

AFFIDAVIT

██████████ a man, in an administrative role, hereinafter "Affirmant", does solemnly affirm, declare and state as follows:

1. Affirmant is competent to state the matters set forth herein.
2. Affirmant has knowledge of the facts stated herein.
3. All facts herein are true, correct, complete and admissible as evidence, and if called upon as a witness, Affirmant will testify to their veracity

In 2018, the Affirmant Exported Raw Leaf Tobacco out of Ontario under Sprucepoint Farms Ltd.

The Ontario Ministry of Finance (hereinafter, "Ministry"), Raw Leaf Tobacco program regulations were followed at all times, all load documents were sent to the Ministry as per regulations 3 business days prior to shipment. The documents are often also re-inspected at point of departure by a Ministry inspector.

The raw leaf tobacco markets in Canada and the U.S.A. are open for a limited amount of time each year from September to around the middle of November and sales to these markets can only happen during this time.

In 2017 and most of 2018, Kim Dargie, a woman, acting as agent of the Ministry, works with the Affirmant to verify regulations are properly followed. This is a working relationship with questions being asked on both sides in order to work together. Late in 2018, relations with the Ministry change as they no longer seem to be working with, but instead against the Affirmant, there is no longer open communication and the Ministry continues demanding new requirements for each load. The Affirmant receives limited and at times no communication from the Ministry. Kim Dargie, a woman, acting as agent of the Ministry, no longer appears and Jeff Quann, a man, acting as agent of the Ministry, takes over. Jeff Quann, a man, acting as agent of the Ministry, shows a complete disregard to property and person in his arrogant attitude and comments. During one occasion he is caught walking on top of tobacco bales; when asked to get down because his wet boots would cause damage to the product, he becomes challenging and responds that he can do whatever he wants and he has the authority to hold up our business and make us move all the bales if he so chooses. He is very accusatory, confrontational and uses bullying tactics to force his authority.

On November 26, 2017, the Affirmant shipped the first of two loads containing 500 lbs. each of raw leaf burley tobacco to a private individual in Jamaica.

On March 16, 2018, the Affirmant shipped the second load of 500 lbs. to the same person in Jamaica. For this second load Jessica Barton, a woman, acting as agent of the Ministry, informed the Affirmant in November 2018 (8 months later), that they require an export declaration form from the Jamaican government. This form had never been mentioned before and was not needed for the first load.

On September 21, 2018, the Ministry inspected the tobacco and all documentation for a shipment of tobacco sold to R&R Global. The load left the country and the Ministry has since received documents from the Affirmant showing it was received in Egypt.

On October 20, 2018, the Ministry inspected the tobacco and all documentation and cleared a load for export to the US auction.

On October 25, 2018 the Ministry delayed shipment of tobacco from the Affirmant to Port of Montreal, 2nd load sold to R&R Global. The Ministry refused to answer written request for a reason for this stoppage as all the documentation was in order. The Affirmant was asked verbally by Jessica Barton, a woman, acting as agent of the Ministry, to resubmit the same paperwork again and wait three more business days before the shipment would be allowed to leave. Kim Dargie, a woman, acting as agent of the Ministry, and the Affirmant call the Ministry office to get clarification and speak with Jessica Barton, a woman, acting as agent of the Ministry, on the phone; she will not state any reason for the delay.

On October 30, 2018, the Affirmant sends a second load to the US auction to try and move some tobacco as the Ministry is delaying the R&R Global loads.

On October 30, 2018, the Ministry inspected the tobacco and all documentation and cleared the 2nd load to R&R Global from October 25, 2018, for shipment. Kim Dargie, a woman, acting as agent of the Ministry, states, "I'm not putting a seal on the trailer and I can't tell you why," witnessed by the Affirmant and the transporter Todd Manary, a man. The load was followed from the Quebec border and later seized by the Quebec Provincial Police (hereinafter "QPP"), at the request/tip from Dean Eastmann, a man, acting as agent/liaison of the Ministry. Dean Eastmann, a man, acting as agent/liaison of the Ministry, had informed the QPP the load was not destined for the Port of Montreal and they needed the QPP to help stop the load before it entered the illegal market. The QPP later reported they believed the load was headed for the native reservation. This load was destined for the Port of Montreal to be shipped to Egypt just as the paperwork stated.

On November 2, 2018, the Ministry inspected a load of tobacco and all documentation and cleared the load for the Port of Montreal, 3rd load sold to R&R Global. The load was again seized by the QPP who had received another tip about the specifics of the truck they were to stop. This load was headed to the Quebec transport companies bonded yard to await paperwork and final scheduling for the Port of Montreal as this load had already been rescheduled a number of times because of previous load delays and issues initiated by the Ministry.

On November 8, 2018, the Affirmant sent one last load to catch the US auction before it closes to try and move some tobacco since the men and woman, acting as agent of the Ministry, are baselessly interfering and obstructing the Affirmant's business with R&R Global.

When Deon Cousins, a woman, acting as agent of the Ministry, was questioned about the seizures, she denied any Ministry involvement or knowledge. When shown a copy of the telewarrant received from the QPP with the Ontario Ministry of Finance named as the QPP's informant, Deon Cousins, a woman, acting as agent of the Ministry, changes her statement saying the Ministry has the right to cooperate with other provinces.

Both seized trucks were stopped on 4 lane highways on route to their proper destinations.

As of this date May 29, 2019, there have been no charges laid by QPP. The Affirmant has received no correspondence from QPP, and have no knowledge where the trucks of tobacco loads have been held for the past 6 ¾ months (207 days). The Affirmant has had no access to check the quality of the seized tobacco. Based on the Affirmant's long history in the tobacco business and knowledge of the perishable nature of tobacco being kept in a sealed container the tobacco will be unmarketable.

On November 8, 2018, Deon Cousins, a woman, acting as agent of the Ministry, and Christi Bernardo, a woman, acting as agent of the Ministry, restrict further exports by the Affirmant to R&R Global. The Ministry now requires the Affirmant to provide proof that the buyer is in good standing in their country of origin before the Ministry will allow business to continue. The Affirmant deals in the country of Canada, province of Ontario, and can only verify that the proper permits and licences are held to do business here. The Affirmant has no authority over other business operations.

These actions by the men and woman, acting as agent of the Ministry have financially crippled the Affirmant to the point where the Affirmant is unable to continue in the business of exporting tobacco. They have initiated the seizure of 1/3 of the Affirmant's business in 2018 and now have cancelled the largest confirmed order which would have guaranteed success to the Affirmant and the Affirmant's tobacco growers. The Affirmant was forced to close its doors in November 2018 and is unable to continue into the 2019 season. The Affirmant is no longer engaged in tobacco business and no longer participating in the Raw Leaf Tobacco Program as of December 31, 2018, when its registration certificate expired.

The Affirmant has yet to receive a response to correspondence with the Ministry on January 24, 2019. The Ministry also failed to respond to an earlier letter of December 27, 2018, within the designated 12 days outlined response time, which clearly stated that if they did not respond they were agreeing with the Affirmant having provided all the necessary documentation for all 2018 loads. The Affirmant has not received any further documentation requests or been informed of any missing documentation since the letter of January 24, 2019.

The Affirmant has followed the Tobacco Tax Act to the fullest extent of its ability and has not violated any regulation or law. This is clearly shown in the Affirmant passing its Canada Revenue Agency tobacco audit for the same 2018 loads herein mentioned, confirming that proper documentation is kept to verify the tobacco has left Canada. The Ministry requests are not provided ahead of time or written in the Tobacco Tax Act regulations. Then, on top of the

confusion and new demands, they compound the financial losses they have already caused by laying fines for these requests which they claim as being regulation the Affirmant has failed to comply with.

On March 8, 2019, Jeff Quann, a man, acting as agent of the Ministry, and Christopher Chew, a man, acting as agent for the Ministry, entered the property of the Affirmant demanding to see documents on rejected bales. They were not welcome on the property but, the Affirmant felt threatened and decided to be non-confrontational. It is the Affirmant's understanding based on the Tobacco Tax Act regulations that documentation is not required to be kept on rejected bales and therefore no legal/lawful audit or inspections could take place as the Affirmant was not a registration certificate holder and not participating in the Raw Leaf Tobacco Program. Jeff Quann, a man, acting as agent of the Ministry, was very confrontational and claimed he had the right to be there and see the paperwork on the rejected bales. The Affirmant asked Jeff Quann, a man, acting as agent of the Ministry, to call his office to get the information he needed as all documents had already been submitted and if there was anything else they needed to give a written request. Jeff Quann, a man, acting as agent of the Ministry, called the Ministry office after numerous requests from the Affirmant but, after said that he still demanded to see documents immediately. The Affirmant did not produce documents. Jeff Quann, a man, acting as agent of the Ministry, and Christopher Chew, a man, acting as agent of the Ministry, left the property only to return with an Ontario Provincial Police Officer to serve two Offence Notice's for hindering with an audit or examination.

The Affirmant had no knowledge that an additional inspection of April 1, 2019 took place; no one came to the property, there was no notification of an inspection, there was no information provided on what the inspection covered or its findings, and to the Affirmant's knowledge he was no longer participating in the Raw Leaf Tobacco program. This undisclosed Ministry inspection then resulted in a fail and in the assessment of a \$346,097.25 fine, letter dated April 1, 2019 from Jessica Barton, a woman, acting as agent of the Ministry. The Affirmant to date (May 29, 2019) still has no disclosure of the details of this inspection or assessment.

The Affirmant does not understand the Ministry's actions leading to the seizures. The Affirmant does not understand the assessed penalties and offences and does not consent to procedures of any kind.

Please note the defined terms not otherwise defined herein shall have the meanings ascribed to such terms in the Notice Demand which this Affidavit is attached.

██████████ sui juris, a man, in an administrative role, upon my full commercial liability, do affirm and say that I have read the above Affidavit and so know the contents to the very best of my knowledge to be true, correct, complete, and not misleading; the truth, the whole truth, and nothing but the truth.

IN WITNESS WHEREOF, autographed at VIENNA, ON
(city) (province)

On the 29 day of MAY in the year two thousand and 2019
(day) (month) (year)



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[Signature]
Witness (autograph)

[Signature]
Witness (autograph)