

TO WHOM IT MAY CONCERN:

Re: **Keltic Transportation Inc.**

Please accept this letter as confirmation that coverage is being provided for Keltic Transportation Inc. as follows:

INSURER:	Zurich Insurance Company
POLICY NUMBER:	TPP9996161
TERM:	January 1, 2012 to January 1, 2013
COVERAGES:	Third Party Liability \$2,000,000
	Cargo Legal Liability \$ 250,000
	Commercial General Liability \$2,000,000
	Non-Owned Auto & Trailers \$ 100,000

This letter is solely for the information of the addressee and does not alter in any way the policies of insurance detailed. Nor does the issuance of this letter place any responsibility or liability upon the Insurer or Goguen Champlain Insurance Inc. The coverages detailed are in force as of the date of this letter.

Any person other than the addressee who uses this letter does so solely at their own risk. The information contained in this letter is private and confidential and may not be reproduced in any way.



Assurance Goguen Champlain Insurance Inc.

1040, rue Champlain St.  
Suite 200  
Dieppe, NB E1A 8L8

Tel / Télé. : 506-857-0064  
Fax / Téléc. : 506-857-1809

Toll Free / Sans Frais: 1-888-819-7070

Email / Courriel: [info@goguenchamplain.com](mailto:info@goguenchamplain.com)  
[www.goguenchamplain.com](http://www.goguenchamplain.com)

Department of Finance  
Revenue Division  
PO Box 3000  
Fredericton NB E3B 5G5



Ministère des Finances  
Division du Revenu  
CP 3000  
Fredericton N.-B. E3B 5G5

**International Fuel Tax Agreement Licence**

**Entente internationale concernant la taxe sur les carburants**

Licence No. N° de permis	New Brunswick Business Number Le Numéro d'entreprise du Nouveau-Brunswick	Effective Date Entrée en vigueur	Expiration Date Date d'expiration
NB0269210 02	886577659NP0001	2012-01-01	2012-12-31

Licence expires on date above unless cancelled or revoked before that date.

*Le permis expire à la date indiquée ci-dessus à moins d'avoir été annulé ou révoqué avant cette date.*

Keltic Transportation Inc.

90 MacNaughton Avenue  
Moncton NB E1H 3L9  
Canada

This Licence is issued under the terms of the International Fuel Tax Agreement and is valid for vehicles operated by the licensee in all IFTA jurisdictions.

*Le présent permis est délivré en vertu de l'Entente internationale concernant la taxe sur les carburants (EITC); il est valide pour les véhicules utilisés par le titulaire dans les États visés par l'EITC.*

**A copy of this licence must be carried in each qualified motor vehicle.**

***Prière de conserver une copie du présent permis dans tous les véhicules à moteur autorisés.***

**Instructions to Licensee:**

1. Your IFTA licence is attached above. Detach the licence at the dotted line.
2. Please note the time period for which the licence is valid.
3. One copy of this licence must be reproduced and placed in each qualified motor vehicle in your fleet.
4. Enclosed with this licence are two IFTA decals for each qualified motor vehicle in your fleet.
5. For questions and inquiries, please telephone (506) 453-2404.

**Instructions à l'intention du titulaire du permis:**

1. Vous trouverez ci-joint le permis de l'EITC. Détachez le long de la ligne pointillée.
2. Notez la date d'expiration du permis.
3. Mettez une copie du permis dans tous les véhicules autorisés de votre flotte.
4. Vous trouverez également deux autocollants pour chacun des véhicules autorisés de votre flotte.
5. Pour de plus amples renseignements, téléphonez au (506) 453-2404.



Commission des transports du Québec  
545, boul. Crémazie Est, 10e étage  
Bureau 1000, Montréal QC  
H2M 2V1

Montreal, March 24th 1999

KELTIC TRANSPORTATION INC.  
400, English drive  
Moncton (NB)  
E1E 3Y9

REGISTRATION IDENTIFICATION NUMBER (NIR) : R-520398-0

RATING : Satisfactory

NOTICE OF REGISTRATION  
IN THE REGISTRE DES PROPRIÉTAIRES ET DES EXPLOITANTS  
DE VÉHICULES LOURDS

You have filed with the Commission des transports du Québec an application to be registered in the "Registre des propriétaires et exploitants de véhicules lourds". Your application being in conformity, you will be registered starting April 1, 1999, as long as your situation remains unchanged.

Your registration identification number (NIR) and the rating assigned to you are indicated above.

According to article 14 of the Act respecting the owners and operators of heavy vehicles, the Commission shall update, at least once a year, the information in the register. When the time comes the Commission will contact you to proceed with the registration renewal.

Article 13 of the same Act, requires that you notify the CTQ, within 30 days of any change in your name, address and, as the case may be, in the name and address of your administrators.

In the future, when you get in touch with the Commission, please refer to the above registration identification number (NIR) or your Québec business number (NEQ). If you need any further information, please do not hesitate to contact us.

Direction des opérations  
For information: (514)873-6424  
Toll-free: 1 888 461-2433

NM1

PM-31  
(Rev. 1/95)

SERVICE DATE  
June 26, 1997

FEDERAL HIGHWAY ADMINISTRATION

PERMIT

MC 321414 P

KELTIC TRANSPORTATION, INC.  
MONCTON, NB, CD

This Permit is evidence of the carrier's authority to engage in transportation as a contract carrier of property (except household goods) by motor vehicle in interstate or foreign commerce.

This authority will be effective as long as the carrier maintains compliance with the requirements pertaining to insurance coverage for the protection of the public (49 CFR 387) and the designation of agents upon whom process may be served (49 CFR 366). Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

Service must be performed under a continuing agreement with one or more persons.

Thomas T. Vining  
Chief, Licensing and Insurance Division

NOTE: Willful and persistent noncompliance with applicable safety fitness regulations as evidenced by a DOT safety fitness rating of "Unsatisfactory" or by other indicators, could result in a proceeding requiring the holder of this certificate or permit to show cause why this authority should not be suspended or revoked.



Ministry of Transportation  
Ministère des Transports

Operating Licence/Permis

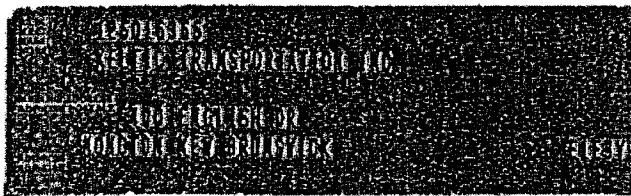
ISSUED BY THE PROVINCIAL TRANSPORT BOARD(S)

LICENCE # 122085

EFFECTIVE DATE: 97/08/13

RIN: 126-016-365

This Licence is issued to:



Under the MOTOR VEHICLE TRANSPORT ACT 1987, PART II, authorizes the following:

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X1G52-002 GOODS

For the carriage of GOODS into, out of or through Ontario for extra-provincial movement.

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Under the MOTOR VEHICLE TRANSPORT ACT 1987, PART III, authorizes the following intra-provincial privileges:

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P1G50-002 GENERAL FREIGHT

For the carriage of GOODS between:

(00000) POINTS IN ONTARIO

PAGE 1 (END)

A 0099991

Ministry of Transportation



Ministère des Transports

## **Certificate of Competency *Certificat de compétence***

**Issued pursuant to the Truck  
Transportation Act**

***dé livré en vertu de la Loi sur le transport  
par camion***

**Certificate of Competency No.**

***Certificat de compétence n°***

**126-016-482**

**This is to certify that**

***Le présent certificat atteste que***

**MULLINS, NOEL**

**Is qualified as a holder of a Certificate of  
Competency under the Truck Transportation  
Act and regulations and is hereby issued  
this Certificate.**

***a rempli les conditions d'obtention d'un  
certificat de compétence en vertu de la loi  
sur le transport par camion et de ses  
règlements, lequel certificat lui est remis  
par les présentes.***

**Year    Month    Day  
Agg 97    06    19**

**Registrar of Motor Vehicles  
Régistrateur des  
véhicules automobiles**

## Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)  
**KELTIC TRANS PORTATION INC**

Business name (do not check unless you are a sole proprietor or a disregarded entity, if different from above)

Check appropriate box for federal tax classification:  
 Individual or proprietor     Corporation     Partnership     Trust/estate  
 Limited liability company. Enter the tax classification (C= C corporation, S= S corporation, P= partnership):  
 Exempt payee  
 Other (see instructions)

Address (number, street, and apt. or suite no.)  
**70 MACNAUGHTON AVE**  
 City, state, and ZIP code  
**MONCTON, NB A1H3L9 CANADA**

Requester's name and address (optional)

List account number(s) (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number:  
 \_\_\_\_\_

Employer identification number:  
**98-0406149**

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am not an alien or other U.S. person (defined below).

**Certification instructions:** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign this certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here: \_\_\_\_\_  
 Signature of IRS recipient: \_\_\_\_\_  
 Date: February 14, 2014

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partner's share of effectively connected income.

**Note:** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partner's share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.