

**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN THE MATTER OF the *Fuel Tax Act*, R.S.O. 1990, c. F.35, as amended

B E T W E E N:

**4REFUEL GP CORPORATION,
GENERAL PARTNER OF 4REFUEL CANADA LP**

Appellant

-and-

THE MINISTER OF FINANCE

Respondent

MINUTES OF SETTLEMENT

WHEREAS the Respondent, the Minister of Finance, assessed the Appellant, 4Refuel GP Corporation, General Partner of 4Refuel Canada LP under the *Fuel Tax Act* (the “FTA”) in the amount of \$1,771,431.80 by Notice of Assessment, dated January 2, 2020 (the “Assessment”);

AND WHEREAS the Appellant paid off the Assessment in full on February 7, 2020;

AND WHEREAS the Appellant filed a Notice of Objection to the Assessment on or about March 24, 2020;

AND WHEREAS the Minister reviewed the Notice of Objection and, by letter dated October 26, 2020, varied the Assessment in the amount of \$228,090.88, plus applicable interest;

AND WHEREAS the Appellant filed a Notice of Appeal with the Ontario Superior Court of Justice (the “Court”), which was assigned court file number CV-21-00655460-0000 and subsequently served on the Minister (the “Appeal”).

The parties, by their lawyers, as authorized, have concluded a settlement on the terms described in these Minutes of Settlement (the “Minutes”):

1. The Minister shall, within 30 business days of the execution of these Minutes, pay to the Appellant the total sum of \$1,641,341.71, inclusive of all tax, penalties, and interest (the “Settlement Amount”) in full and final satisfaction of the Assessment. The remaining portion of the Assessment will be confirmed.

2. The Minister shall refund the Settlement Amount by way of cheque made out to 4 Refuel GP Corporation, General Partner of 4 Refuel Canada LP and send it to 19100 94 Ave Surrey, BC V4N 5C3.

3. The lawyers for the Appellant shall, forthwith, notify the lawyers for the Minister once the Appellant has received the Settlement Amount.

4. The lawyers for the Appellant shall, forthwith, execute these Minutes and send these executed Minutes to the lawyers for the Minister by email.

5. The lawyers for the Appellant shall execute and deliver, by email, an original copy of the Consent to Discontinue the Appeal (the “Consent”) and the Notice of Discontinuance for the Appeal to the lawyers for the Minister within 14 days of the execution of these Minutes.

6. The lawyers for the Minister shall be at liberty to file the Consent and Notice of Discontinuance with the Court once the Minister has been given the notice set out in clause three of these Minutes.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

9. These Minutes contain the final and only settlement of the dispute between the parties in respect of court file number CV-21-00655460-0000, and the Assessment, described herein.

10. The parties agree that these Minutes may be executed by their respective lawyers, as shown below, and that their respective lawyers are authorized to sign on behalf of the parties.

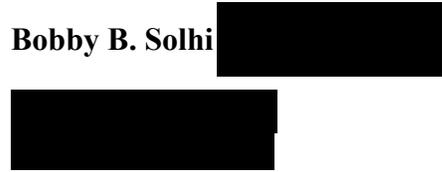
Lawyers for 4 Refuel GP Corporation, General Partner of 4 Refuel Canada LP:

Date: February 16, 2023



Bay Adelaide Centre, East Tower
22 Adelaide Street West, Suite 3400
Toronto, ON M5H 4E3

Bobby B. Solhi



Lawyers for the Appellant

Lawyers for the Minister:

Date: February 16, 2023



**Ministry of the Attorney General
(Ontario)**

Ministry of Finance, Legal Services Branch
777 Bay Street, 11th Floor
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Lori Patyk

Daniel Irvine



Lawyers for the Respondent