTY TWO AND 46/100**

March 15, 2010 *****4,552.46

Hydro-Quebec
 CP 11022, Succ. Centre-Ville
 Montreal, QC H3C 4Y8
 Canada

[Signature]

0004941 033512-0010 1057-571* #0000455246*



ISN: 1000563136
 Cheque #4765 4,034.89

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WESTWORTH STREET EAST
 OSHAWA, ON L1H 2Y7

BANK OF MONTREAL
 1100 RUE ST-JACQUES
 MONTREAL, QC H2Y 1K1

004765

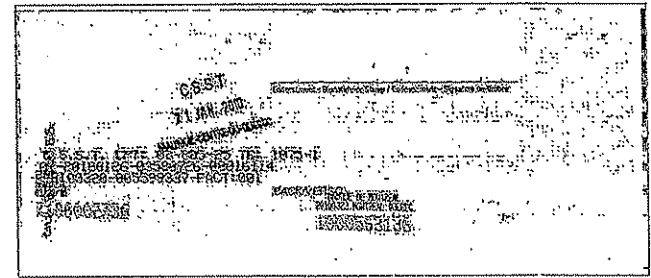
PAY TO THE ORDER OF **FOUR THOUSAND THIRTY FOUR AND 89/100**

March 20, 2010 *****4,034.89

CSST
 1055 boul. Des Forges
 Bureau 200
 Trois-Rivières, QC G8Z 4J8
 Canada

[Signature]

004765 033512-0010 1057-571* #0000403489*



ISN: 1000564090
 Cheque #4939 138.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WESTWORTH STREET EAST
 OSHAWA, ON L1H 2Y7

BANK OF MONTREAL
 1100 RUE ST-JACQUES
 MONTREAL, QC H2Y 1K1

004939

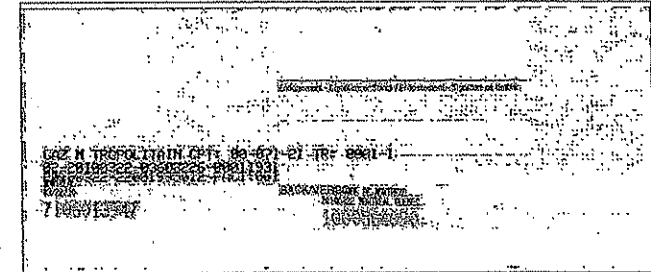
PAY TO THE ORDER OF **ONE HUNDRED THIRTY EIGHT AND 00/100**

March 15, 2010 *****138.00

Gasfetro
 C.P. 6 915
 Succ. Centre-Ville
 Montreal, QC H3C 4E8
 Canada

[Signature]

004939 033512-0010 1057-571* #0000013800*



ISN: 5200197873
 Cheque #4943 101.65

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WESTWORTH STREET EAST
 OSHAWA, ON L1H 2Y7

BANK OF MONTREAL
 1100 RUE ST-JACQUES
 MONTREAL, QC H2Y 1K1

004943

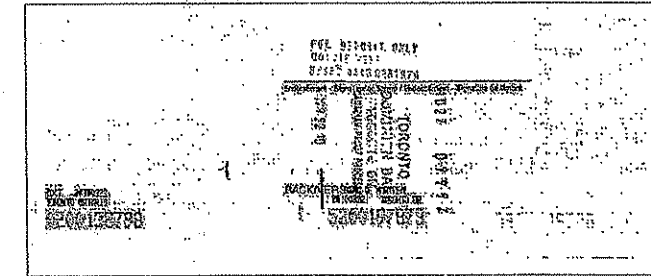
PAY TO THE ORDER OF **ONE HUNDRED ONE AND 65/100**

March 15, 2010 *****101.65

Quinn West Water & Sewer
 PO Box 4907 Crosscut Drive
 Trenton, Ontario K8V 5R8
 Canada

[Signature]

013112
 004943 033512-0010 1057-571* #0000010165*



MEC12300_5665633_015-0019192 HRI - 19-12-29 - 066107

ISN: 5200197874
Cheque #4942

133.60

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WESTWORTH STREET EAST
DURHAM, ON L3R 2H9

BANK OF MONTREAL
1900 RUE ELIZABETH
DURHAM, ONT. L3R 2H9

004942

PAY TO THE ORDER OF ****ONE HUNDRED THIRTY THREE AND 60/100

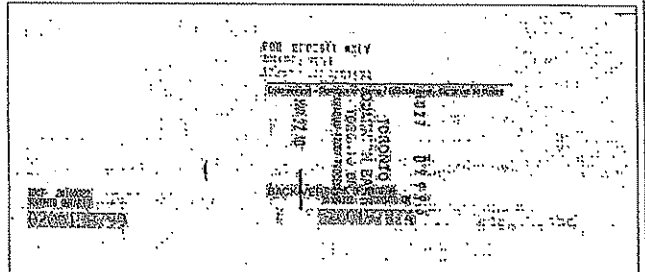
March 16, 2010 *****133.60

012112

012112

0004942* 003512*0014 1057*571* /0000013360/

ROY LTD.
DURHAM CONTACT CENTRE



ISN: 5100572498
Cheque #4944

163.36

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WESTWORTH STREET EAST
DURHAM, ON L3R 2H9

BANK OF MONTREAL
1900 RUE ELIZABETH
DURHAM, ONT. L3R 2H9

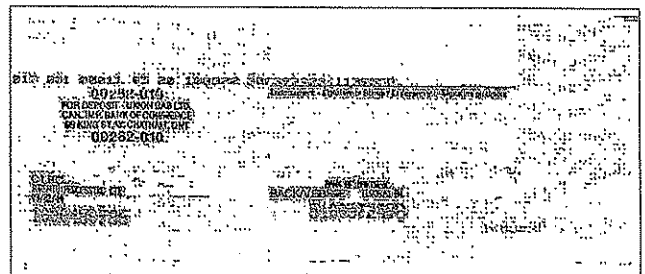
004944

PAY TO THE ORDER OF ****ONE HUNDRED SIXTY THREE AND 36/100

March 16, 2010 *****163.36

0004944* 003512*0014 1057*571* /0000016336/

ROY LTD.
DURHAM CONTACT CENTRE



ISN: 5100572499
Cheque #4945

22.27

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WESTWORTH STREET EAST
DURHAM, ON L3R 2H9

BANK OF MONTREAL
1900 RUE ELIZABETH
DURHAM, ONT. L3R 2H9

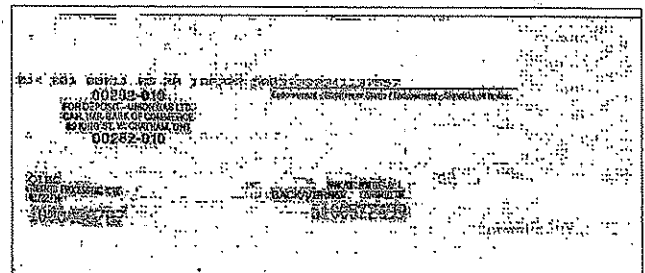
004945

PAY TO THE ORDER OF ****TWENTY TWO AND 27/100

March 16, 2010 *****22.27

0004945* 003512*0014 1057*571* /0000002227/

ROY LTD.
DURHAM CONTACT CENTRE



ISN: 5000057950
Cheque #4949

7,070.41

ROY LTD.
O/A DURHAM CONTACT CENTRE
19 WESTWORTH STREET EAST
DURHAM, ON L3R 2H9

BANK OF MONTREAL
1900 RUE ELIZABETH
DURHAM, ONT. L3R 2H9

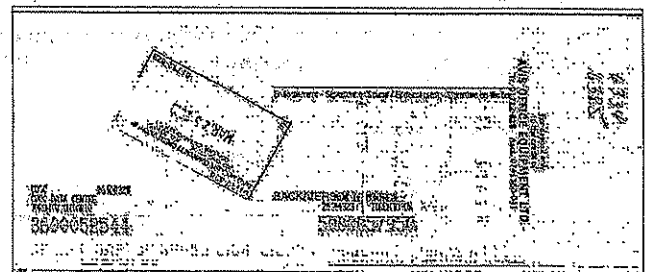
004949

PAY TO THE ORDER OF ****SEVEN THOUSAND SEVENTY AND 41/100

March 16, 2010 *****7,070.41

0004949* 003512*0014 1057*571* /00000707041/

ROY LTD.
DURHAM CONTACT CENTRE



066108

BMMEC12300_5665593_018-0013192



ISN: 1000126339
 Cheque #4940 89.25

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 1171 KENNEDY STREET EAST
 SCARBORO, ON M1T 3N4

BANK OF MONTREAL
 800 RUE ST-JACQUES
 MONTREAL, QUEBEC H2Y 1K4

004940

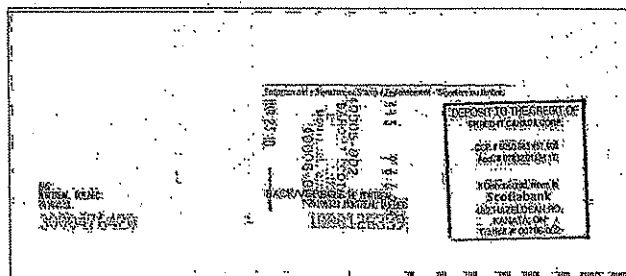
PAY TO THE ORDER OF ***** EIGHTY NINE AND 25/100 *****

March 15, 2010 *****89.25

Shred It International Inc.
 1171 Kennedy Street
 Scarb., ON M1T 3N4
 Canada

Bm

004940 103512-0010 1057-571* *000008925*



ISN: 1000097913
 Cheque #4936 4,152.90

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 1171 KENNEDY STREET EAST
 SCARBORO, ON M1T 3N4

BANK OF MONTREAL
 800 RUE ST-JACQUES
 MONTREAL, QUEBEC H2Y 1K4

004936

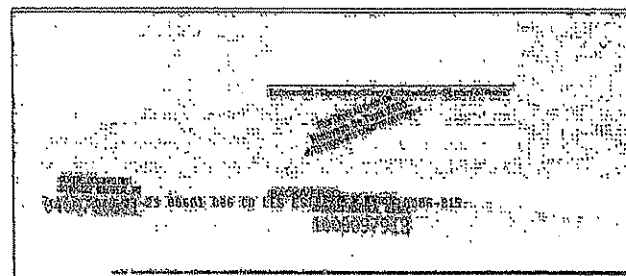
PAY TO THE ORDER OF ***** FOUR THOUSAND ONE HUNDRED FIFTY TWO AND 90/100 *****

March 15, 2010 *****4,152.90

Netpage Co. Telex 2000 ENR,
 6510 Boul. Du Commerce-Rivermont
 Trois-Rivières, QC G8V 4A2
 Canada

Bm

004936 103512-0010 1057-571* *0000415290*



ISN: 5200360329
 Cheque #4969 13,082.42

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 1171 KENNEDY STREET EAST
 SCARBORO, ON M1T 3N4

BANK OF MONTREAL
 800 RUE ST-JACQUES
 MONTREAL, QUEBEC H2Y 1K4

004969

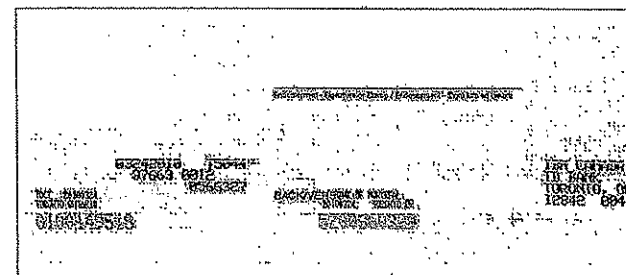
PAY TO THE ORDER OF ***** THIRTEEN THOUSAND EIGHTY TWO AND 42/100 *****

March 17, 2010 *****13,082.42

ISN Canada Ltd.

Bm

004969 103512-0010 1057-571* *0001308242*



ISN: 1000249900
 Cheque #4914 331.61

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 1171 KENNEDY STREET EAST
 SCARBORO, ON M1T 3N4

BANK OF MONTREAL
 800 RUE ST-JACQUES
 MONTREAL, QUEBEC H2Y 1K4

004914

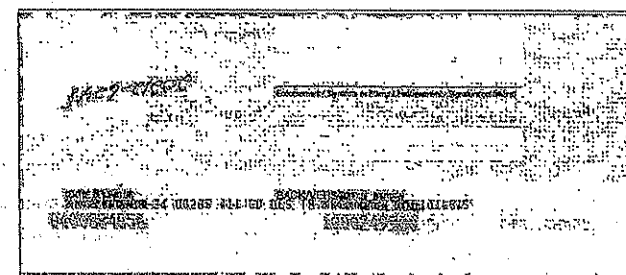
PAY TO THE ORDER OF ***** THREE HUNDRED THIRTY ONE AND 61/100 *****

March 11, 2010 *****331.61

Ank Day

Bm

004914 103512-0010 1057-571* *0000033161*



YMEC12300_5663533_015-0013192 HRI - 19-13-30 - 066109

ISN: 5100403383
Cheque #4959

1,067.15

004959

001 LTD.
O/A DURHAM CONTACT CENTRE
191 WINDWARD STREET EAST
OHAWA, ON L7N 1P8

BANK OF MONTREAL
85 RIVER STREET FOURTH FLOOR
DURHAM, ONT. L4R 1M1

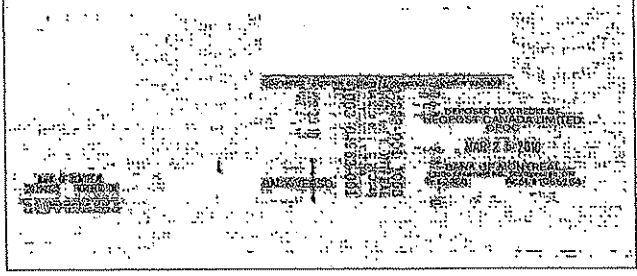
PAY TO THE ORDER OF ***** ONE THOUSAND SIXTY SEVEN AND 15/100 *****1,067.15

March 15, 2010

Newcoast Canada Ltd
DPO# 482942
130 Dundas St W
Markham, ON L3R 3J8
Canada

FOR *Bm*

004959 003512-0014 1057-5714 #0000106715*



ISN: 5000129114
Cheque #4948

1,189.43

004948

001 LTD.
O/A DURHAM CONTACT CENTRE
191 WINDWARD STREET EAST
OHAWA, ON L7N 1P8

BANK OF MONTREAL
85 RIVER STREET FOURTH FLOOR
DURHAM, ONT. L4R 1M1

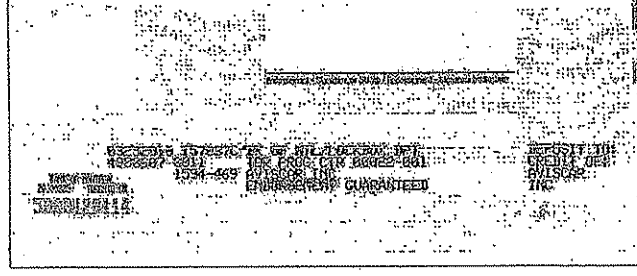
PAY TO THE ORDER OF ***** ONE THOUSAND ONE HUNDRED EIGHTY NINE AND 43/100 *****1,189.43

March 15, 2010

Arvicraft
Lockbox #17037C
PO Box 57937 Station A
Toronto, ON M5W 5M5
Canada

FOR *Bm*

004948 003512-0014 1057-5714 #0000118943*



ISN: 1000346357
Cheque #4957

5,226.34

004957

001 LTD.
O/A DURHAM CONTACT CENTRE
191 WINDWARD STREET EAST
OHAWA, ON L7N 1P8

BANK OF MONTREAL
85 RIVER STREET FOURTH FLOOR
DURHAM, ONT. L4R 1M1

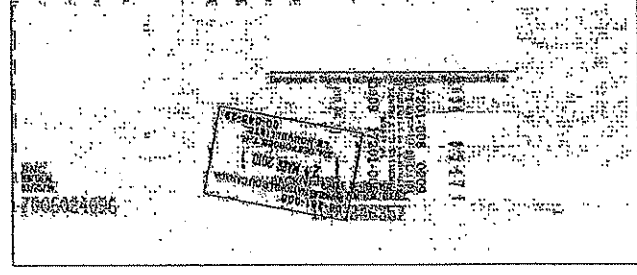
PAY TO THE ORDER OF ***** FIVE THOUSAND TWO HUNDRED TWENTY SIX AND 34/100 *****5,226.34

March 15, 2010

L. Bourdelle
4929 rue Baskerville
CP 628
Trois-Rivières, QC G6Z 2T2
Canada

FOR *Bm*

004957 003512-0014 1057-5714 #0000522634*



ISN: 1000343725
Cheque #4900

3,455.24

004900

001 LTD.
O/A DURHAM CONTACT CENTRE
191 WINDWARD STREET EAST
OHAWA, ON L7N 1P8

BANK OF MONTREAL
85 RIVER STREET FOURTH FLOOR
DURHAM, ONT. L4R 1M1

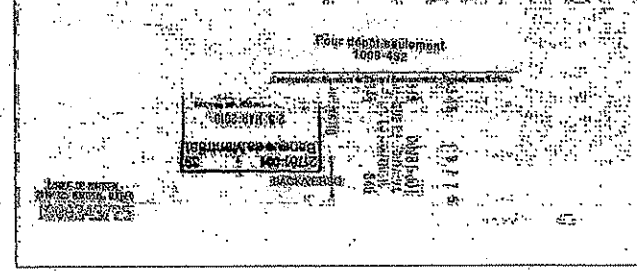
PAY TO THE ORDER OF ***** THREE THOUSAND FOUR HUNDRED FIFTY FIVE AND 24/100 *****3,455.24

February 26, 2010

Leopold Patis Inc.
6252 boul. Des Forges
Trois-Rivières, QC G8Y 1X4
Canada

FOR *Bm*

004900 003512-0014 1057-5714 #0000345524*



066110
BMMEC12300_5663533_015 - 00131392



ISN: 1000393863
 Cheque #4907 2,241.60

004907

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 100 WESTERN STREET EAST
 DURHAM, ON L9R 3Y8

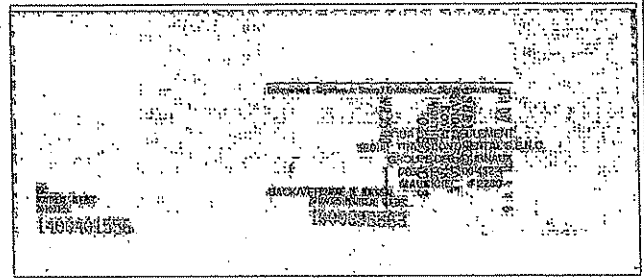
BANK OF MONTREAL
 800 RUE ST-JACQUES TEL: 514 380 0100
 MONTREAL, QUEBEC H3P 1W4

PAY TO THE ORDER OF: TWO THOUSAND TWO HUNDRED FORTY ONE AND 60/100
 March 8, 2010 2,241.60

Transcontinental
 Etibo Journal
 625 BUCKINGHAM ST
 SUITE 205
 TRIO-PARTNER, ON G6T 2A5

BY SIGNATURE: *[Signature]*

004907 003512*0010 1057*571* /0000224160/



ISN: 1000394464
 Cheque #4981 10,612.99

004981

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 100 WESTERN STREET EAST
 DURHAM, ON L9R 3Y8

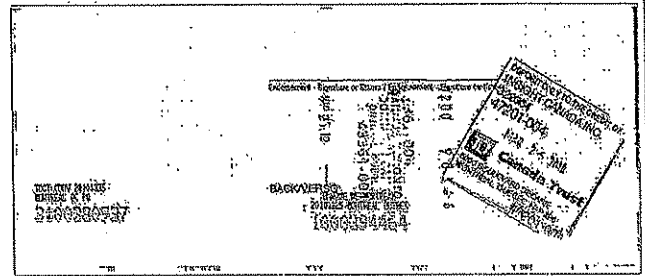
BANK OF MONTREAL
 800 RUE ST-JACQUES TEL: 514 380 0100
 MONTREAL, QUEBEC H3P 1W4

PAY TO THE ORDER OF: TEN THOUSAND SIX HUNDRED TWELVE AND 99/100
 March 23, 2010 10,612.99

Insight

BY SIGNATURE: *[Signature]*

004981 003512*0010 1057*571* /0001061299/



ISN: 5000202565
 Cheque #4946 44.34

004946

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 100 WESTERN STREET EAST
 DURHAM, ON L9R 3Y8

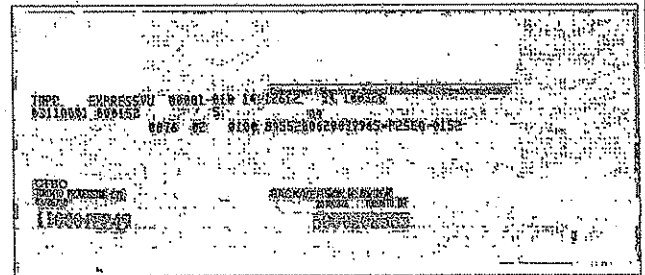
BANK OF MONTREAL
 800 RUE ST-JACQUES TEL: 514 380 0100
 MONTREAL, QUEBEC H3P 1W4

PAY TO THE ORDER OF: FORTY FOUR AND 34/100
 March 15, 2010 44.34

Pat
 PO Box 3250
 Station Don Mills
 North York, ON M3C 4C3
 Canada

BY SIGNATURE: *[Signature]*

004946 003512*0010 1057*571* /0000004434/



ISN: 460097527
 Cheque #4977 4,756.50

004977

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 100 WESTERN STREET EAST
 DURHAM, ON L9R 3Y8

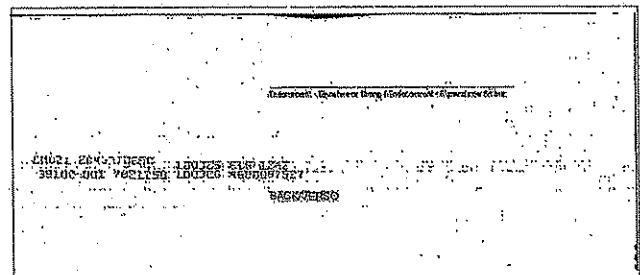
BANK OF MONTREAL
 800 RUE ST-JACQUES TEL: 514 380 0100
 MONTREAL, QUEBEC H3P 1W4

PAY TO THE ORDER OF: FOUR THOUSAND SEVEN HUNDRED FIFTY SIX AND 50/100
 March 23, 2010 4,756.50

Uss Belonger
 39 Merrypale Cret
 Etobicoke, ON M9B 6N8
 Canada

BY SIGNATURE: *[Signature]*

004977 003512*0010 1057*571* /0000475650/



MEC12300_5668593_015-0018192 HRI - 19-14-31 - 068111

ISN: 1000492710
Cheque #4975

2,483.25

004975 004975

ROY LTD.
C/O DURHAM CONTACT CENTRE
100 WORTH STREET EAST
TORONTO, ON M5X 1H7

BANK OF MONTREAL
25 FRONT STREET EAST TEL: (416) 461-4700
TORONTO, ONT. M5E 1B3

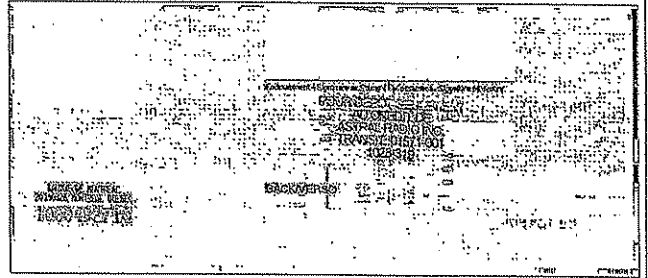
PAY TO THE ORDER OF ***** TWO THOUSAND FOUR HUNDRED EIGHTY THREE AND 25/100 *****2,483.25

March 23, 2010

103 Maurice 102.3
Line radio Asahi Media
1500 rue Royale, Bureau 250
Trois Rivieres, QC G9A 6J4
Canada

ROY LTD.
DURHAM CONTACT CENTRE

#004975# 103512#0010# 1057#571# #0000248325#



ISN: 1000492711
Cheque #4976

2,031.75

004976 004976

ROY LTD.
C/O DURHAM CONTACT CENTRE
100 WORTH STREET EAST
TORONTO, ON M5X 1H7

BANK OF MONTREAL
25 FRONT STREET EAST TEL: (416) 461-4700
TORONTO, ONT. M5E 1B3

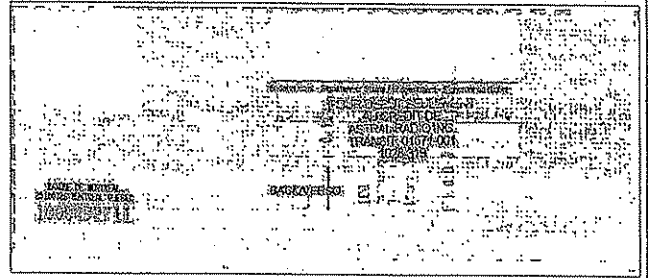
PAY TO THE ORDER OF ***** TWO THOUSAND THIRTY ONE AND 75/100 *****2,031.75

March 23, 2010

RockDeCote 94.7 Maurice
Line radio Asahi Media
1500 rue Royale, Bureau 250
Trois Rivieres, QC G9A 6J4
Canada

ROY LTD.
DURHAM CONTACT CENTRE

#004976# 103512#0010# 1057#571# #0000203175#



ISN: 5100205542
Cheque #4982

601.56

004982 004982

ROY LTD.
C/O DURHAM CONTACT CENTRE
100 WORTH STREET EAST
TORONTO, ON M5X 1H7

BANK OF MONTREAL
25 FRONT STREET EAST TEL: (416) 461-4700
TORONTO, ONT. M5E 1B3

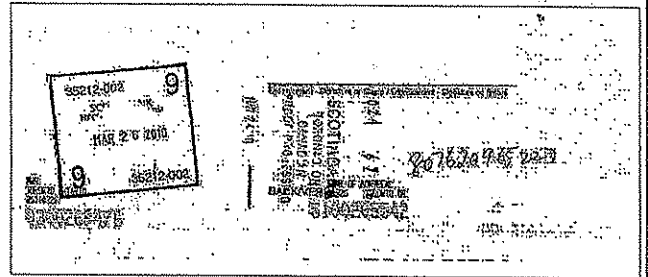
PAY TO THE ORDER OF ***** SIX HUNDRED ONE AND 56/100 *****601.56

March 24, 2010

Rodriguez Dobko

ROY LTD.
DURHAM CONTACT CENTRE

#004982# 103512#0010# 1057#571# #0000060156#



ISN: 1000507131
Cheque #4930

20,000.00

004930 004930

ROY LTD.
C/O DURHAM CONTACT CENTRE
100 WORTH STREET EAST
TORONTO, ON M5X 1H7

BANK OF MONTREAL
25 FRONT STREET EAST TEL: (416) 461-4700
TORONTO, ONT. M5E 1B3

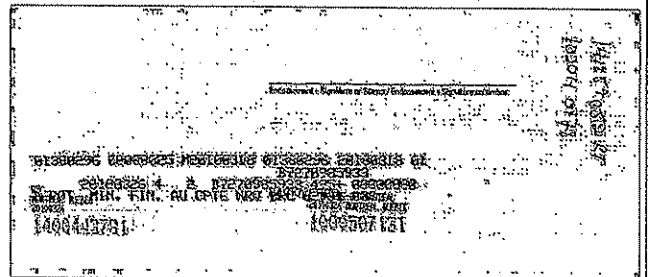
PAY TO THE ORDER OF ***** TWENTY THOUSAND AND 00/100 *****20,000.00

March 26, 2010

Revenue Quebec

ROY LTD.
DURHAM CONTACT CENTRE

#004930# 103512#0010# 1057#571# #0002000000#



066112

BMMEC12300_5663593_015 - 0013192



ISN: 1000550779
 Cheque #4974 2,957.34

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 19 WESTMOUNT STREET EAST
 DURHAM, ON L9R 4R7

BANK OF MONTREAL
 1180 RUELLE DU SOUVENIR
 DURHAM, ON L9R 4R7

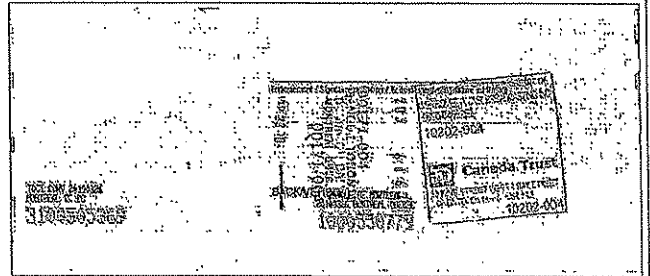
004974

PAY TO THE ORDER OF *** TWO THOUSAND NINE HUNDRED FIFTY SEVEN AND 34/100
 March 23, 2010 *****2,957.34

CELIC-EM (Conas Quebec)
 1330, rue Hoyle
 Saguenay, QC G6Z 2T2
 Canada

[Signature]

004974 003512-0014 1057-5714 *0000295734*



ISN: 5000353227
 Cheque #4971 5,908.75

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 19 WESTMOUNT STREET EAST
 DURHAM, ON L9R 4R7

BANK OF MONTREAL
 1180 RUELLE DU SOUVENIR
 DURHAM, ON L9R 4R7

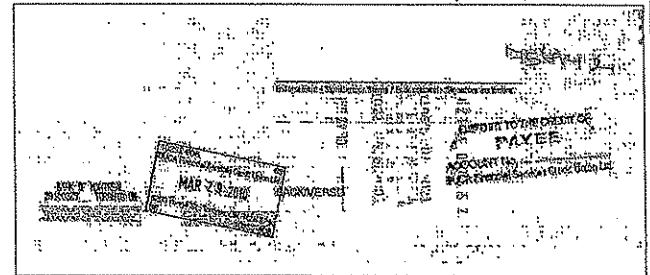
004971

PAY TO THE ORDER OF *** FIVE THOUSAND NINE HUNDRED EIGHT AND 75/100
 March 23, 2010 *****5,908.75

StrokeLife Heating & Air
 Conditioning Ltd
 4471 Com. Rd #4
 Newmarket, ON L9A 1J0
 Canada

[Signature]

004971 003512-0014 1057-5714 *0000590875*



ISN: 1000037035
 Cheque #4991 12,577.11

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 19 WESTMOUNT STREET EAST
 DURHAM, ON L9R 4R7

BANK OF MONTREAL
 1180 RUELLE DU SOUVENIR
 DURHAM, ON L9R 4R7

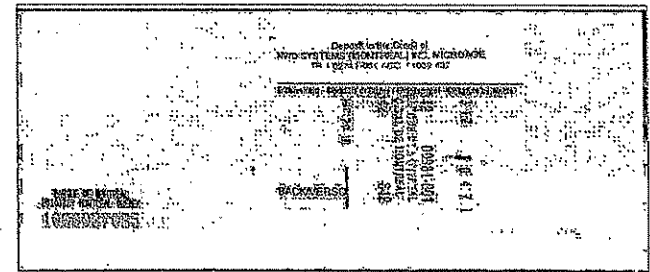
004991

PAY TO THE ORDER OF *** TWELVE THOUSAND FIVE HUNDRED SEVENTY SEVEN AND 11/100
 March 26, 2010 *****12,577.11

Microtype

[Signature]

004991 003512-0014 1057-5714 *0001257711*



ISN: 5100386149
 Cheque #4986 1,283.59

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 19 WESTMOUNT STREET EAST
 DURHAM, ON L9R 4R7

BANK OF MONTREAL
 1180 RUELLE DU SOUVENIR
 DURHAM, ON L9R 4R7

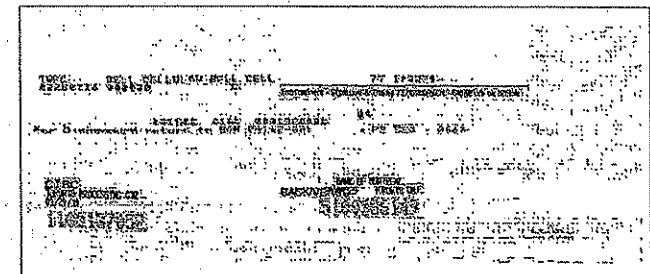
004986

PAY TO THE ORDER OF *** ONE THOUSAND TWO HUNDRED EIGHTY THREE AND 59/100
 March 24, 2010 *****1,283.59

Bel Monty Inc.
 PO Box 5102
 Burlington, ON L7R 4R7
 Canada

[Signature]

004986 003512-0014 1057-5714 *0000128359*



RMMEC12300_5663539_015-0013192_HRI--19-15-00--066113

ISN: 5100386150
Cheque #4985

2,664.56

004985

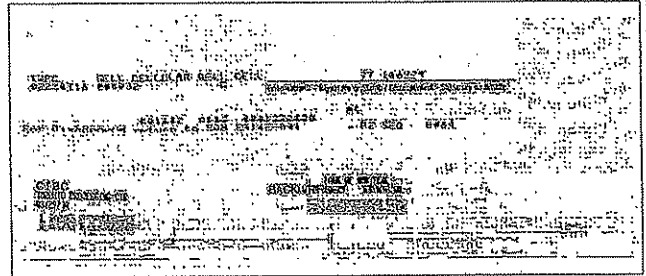
NOT LTD.
O/A DURHAM CONTACT CENTRE
187 WESTWOOD STREET EAST
DURHAM, ON L9R 4R7

BANK OF MONTREAL
1180 RUE ST-JACQUES
MONTREAL, QUE. H3B 2K4

PAY TO THE ORDER OF **** TWO THOUSAND SIX HUNDRED SIXTY FOUR AND 56/100
March 24, 2010 *****2,664.56

Bel Mobley
PO Box 5102
Burlington, ON L7R 4R7
Canada

004985 003512-0010 1057-5710 0000266456



ISN: 5100386151
Cheque #4987

410.40

004987

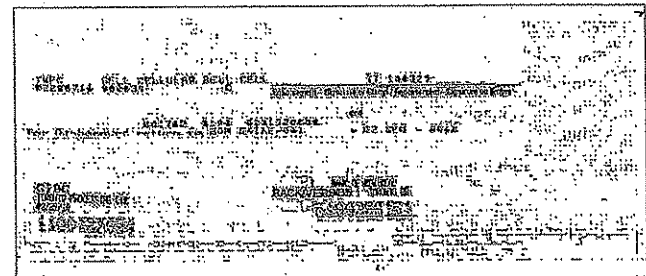
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O/A DURHAM CONTACT CENTRE
187 WESTWOOD STREET EAST
DURHAM, ON L9R 4R7

BANK OF MONTREAL
1180 RUE ST-JACQUES
MONTREAL, QUE. H3B 2K4

PAY TO THE ORDER OF **** FOUR HUNDRED TEN AND 40/100
March 24, 2010 *****410.40

Bel Mobley
PO Box 5102
Burlington, ON L7R 4R7
Canada

004987 003512-0010 1057-5710 0000041040



ISN: 5100386152
Cheque #4984

1,028.91

004984

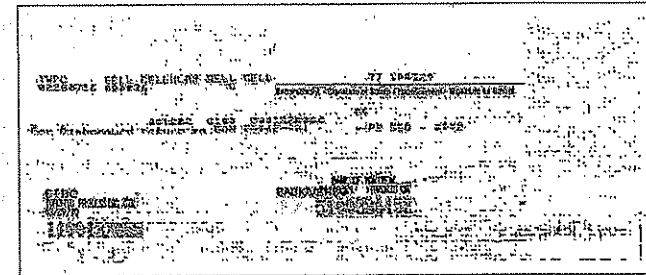
NOT LTD.
O/A DURHAM CONTACT CENTRE
187 WESTWOOD STREET EAST
DURHAM, ON L9R 4R7

BANK OF MONTREAL
1180 RUE ST-JACQUES
MONTREAL, QUE. H3B 2K4

PAY TO THE ORDER OF **** ONE THOUSAND TWENTY EIGHT AND 91/100
March 24, 2010 *****1,028.91

Bel Mobley
PO Box 5102
Burlington, ON L7R 4R7
Canada

004984 003512-0010 1057-5710 0000102891



ISN: 5100386153
Cheque #4983

635.98

004983

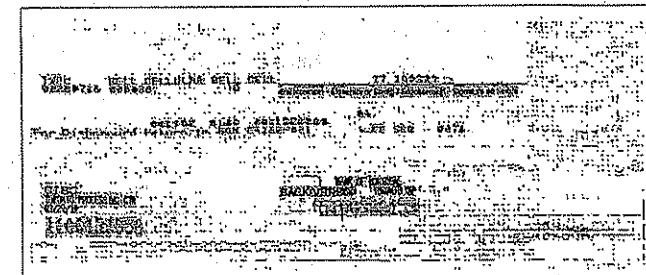
NOT LTD.
O/A DURHAM CONTACT CENTRE
187 WESTWOOD STREET EAST
DURHAM, ON L9R 4R7

BANK OF MONTREAL
1180 RUE ST-JACQUES
MONTREAL, QUE. H3B 2K4

PAY TO THE ORDER OF **** SIX HUNDRED THIRTY FIVE AND 98/100
March 24, 2010 *****635.98

Bel Mobley
PO Box 5102
Burlington, ON L7R 4R7
Canada

004983 003512-0010 1057-5710 0000063598



086114

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ISN: 5000357950
 Cheque #4925

121.19

004925

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 180 WILKINSON STREET EAST
 DURHAM, ON L9R 1P6

BANK OF MONTREAL
 655 BOULEVARD DE LA GUERRE
 DURHAM, ON L9R 1P6

PAY TO THE ORDER OF ***** ONE HUNDRED TWENTY ONE AND 19/100 *****
 Elske Dempster March 11, 2010 121.19

IQT LTD.
 DURHAM CONTACT CENTRE

004925 003512-0010 1057-571* 0000012119*



ISN: 5000365376
 Cheque #5005

4,846.41

005005

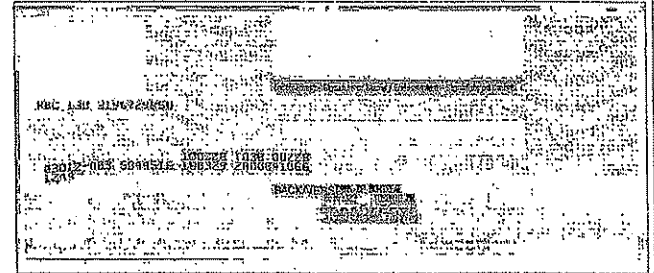
IQT LTD.
 O/A DURHAM CONTACT CENTRE
 180 WILKINSON STREET EAST
 DURHAM, ON L9R 1P6

BANK OF MONTREAL
 655 BOULEVARD DE LA GUERRE
 DURHAM, ON L9R 1P6

PAY TO THE ORDER OF ***** FOUR THOUSAND EIGHT HUNDRED FORTY SIX AND 41/100 *****
 Dave Tullod March 26, 2010 4,846.41

IQT LTD.
 DURHAM CONTACT CENTRE

005005 003512-0010 1057-571* 0000484641*



ISN: 5000374195
 Cheque #4980

5,976.57

004980

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 180 WILKINSON STREET EAST
 DURHAM, ON L9R 1P6

BANK OF MONTREAL
 655 BOULEVARD DE LA GUERRE
 DURHAM, ON L9R 1P6

PAY TO THE ORDER OF ***** FIVE THOUSAND NINE HUNDRED SEVENTY SIX AND 57/100 *****
 FutureTr March 23, 2010 5,976.57

IQT LTD.
 DURHAM CONTACT CENTRE

004980 003512-0010 1057-571* 0000597657*



ISN: 5000399616
 Cheque #4989

552.56

004989

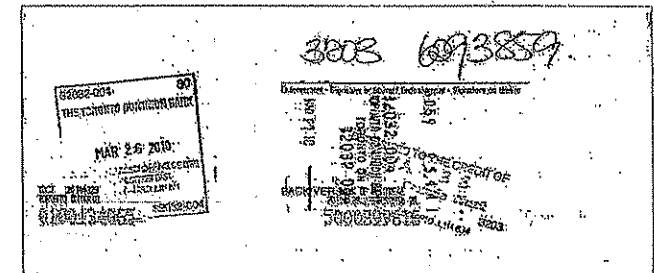
IQT LTD.
 O/A DURHAM CONTACT CENTRE
 180 WILKINSON STREET EAST
 DURHAM, ON L9R 1P6

BANK OF MONTREAL
 655 BOULEVARD DE LA GUERRE
 DURHAM, ON L9R 1P6

PAY TO THE ORDER OF ***** FIVE HUNDRED FIFTY TWO AND 56/100 *****
 Leon Jamison March 26, 2010 552.56

IQT LTD.
 DURHAM CONTACT CENTRE

004989 003512-0010 1057-571* 000055256*



MEC12300_5663533_015-0013192_HFI - 19-16-01 - 086115

ISN: 1300301114
Cheque #4990

12,871.19

004990

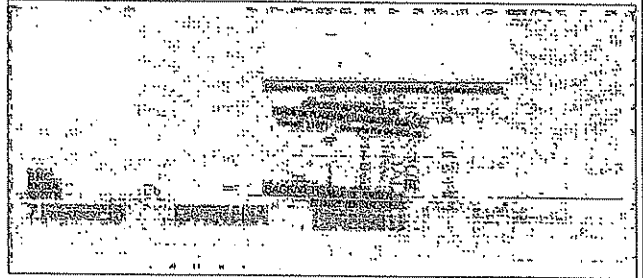
0/A DURHAM CONTACT CENTRE
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

BANK OF MONTREAL
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

PAY TO THE ORDER OF **** TWELVE THOUSAND EIGHT HUNDRED SEVENTY ONE AND 19/100
FPI/Cominar March 26, 2010 *****12,871.19

000499001 003512-0014 1057-5714 0001287119

004990



ISN: 1000158212
Cheque #4967

92.56

004967

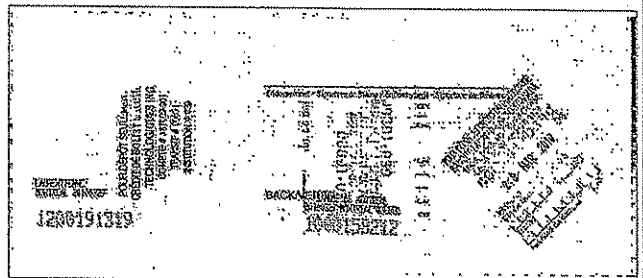
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190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

BANK OF MONTREAL
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

PAY TO THE ORDER OF **** TWENTY TWO AND 56/100
Sole March 15, 2010 *****92.56

000496701 003512-0014 1057-5714 0000009256

004967



ISN: 5200107187
Cheque #5002

13,082.42

005002

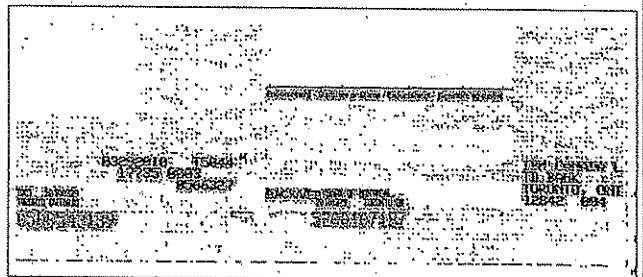
0/A DURHAM CONTACT CENTRE
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

BANK OF MONTREAL
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

PAY TO THE ORDER OF **** THIRTEEN THOUSAND EIGHTY TWO AND 42/100
IBM Canada Ltd March 26, 2010 *****13,082.42

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005002



ISN: 5200087685
Cheque #4934

805.00

004934

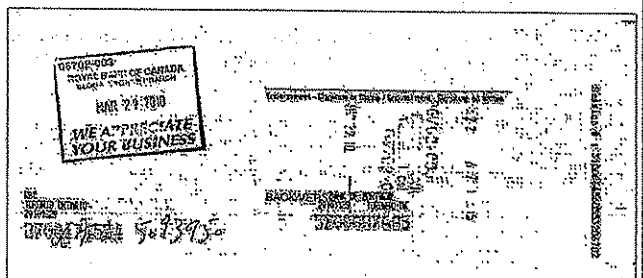
0/A DURHAM CONTACT CENTRE
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

BANK OF MONTREAL
190 WENTWORTH STREET EAST
TORONTO, ON M5Y 1S8

PAY TO THE ORDER OF **** EIGHT HUNDRED FIVE AND 0/100
Tamaris Chatterjee
615D Church Street
Toronto, ON M4Y 2E4
Canada March 15, 2010 *****805.00

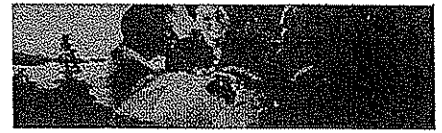
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004934



086115

www.MEC12500003553_01300019192



ISN: 5200099730
 Cheque #4972 1,368.82

004972

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WICHAMPTON STREET EAST
 DURHAM, ON L9H 3E9

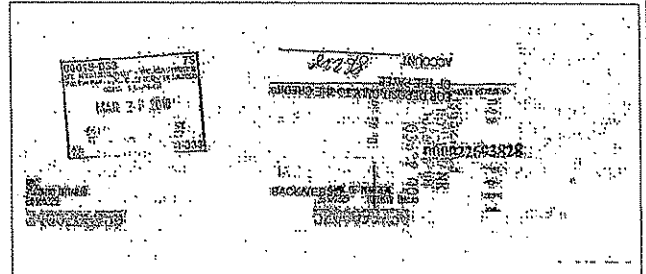
BANK OF MONTREAL
 81 BRAD STREET SOUTH
 TORONTO, ONT. M5E 1B5

PAY TO THE ORDER OF: ONE THOUSAND THREE HUNDRED SIXTY EIGHT AND 82/100
 March 23, 2010 *****1,368.82

Major Electric
 463 Sedan Cres
 Oshawa, ON L1H 3G4
 Canada

1057-5714

0000136882



ISN: 5100453411
 Cheque #4964 172.15

004964

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WICHAMPTON STREET EAST
 DURHAM, ON L9H 3E9

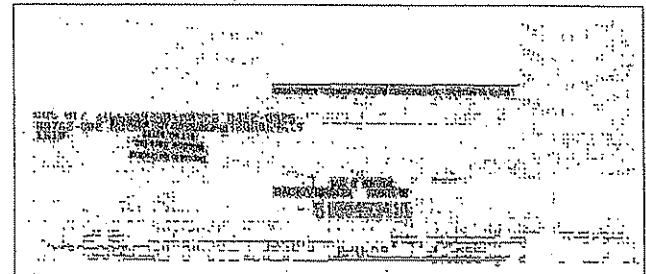
BANK OF MONTREAL
 81 BRAD STREET SOUTH
 TORONTO, ONT. M5E 1B5

PAY TO THE ORDER OF: ONE HUNDRED SEVENTY TWO AND 15/100
 March 15, 2010 *****172.15

Wexlow Bar Inc
 337 Simcoe St. E.
 Oshawa, ON L1H 4H9
 Canada

1057-5714

0000017215



ISN: 5100423944
 Cheque #4792 706.29

004792

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WICHAMPTON STREET EAST
 DURHAM, ON L9H 3E9

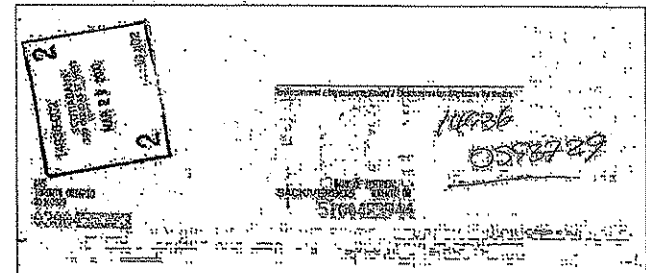
BANK OF MONTREAL
 81 BRAD STREET SOUTH
 TORONTO, ONT. M5E 1B5

PAY TO THE ORDER OF: SEVEN HUNDRED SIX AND 29/100
 February 3, 2010 *****706.29

Christopher Doobie
 1003 McCulloch Dr.
 Whitby, ON L1N 1G7
 Canada

1057-5714

0000070629



ISN: 0700149530
 Cheque #4920 52.73

004920

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 110 WICHAMPTON STREET EAST
 DURHAM, ON L9H 3E9

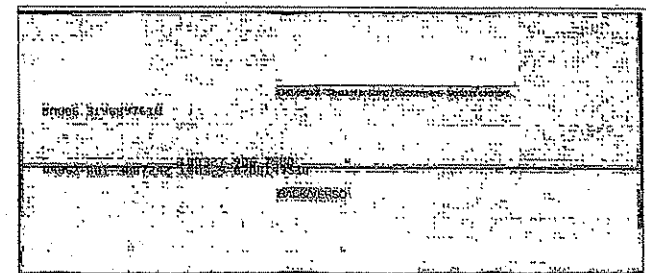
BANK OF MONTREAL
 81 BRAD STREET SOUTH
 TORONTO, ONT. M5E 1B5

PAY TO THE ORDER OF: FIFTY TWO AND 73/100
 March 11, 2010 *****52.73

Jennifer Berkey

1057-5714

0000005273



AMEC12300_3663533_015-0013192 HRI - 19-17-02 - 086117

ISN: 5100607926
Cheque #4937

1,155.00

004937

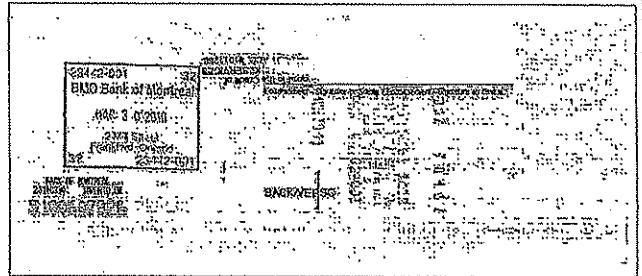
ROY LTD.
O/A DURHAM CONTACT CENTRE
110 HUNTER STREET EAST
TORONTO, ON M5E 1A5

BANK OF MONTREAL
25 BROAD STREET SOUTH
TORONTO, ONT. M5E 1B1

PAY TO THE ORDER OF: ONE THOUSAND ONE HUNDRED FIFTY FIVE AND 0/100
March 15, 2010 *****1,155.00

Crig's Cleaning Services
Box 315
45 North Trent St
Frankford, ON K0K 2C0
Canada

004937 003512-0010 1057-5710 0000115500



ISN: 5000445445
Cheque #4998

1,147.02

004998

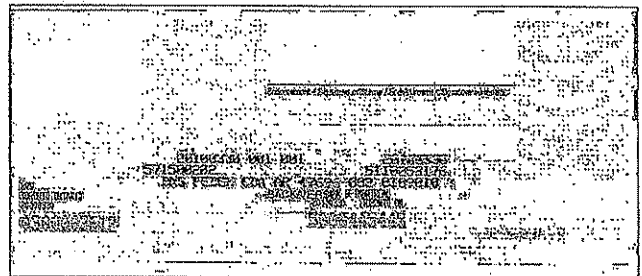
ROY LTD.
O/A DURHAM CONTACT CENTRE
110 HUNTER STREET EAST
TORONTO, ON M5E 1A5

BANK OF MONTREAL
25 BROAD STREET SOUTH
TORONTO, ONT. M5E 1B1

PAY TO THE ORDER OF: ONE THOUSAND ONE HUNDRED FORTY SEVEN AND 2/100
March 26, 2010 *****1,147.02

Federal Express Canada
PO Box 4628
Toronto ON A
Toronto, ON M5W 5B4
Canada

004998 003512-0010 1057-5710 0000114702



ISN: 5200211040
Cheque #4951

116.33

004951

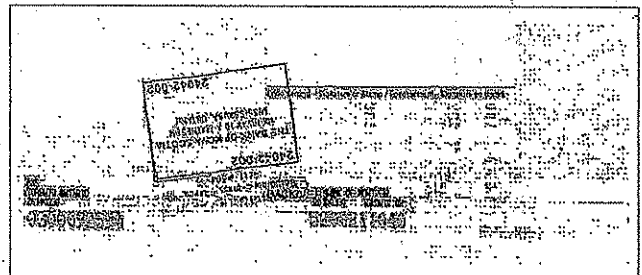
ROY LTD.
O/A DURHAM CONTACT CENTRE
110 HUNTER STREET EAST
TORONTO, ON M5E 1A5

BANK OF MONTREAL
25 BROAD STREET SOUTH
TORONTO, ONT. M5E 1B1

PAY TO THE ORDER OF: ONE HUNDRED SIXTEEN AND 33/100
March 15, 2010 *****116.33

Business Interiors
by Staples
650 Pendarvis Drive
Mississauga, ON L5T 2W5
Canada

004951 003512-0010 1057-5710 0000011633



ISN: 5200222185
Cheque #5006

839.85

005006

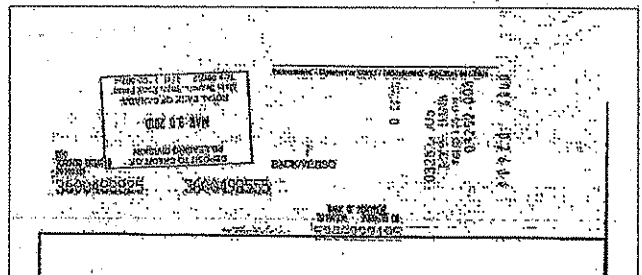
ROY LTD.
O/A DURHAM CONTACT CENTRE
110 HUNTER STREET EAST
TORONTO, ON M5E 1A5

BANK OF MONTREAL
25 BROAD STREET SOUTH
TORONTO, ONT. M5E 1B1

PAY TO THE ORDER OF: EIGHT HUNDRED THIRTY NINE AND 85/100
March 26, 2010 *****839.85

Finley Bowes
1500 Explorer Dr
Mississauga, Ontario L4W 6C7
Canada

005006 003512-0010 1057-5710 0000083985



066110

EMMEC12300_5663593_015 - 0013192



ISN: 1000274409
 Cheque #4993 1,431.72

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WESTBOROUGH STREET EAST
 OSHAWA, ON L1W 1Y5

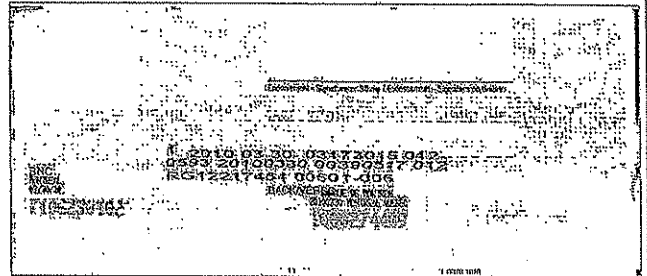
BANK OF MONTREAL
 80 LAPOINTE STREET SUITE 1000 TEL: 514 394 6200
 OSHAWA, ONT. L1W 1Y5

004993

PAY TO THE ORDER OF: **ONE THOUSAND FOUR HUNDRED THIRTY ONE AND 72/100**
 Agence Du Revenu Du Canada March 26, 2010 1,431.72

Bm

004993 033512-0010 057-5710 0000143172*



ISN: 1000278504
 Cheque #4988 1,665.51

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WESTBOROUGH STREET EAST
 OSHAWA, ON L1W 1Y5

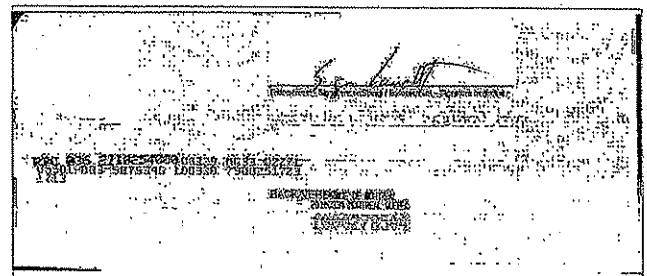
BANK OF MONTREAL
 80 LAPOINTE STREET SUITE 1000 TEL: 514 394 6200
 OSHAWA, ONT. L1W 1Y5

004988

PAY TO THE ORDER OF: **ONE THOUSAND SIX HUNDRED SIXTY FIVE AND 51/100**
 Serge Gaudet March 25, 2010 1,665.51

Bm

004988 033512-0010 057-5710 0000166551*



ISN: 5100668352
 Cheque #4965 636.00

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WESTBOROUGH STREET EAST
 OSHAWA, ON L1W 1Y5

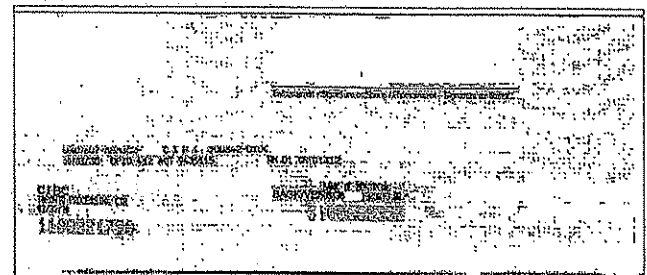
BANK OF MONTREAL
 80 LAPOINTE STREET SUITE 1000 TEL: 514 394 6200
 OSHAWA, ONT. L1W 1Y5

004965

PAY TO THE ORDER OF: **SIX HUNDRED THIRTY SIX AND 0/100**
 Work Inc.
 The Service Company
 567 Mary St W
 Oshawa, ON L1G 1E8
 Canada March 15, 2010 636.00

Bm

004965 033512-0010 057-5710 0000063600*



ISN: 5100031563
 Cheque #4966 603.71

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 10 WESTBOROUGH STREET EAST
 OSHAWA, ON L1W 1Y5

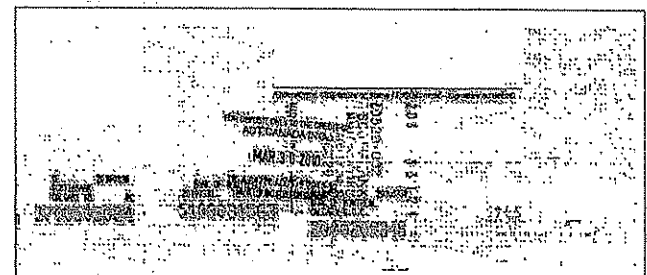
BANK OF MONTREAL
 80 LAPOINTE STREET SUITE 1000 TEL: 514 394 6200
 OSHAWA, ONT. L1W 1Y5

004966

PAY TO THE ORDER OF: **SIX HUNDRED THREE AND 71/100**
 ADT March 15, 2010 603.71

Bm

004966 033512-0010 057-5710 0000060371*



MEC12900_5669583_015-0013192_HRI--19-18-03... 068119

ISN: 5000520295
Cheque #5001

2,181.46

ROY LTD.
O/A DURHAM CONTACT CENTRE
190 WILSON STREET EAST
OSWEGO, ON L1R2W9

BANK OF MONTREAL
BRANCHE 0001 0000 TEL: (416) 494-4600
OSWEGO, ON L1R2W9

005001

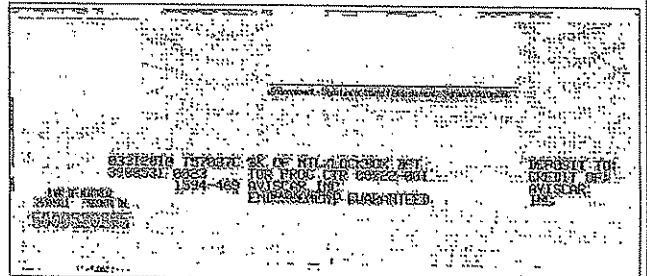
PAY TO THE ORDER OF ***** TWO THOUSAND ONE HUNDRED EIGHTY ONE AND 46/100 *****2,181.46

March 26, 2010

Avicor Inc.
Lockbox 4157031C
PO Box 57037 Station A
Toronto, ON M5W 5M5
Canada

PER *Bm*

⑈005001⑈ ⑈03512⑈001⑈ 1057⑈571⑈ ⑈0000218146⑈



ISN: 1000431005
Cheque #4928

75,253.18

ROY LTD.
O/A DURHAM CONTACT CENTRE
190 WILSON STREET EAST
OSWEGO, ON L1R2W9

BANK OF MONTREAL
BRANCHE 0001 0000 TEL: (416) 494-4600
OSWEGO, ON L1R2W9

004928

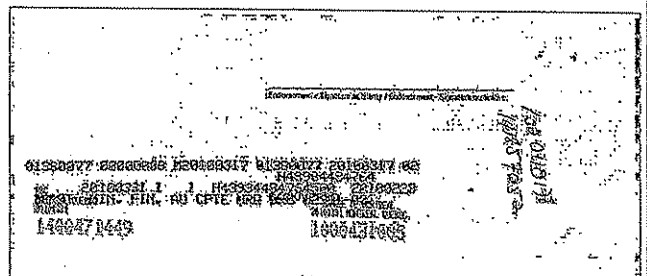
PAY TO THE ORDER OF ***** SEVENTY FIVE THOUSAND TWO HUNDRED FIFTY THREE AND 18/100 *****75,253.18

March 31, 2010

Revenue Quebec

PER *Bm*

⑈0014928⑈ ⑈03512⑈001⑈ 1057⑈571⑈ ⑈0007525318⑈



ISN: 5100180154
Cheque #4973

2,796.75

ROY LTD.
O/A DURHAM CONTACT CENTRE
190 WILSON STREET EAST
OSWEGO, ON L1R2W9

BANK OF MONTREAL
BRANCHE 0001 0000 TEL: (416) 494-4600
OSWEGO, ON L1R2W9

004973

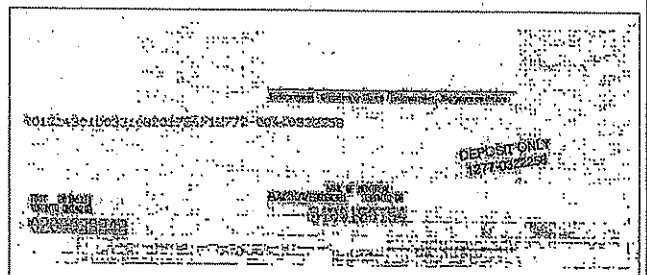
PAY TO THE ORDER OF ***** TWO THOUSAND SEVEN HUNDRED NINETY SIX AND 75/100 *****2,796.75

March 23, 2010

Cal Centre Products
750 Gordon Baker Road
Toronto, ON M2H 3B4
Canada

PER *Bm*

⑈004973⑈ ⑈03512⑈001⑈ 1057⑈571⑈ ⑈0000279675⑈



ISN: 5200336437
Cheque #5009

534.86

ROY LTD.
O/A DURHAM CONTACT CENTRE
190 WILSON STREET EAST
OSWEGO, ON L1R2W9

BANK OF MONTREAL
BRANCHE 0001 0000 TEL: (416) 494-4600
OSWEGO, ON L1R2W9

005009

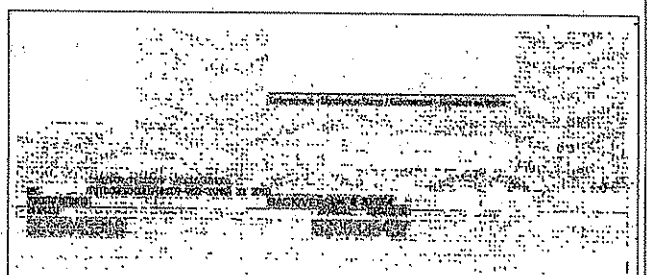
PAY TO THE ORDER OF ***** FIVE HUNDRED THIRTY FOUR AND 86/100 *****534.86

March 20, 2010

Pitney Bowes
PO Box 120
Orangefield, On L9W 2Z5
Canada

PER *Bm*

⑈005009⑈ ⑈03512⑈001⑈ 1057⑈571⑈ ⑈0000053486⑈



066120

BMM/EC:12300_5663533_016-0013182



ISN: 5200353219
 Cheque #5008 792.83

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 191 WILMINGTON STREET EAST
 DURHAM, ON L9R 2W6

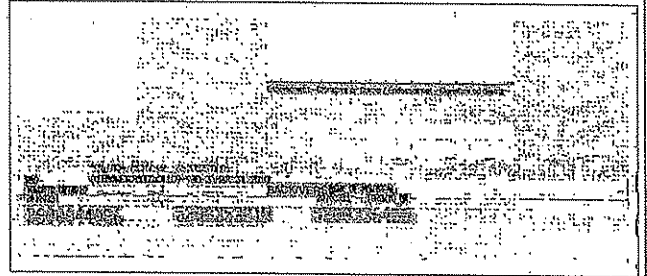
BANK OF MONTREAL
 25 PLACE D'ARCADE MONTREAL QUEBEC H3T 1S6

005008

PAY TO THE ORDER OF: SEVEN HUNDRED NINETY TWO AND 83/100
 March 26, 2010 *****792.83

Prise Boxes
 PO Box 153
 Orangeville, ON L9W 2Z8
 Canada

005008 003512-0011 1057-5711 0000079283



ISN: 1300401635
 Cheque #4954 395.06

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 191 WILMINGTON STREET EAST
 DURHAM, ON L9R 2W6

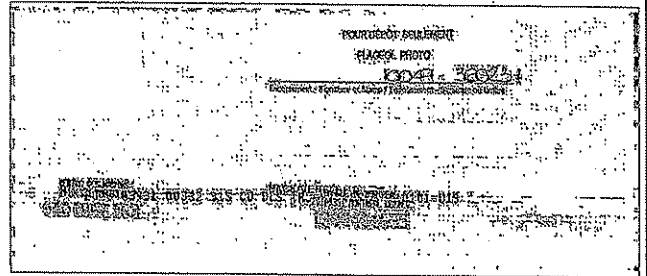
BANK OF MONTREAL
 25 PLACE D'ARCADE MONTREAL QUEBEC H3T 1S6

004954

PAY TO THE ORDER OF: THIRTY FIVE HUNDRED NINETY FIVE AND 06/100
 March 15, 2010 *****395.06

Flagbit photo 1995
 5465 (a) Lisieux
 York Rivers, QC G8Y 6B1
 Canada

004954 003512-0011 1057-5711 0000039506



ISN: 1000495900
 Cheque #4958 759.61

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 191 WILMINGTON STREET EAST
 DURHAM, ON L9R 2W6

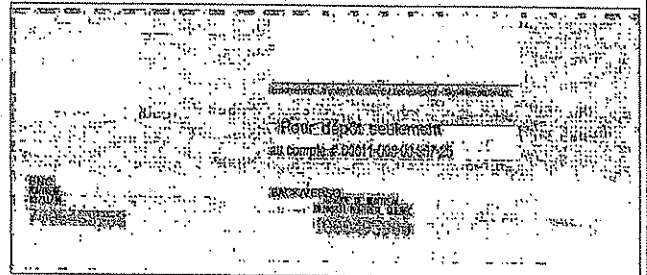
BANK OF MONTREAL
 25 PLACE D'ARCADE MONTREAL QUEBEC H3T 1S6

004958
 106908

PAY TO THE ORDER OF: SEVEN HUNDRED FIFTY NINE AND 61/100
 March 15, 2010 *****759.61

Norfolk Security Commercial
 4703, Rue St-Jules
 Saint-Augustin, QC G3A 2J8
 Canada

004958 003512-0011 1057-5711 0000075961



ISN: 1000436390
 Cheque #4956 311.54

IQT LTD.
 O/A DURHAM CONTACT CENTRE
 191 WILMINGTON STREET EAST
 DURHAM, ON L9R 2W6

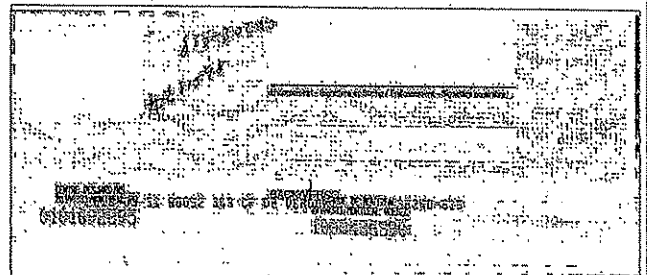
BANK OF MONTREAL
 25 PLACE D'ARCADE MONTREAL QUEBEC H3T 1S6

004956

PAY TO THE ORDER OF: THREE HUNDRED ELEVEN AND 54/100
 March 15, 2010 *****311.54

Gruppe C6
 0403 Regina
 Lesch, QC H8N 1Y9
 Canada

004956 003512-0011 1057-5711 0000031154



MMEC12300_5863533_015-0018192_HRI--19-19-04--066121

ISN: 1000461135
Cheque #5003

2,649.67

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTMONT STREET EAST
ONTARIO, ON L4R 1P4

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QC H3T 1M4

005003

PAY TO THE ORDER OF ***** TWO THOUSAND SIX HUNDRED FORTY NINE AND 67/100 *****2,649.67

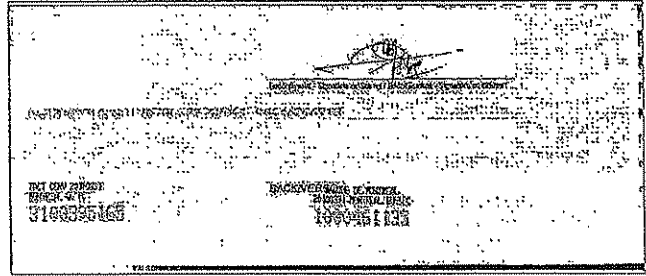
March 26, 2010

Oumarou Aboubakary

ROY LTD.
DURHAM CONTACT CENTRE

1057-571*

0000264967



ISN: 1000478975
Cheque #4961

416.56

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTMONT STREET EAST
ONTARIO, ON L4R 1P4

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QC H3T 1M4

004961

PAY TO THE ORDER OF **** FOUR HUNDRED SIXTEEN AND 56/100 ****416.56

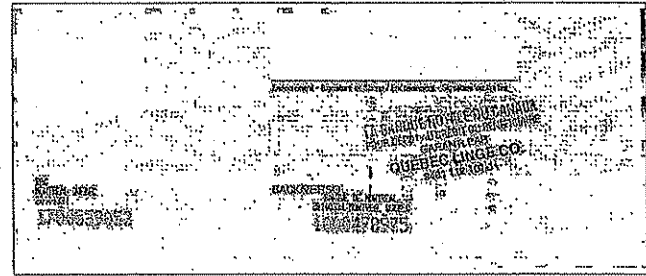
March 15, 2010

Quebec Ligne Service
O'ulafort
4315 Rue de Rosee
Montreal, QC H1V 1R2

ROY LTD.
DURHAM CONTACT CENTRE

1057-571*

0000041656



ISN: 1000480236
Cheque #4952

1,386.00

ROY LTD.
O/A DURHAM CONTACT CENTRE
18 WESTMONT STREET EAST
ONTARIO, ON L4R 1P4

BANK OF MONTREAL
1800 RUE ST-JACQUES
MONTREAL, QC H3T 1M4

004952

PAY TO THE ORDER OF **** ONE THOUSAND THREE HUNDRED EIGHTY SIX AND 0/100 ****1,386.00

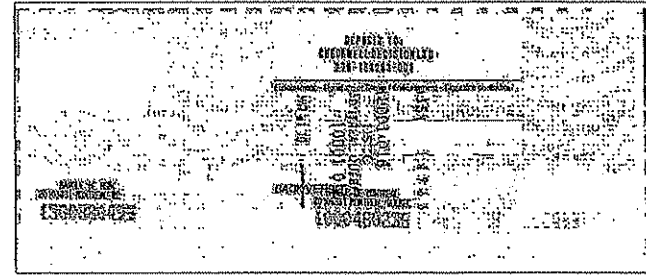
March 15, 2010

Checkwell Decision Ltd
2011 Av. Union, Suite 1150
Montreal, QC H3A 2S9
Canada

ROY LTD.
DURHAM CONTACT CENTRE

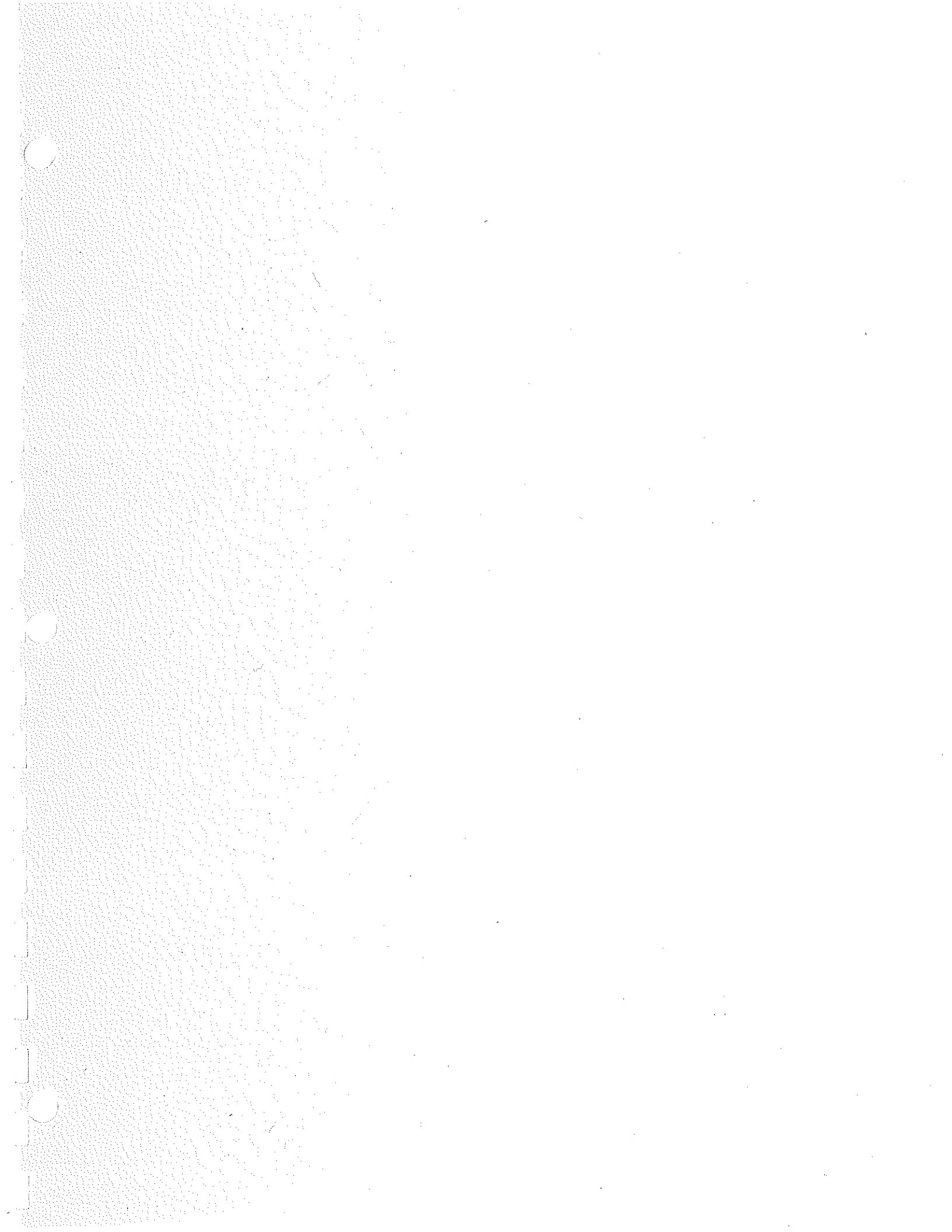
1057-571*

00000138600



086122

BMM/EC12300_5683539_015-0013192



Your branch address:

OSHAWA MAIN OFFICE
38 SIMCOE ST.S. P.O. BOX 827
OSHAWA, ONT L1H7N1

Business Banking



BHREC13100_5660836_016 E D 0000 10927
IQT, LTD.
DURHAM CONTACT CENTRE
199 WENTWORTH ST E
OSHAWA ON L1H 3V6

Your Branch
OSHAWA ONTARIO
Transit number: 0351

For questions about your statement call
(905) 432-6700

Direct Banking
1-877-262-5907
www.bmo.com

Business Banking statement

For the period ending March 31, 2010

Summary of account


Account	Opening balance (\$)	Total amounts debited (\$)	Total amounts credited (\$)	Closing balance (\$) on Mar 31, 2010
US\$ Business Current Account # 0351 4601-201	60.31	851,752.84	852,035.00	342.47

Your Security - Our Priority

When receiving payment from customers, be suspicious of cheques that are more than the agreed selling price. Especially if they want the excess funds of the cheque wired back immediately (the item may be counterfeit).

For more security tips, visit bmo.com/security

Transaction details

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
US\$ Business Current Account # 0351 4601-201				
	 Business name: IQT, LTD. Operating as: DURHAM CONTACT CENTRE			
Feb 27	Opening balance			60.31
Mar 02	US \$ Transfer, USD TFR 1057-571, AT1.04025 HC \$0.00, CAD EQUIV \$82611.45		79,415.00	79,475.31
Mar 03	Outgoing Wire Payment, US, ADP PAYROLL DEPOSIT C	52,566.16		26,909.15
Mar 03	Outgoing Wire Payment, US, ADP PAYROLL DEPOSIT C	26,886.46		22.69
Mar 04	US \$ Transfer, USD TFR 1057-571, AT1.0539 HC \$0.00, CAD EQUIV \$526.95		500.00	522.69
Mar 04	Outgoing Wire Payment, US, [REDACTED]			72.69

continued



EC13100_5660836_016-0050422 HRII - 02-02-06 - 026291

Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
US\$ Business Current Account # 0351 4601-201				(continued)
Mar 04	US \$ Transfer, USD TFR 1057-571, AT1.03512 HC \$0.00, CAD EQUIV \$108687.60		105,000.00	105,072.69
Mar 04	Outgoing Wire Payment, US, BRADLEY K RICHARDS EL	24,083.71		80,988.98
Mar 04	Outgoing Wire Payment, US, JONATHAN JOSEPH	7,339.27		73,649.71
Mar 04	Outgoing Wire Payment, US, PAUL BURKITT	52,538.44		21,111.27
Mar 04	Outgoing Wire Payment, US, JOHN AND FELICIA IRVI	11,811.66		9,299.61
Mar 04	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		299.61
Mar 08	US \$ Transfer, USD TFR 1057-571, AT1.0519 HC \$0.00, CAD EQUIV \$1577.85		1,500.00	1,799.61
Mar 08	Outgoing Wire Payment, US, RENNER MEDIA GROUP IN	1,020.00		779.61
Mar 10	US \$ Transfer, USD TFR 1057-571, AT1.03022 HC \$0.00, CAD EQUIV \$66964.30		65,000.00	65,779.61
Mar 10	Outgoing Wire Payment, US, SUN LIFE FINANCIAL	2,740.64		63,038.97
Mar 10	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		49,228.24
Mar 10	Outgoing Wire Payment, US, JONATHAN JOSEPH	14,217.56		35,010.68
Mar 10	Outgoing Wire Payment, US, ADP PAYROLL DEPOSIT C	404.58		34,606.10
Mar 10	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		19,606.10
Mar 10	Outgoing Wire Payment, US, JOHN FELLOWS	15,000.00		4,606.10
Mar 12	Pre-Authorized Payment No Fee, CASH MGMT FEE BOM/B/M	227.00		4,379.10
Mar 16	Outgoing Wire Payment, US, ANGELA MCLEMORE	914.08		3,465.02
Mar 16	US \$ Transfer, USD TFR 1057-571, AT1.01748 HC \$0.00, CAD EQUIV \$84252.43		82,805.00	86,270.02
Mar 17	Outgoing Wire Payment, US, BRADLEY K RICHARDS EL	34,413.75		51,856.27
Mar 17	Outgoing Wire Payment, US, JOHN AND FELICIA IRVI	10,391.37		41,464.90
Mar 17	Outgoing Wire Payment, US, JOHN FELLOWS	40,000.00		1,464.90
Mar 19	US \$ Transfer, USD TFR 1057-571, AT1.0409 HC \$0.00, CAD EQUIV \$5204.50		5,000.00	6,464.90
Mar 19	Outgoing Wire Payment, US, MARK WARREN	5,535.00		929.90
Mar 19	US \$ Transfer, USD TFR 1057-571, AT1.0409 HC \$0.00, CAD EQUIV \$4475.87		4,300.00	5,229.90
Mar 19	Outgoing Wire Payment, US, JEFFREY R AND STEPHAN	4,364.12		865.78
Mar 19	US \$ Transfer, USD TFR 1057-571, AT1.0409 HC \$0.00, CAD EQUIV \$7390.39		7,100.00	7,965.78
Mar 22	Outgoing Wire Payment, US, UNITED CORPORATE SERV	790.00		7,175.78
Mar 22	Outgoing Wire Payment, US, PREMIUM FINANCING SPE	7,117.76		58.02
Mar 23	US \$ Transfer, USD TFR 1057-571, AT1.01997 HC \$0.00, CAD EQUIV \$205013.97		201,000.00	201,058.02
Mar 23	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		1,058.02

continued



Transaction details (continued)

Date	Description	Amounts debited from your account (\$)	Amounts credited to your account (\$)	Balance (\$)
US\$ Business Current Account # 0351 4601-201				(continued)
Mar 24	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		308.02
Mar 30	US \$ Transfer, USD TFR 1057-571, AT1.02249 HC \$0.00, CAD EQUIV \$81201.04		79,415.00	79,723.02
Mar 30	Outgoing Wire Payment, US, ADP PAYROLL DEPOSIT C	52,566.22		27,156.80
Mar 30	Outgoing Wire Payment, US, ADP PAYROLL DEPOSIT C	26,886.34		270.46
Mar 30	US \$ Transfer, USD TFR 1057-571, AT1.0335 HC \$0.00, CAD EQUIV \$21703.50		21,000.00	21,270.46
Mar 30	Outgoing Wire Payment, US, BRADLEY K RICHARDS EL	20,927.99		342.47
Mar 31	US \$ Transfer, USD TFR 1057-571, AT1.01767 HC \$0.00, CAD EQUIV \$203534.00		200,000.00	200,342.47
Mar 31	Outgoing Wire Payment, US, [REDACTED]	[REDACTED]		342.47
Mar 31	Closing totals	851,752.84	852,035.00	

Number of items processed 30 13

Please check this statement and report any errors or omissions within 30 days of delivery.

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Registration numbers

GST - R100390095 QST - 1000042494

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020284

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