



# CERTIFICATE OF LIABILITY INSURANCE

This certificate does not amend, extend or alter the coverage afforded by the policies below.

<b>1. CERTIFICATE HOLDER - NAME AND MAILING ADDRESS</b> SETHI INTERNATIONAL TRANS INC. 221-6200Dixie Rd, Mississauga, ON L5T2E1	<b>2. INSURED'S FULL NAME AND MAILING ADDRESS</b> SETHI INTERNATIONAL TRANS INC. 221-6200Dixie Rd, Mississauga, ON L5T2E1
---	---

<b>3. DESCRIPTION OF OPERATIONS/LOCATIONS/AUTOMOBILES/SPECIAL ITEMS TO WHICH THIS CERTIFICATE APPLIES</b> (but only with respect to the operations of the Named Insured) All Perils Deductible - \$5,000, OPCF 40, Per Occurrence Deductible - \$5,000 OPCF 5 and OPCF 23A, OPCF 20; OPCF 21B , OPCF 38
---

<b>4. COVERAGES</b> This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated notwithstanding any requirements, terms or conditions of any contract or other document with respect to which this certificate may be issued or may pertain. The insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies. <b>LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS</b>
---

TYPE OF INSURANCE	INSURANCE COMPANY AND POLICY NUMBER	EFFECTIVE DATE YYYY/MM/DD	EXPIRY DATE YYYY/MM/DD	LIMITS OF LIABILITY (Canadian dollars unless indicated otherwise)		
				COVERAGE	DED.	AMOUNT OF INSURANCE
<b>COMMERCIAL GENERAL LIABILITY</b> Claims Made <input type="radio"/> OR <input checked="" type="radio"/> Occurrence Products and/or completed operations Employer's Liability Cross Liability Waiver of Subrogation <input type="checkbox"/> Tenants Legal Liability Pollution Liability Extension	INTACT INSURANCE    7J9000177	2018 / 4 / 1	2019 / 4 / 1	Commercial General Liability Bodily Injury and Property Damage Liability - - General Aggregate	5,000	5,000,000
				- Each Occurrence	5,000	5,000,000
				Products and Completed Operations Aggregate		
				Personal Injury Liability <input checked="" type="checkbox"/> Personal and Advertising Injury Liability		
				Medical Payments		25,000
				Tenants Legal Liability	5,000	100,000
				Pollution Liability Extension		
<input checked="" type="checkbox"/> Non-Owned Automobiles	7J9000177 INTACT	2018 / 4 / 1	2019 / 4 / 1	Non-Owned Automobile		5,000,000
Hired Automobiles				Hired Automobiles		
<b>AUTOMOBILE LIABILITY</b> Described Automobiles <input checked="" type="checkbox"/> All Owned Automobiles <input checked="" type="checkbox"/> Leased Automobiles ** ** All Automobiles leased in excess of 30 days where the insured is required to provide Insurance	Intact Insurance  7J9000177	2018 / 4 / 1	2019 / 4 / 1	Bodily Injury and Property Damage Combined		5,000,000
				Bodily Injury (Per Person)		5,000,000
				Bodily Injury (Per Accident)		
				Property Damage		
<b>EXCESS LIABILITY</b> Umbrella Form				Each Occurrence		
				Aggregate		
<b>OTHER LIABILITY (SPECIFY)</b> <input checked="" type="checkbox"/> MOTOR TRUCK CARGO <input checked="" type="checkbox"/> OPCF 27B <input checked="" type="checkbox"/> OPCF 20 <input checked="" type="checkbox"/> OPCF 38	INTACT INSURANCE  7J9000177	2018 / 4 / 1	2019 / 4 / 1		5,000	350,000
					5,000	60,000

<b>5. CANCELLATION</b> Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the certificate holder named above, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.
--

<b>6. BROKERAGE/AGENCY FULL NAME AND MAILING ADDRESS</b> Armour Insurance Brokers Ltd. 1-30 Topflight Drive Mississauga, ON L5S 0A8  BROKER CLIENT ID: SET100	<b>7. ADDITIONAL INSURED NAME AND MAILING ADDRESS</b> (Commercial general Liability - but only with respect to the operations of the Named Insured)
--	--

<b>8. CERTIFICATE AUTHORIZATION</b>			
Issuer	Armour Insurance Brokers Ltd.	Contact Number(s)	
Authorized Representative	Mandeep Grewal	Type	No
Signature of Authorized Representative	<input checked="" type="checkbox"/> <i>mandeep</i>	Type Phone	No (905) 452-5127
		Type Fax	No (905) 452-5128
		Date	2018   3   23
		EEmail Address	

**Certificate of Status of Beneficial Owner for  
United States Tax Withholding and Reporting (Entities)**

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.  
▶ Information about Form W-8BEN-E and its separate instructions is at [www.irs.gov/formw8bene](http://www.irs.gov/formw8bene).  
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

**Do NOT use this form for:**

- U.S. entity or U.S. citizen or resident . . . . . W-9
- A foreign individual . . . . . W-8BEN (Individual) or Form 8233
- A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) . . . . . W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) . . . W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) . . . . . W-8ECI or W-8EXP
- Any person acting as an intermediary . . . . . W-8IMY

**Instead use Form:**

**Part I Identification of Beneficial Owner**

<b>1</b> Name of organization that is the beneficial owner SETHI INTERNATIONAL TRANS INC	<b>2</b> Country of incorporation or organization CANADA
---	---

**3** Name of disregarded entity receiving the payment (if applicable, see instructions)

**4** Chapter 3 Status (entity type) (Must check one box only):

<input type="checkbox"/> Simple trust	<input type="checkbox"/> Grantor trust	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Disregarded entity	<input type="checkbox"/> Partnership
<input type="checkbox"/> Central Bank of Issue	<input type="checkbox"/> Tax-exempt organization	<input type="checkbox"/> Complex trust	<input type="checkbox"/> Estate	<input type="checkbox"/> Government
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Private foundation	<input type="checkbox"/> International organization	

If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III.  Yes  No

**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

**6** Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).  
221-6200 Dixie Rd

City or town, state or province. Include postal code where appropriate. Mississauga, ON L5T2E1	Country CANADA
---	-------------------

**7** Mailing address (if different from above)  
SAME

City or town, state or province. Include postal code where appropriate.	Country
---	---------

<b>8</b> U.S. taxpayer identification number (TIN), if required 98-1235316	<b>9a</b> GIIN	<b>b</b> Foreign TIN
---	----------------	----------------------

**10** Reference number(s) (see instructions)

**Note:** Please complete remainder of the form including signing the form in Part XXX.

**Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

- 11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
 Limited Branch (see Instructions).  Reporting Model 1 FFI.  U.S. Branch.  
 Participating FFI.  Reporting Model 2 FFI.
- 12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any) .....

**Claim of Tax Treaty Benefits (if applicable).** (For chapter 3 purposes only.)

- 14 I certify that (check all that apply):
- a The beneficial owner is a resident of **ONTARIO, CANADA**.....within the meaning of the income tax treaty between the United States and that country.
- b  The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):
- |  |  |
|--|--|
| <input type="radio"/> Government   | <input type="radio"/> Company that meets the ownership and base erosion test                         |
| <input type="radio"/> Tax exempt pension trust or pension fund               | <input type="radio"/> Company that meets the derivative benefits test                                |
| <input type="radio"/> Other tax exempt organization                          | <input type="radio"/> Company with an item of income that meets active trade or business test        |
| <input type="radio"/> Publicly traded corporation                            | <input type="radio"/> Favorable discretionary determination by the U.S. competent authority received |
| <input checked="" type="radio"/> Subsidiary of a publicly traded corporation | <input type="radio"/> Other (specify Article and paragraph):   |
- c  The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).
- 15 **Special rates and conditions** (if applicable-see instructions):  
 The beneficial owner is claiming the provisions of Article and paragraph.....  
 of the treaty identified on line 14a above to claim a .....% rate of withholding on (specify type of income):.....  
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding:

**Sponsored FFI**

- 16 Name of sponsoring entity: .....  
 GIIN of sponsoring entity: .....
- 17 **Check whichever box applies.**
- I certify that the entity identified in Part I:
- Is an investment entity;
  - Is not a QI, WP, or WT; and
  - Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
  - Is not a QI, WP, or WT;
  - Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
  - Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

**18 JMITA Certified Deemed-Compliant Nonregistering Local Bank**

**18**  I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

**19 ffil 1 Certified Deemed-Compliant FFI with Only Low-Value Accounts**

**19**  I certify that the FFI identified in Part I:

- Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notional principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, notional principal contract, insurance contract or annuity contract;
- No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
- Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

**20 ffil ii Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle**

**20** Name of sponsoring entity:

**21**  I certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity described in §1.1471-5(e)(4);
- Is not a QI, WP, or WT;
- Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; and
- Twenty or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100 percent of the equity interests in the FFI and is itself a sponsored FFI).

**22 ffil jfm 1 Certified Deemed-Compliant Limited Life Debt Investment Entity**

**22**  I certify that the entity identified in Part I:

- Was in existence as of January 17, 2013;
- Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; and
- Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under §1.1471-5(f)(2)(iv)).

**23 ffil u 3i Certified Deemed-Compliant Investment Advisors and Investment Managers**

**23**  I certify that the entity identified in Part I:

- Is a financial institution solely because it is an investment entity described in §1.1471-5(e)(4)(i)(A), and
- Does not maintain financial accounts.

**ffijf Owner-Documented FFI**

**Note:** This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

**24a**  (All owner-documented FFIs check here) I certify that the FFI identified in Part I:

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; and
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial

account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Form **W-SBEN-E** (Rev. 4-2016)

**@ E1** Owner-Documented FFI (continued)**Check box 24b or 24c, whichever applies.**

- b  I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
    - The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
    - The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
    - Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
  - Has provided, or will provide, valid documentation meeting the requirements of §1.1471-3(d)(6)(ii)Q for each person identified in the FFI owner reporting statement.
- c  I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within four years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in §1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

**Check box 24d if applicable** (optional, see instructions).

- d  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified

**@ 13** Restricted Distributor

25a  (All restricted distributors check here) I certify that the entity identified in Part I:

- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
- Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
- Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
- Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
- Does not solicit customers outside its country of incorporation or organization;
- Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
- Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; and
- Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

**Check box 25b or 25c, whichever applies.**

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b  Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c  Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in §1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

:Qi

**f:ij** Nonreporting IGA FFI

- 26 DI certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and ..... The applicable IGA is  Model 1 IGA or  Model 2 IGA; and is treated as a ..... under the provisions of the applicable IGA or Treasury regulations *Qf* applicable, see instructions);
  - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor whose GIIN is provided on line 9a *Qt* any) ..... and your GIIN (if issued to you) .....

**1:Qj** Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

- 27 DI certify that the entity identified in Part I is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

**1:Qj3j** International Organization

**Check box 28a or 28b, whichever applies.**

- 28a DI certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b DI certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
  - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
  - The benefit of the entity's income does not inure to any private person;
  - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in §1.1471-6(h)(2)).

**fff:N** Exempt Retirement Plans

**Check box 29a, b, c, d, e, or f, whichever applies.**

- 29a DI certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
  - Is operated principally to administer or provide pension or retirement benefits; and
  - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b DI certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - No single beneficiary has a right to more than 5% of the FFI's assets;
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
    - Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
    - Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A));
    - Other does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); **or**
    - Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c DI certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
  - Has fewer than 50 participants;
  - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
  - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in §1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
  - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20 percent of the fund's assets; **and**
  - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

at





**ttfflWj****Exempt Retirement Plans (continued)**

- d **DI** certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e **DI** certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, accounts described in §1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.

**DI** certify that the entity identified in Part I:

- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); **or**
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in §1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

**ttfflQ1** Entity Wholly Owned by Exempt Beneficial Owners

30 **DI** certify that the entity identified in Part I:

- Is an FFI solely because it is an investment entity;
- Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in §1.1471-6 or in an applicable Model 1 or Model 2 IGA;
- Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in §1.1471-6 or an applicable Model 1 or Model 2 IGA.
- Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
- Has provided documentation establishing that every owner of the entity is an entity described in §1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

**ttfflM11** Territory Financial Institution

31 **DI** certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

**ttfflMm** Excepted Nonfinancial Group Entity

32 **DI** certify that the entity identified in Part I:

- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in §1.1471-S(e)(S) (C) through (E);
- Is a member of a nonfinancial group described in §1.1471-S(e)(S)(i)(B);
- Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**ttffl3f3** Excepted Nonfinancial Start-Up Company

33 **DI** certify that the entity identified in Part I:

- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) \_\_\_\_\_ (date must be less than 24 months prior to date of payment);
- Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
- Is investing capital into assets with the intent to operate a business other than that of a financial institution: **and**
- Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

**ttfflE3** Excepted Nonfinancial Entity in Liquidation or Bankruptcy

34 **DI** certify that the entity identified in Part I:

- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on \_\_\_\_\_;
- During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
- Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
- Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than three years.

**1RfflQ31** 501(c) Organization

35  I certify that the entity identified in Part I is a 501(c) organization that:

- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated \_\_\_\_\_; or
- Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

**jkffl££ljj** Non-Profit Organization

36  I certify that the entity identified in Part I is a non-profit organization that meets the following requirements:

- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
- The entity is exempt from income tax in its country of residence;
- The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
- Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or non-charitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; and
- The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this Part XXII or escheats to the government of the entity's country of residence or any political subdivision thereof.

**i@f:f3llj** Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

37a  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
- The stock of such corporation is regularly traded on one or more established securities markets, including (name one securities exchange upon which the stock is regularly traded).

b  I certify that:

- The entity identified in Part I is a foreign corporation that is not a financial institution;
- The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
- The name of the entity, the stock of which is regularly traded on an established securities market, is \_\_\_\_\_: and
- The name of the securities market on which the stock is regularly traded is-----.

**j=lfll£•3'''** Excepted Territory NFFE

38  I certify that:

- The entity identified in Part I is an entity that is organized in a possession of the United States;
- The entity identified in Part I:
  - Does not accept deposits in the ordinary course of a banking or similar business,
  - Does not hold, as a substantial portion of its business, financial assets for the account of others, or
  - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
- All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

**1=lfllQ:V)** Active NFFE

39  I certify that:

- The entity identified in Part I is a foreign entity that is not a financial institution;
- Less than 50% of such entity's gross income for the preceding calendar year is passive income; and
- Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

**j:ffllQMj** Passive NFFE

40a  I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

b  I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons), or

c  I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.





221-6200 Dixie Rd,  
Mississauga, ON L5T2E1  
P: 647-526-1352 F: 519-489-1320  
[www.sethiinternational.ca](http://www.sethiinternational.ca)

**PRESIDENT**

**Sarabjeet Singh Sethi**

**DISPATCH**

**Andrew**  
**Phone: +1 519 512 0261 6475261352**  
**E-mail: [dispatch@sethiinternational.ca](mailto:dispatch@sethiinternational.ca)**

**USA DISPATCH OFFICE**

**Stephen Mckellar**  
**1-612-394-5940**  
**[sethiintlusa@gmail.com](mailto:sethiintlusa@gmail.com)**

**ACCOUNTING**

**Lisa Jensen**  
**Phone: +1 647 821 4442**  
**E-mail: [accounting@sethiinternational.ca](mailto:accounting@sethiinternational.ca)**

,fa **IRS** DEPARTMENT OF THE TREASURY  
 &A'JII · INTERNAL REVENUE SERVICE  
 CINCINNATI OH 45999-0023

Date of this notice: 04-06-2015

Employer Identification Number:  
 98-1235316

Form: SS-4

Number of this notice: CP 575A

SETHI INTERNATIONAL TRANS INC  
 % SARABJEET SINGH  
 833 SPRINGBANK AVEN  
 WOODSTOCK ON N4T 1T5  
 CANADA

For assistance you may call us at  
 1-800-829-4933

000238

IF YOU WRITE, ATTACH THE  
 STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 98-1235316. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120F

06/15/2016

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.



U.S Department of Transportation  
Federal Motor Carrier Safety Administration

1200 New Jersey Ave, S.E.  
Washington, DC 20590

**SERVICE DATE**  
**April 16, 2015**

**CERTIFICATE**

**MC-909951-C**

U.S. DOT No. 2593417  
SETHI INTERNATIONAL TRANS INC  
WOODSTOCK, ON, CA

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

This authority will be effective as long as the earner 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). The carrier shall also render reasonably continuous and adequate service to the public. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

A handwritten signature in black ink, appearing to read "Jeffrey L. Secrist".

Jeffrey L. Secrist, Chief  
Information Technology Operations 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.

CMO

Name and Mailing Address / Nom et adresse postale

SETHI INTERNATIONAL TRANS INC  
O/A:  
221-6200 DIXIE RD  
MISSISSAUGA ON L5T2E1  
  
ATTENTION:SARABJEET SINGH

The CVOR Certificate or a copy must be surrendered on demand of a police officer. Not to do so is an offence.

Le certificat d'immatriculation IUVU ou une copie conforme de celui-ci doit être présentée à l'agent de police qui en fait la demande. Quiconque ne respecte pas cette directive commet une infraction.

Detach here / Détachez ic



Issued pursuant to the Highway Traffic Act / Délivré en vertu du Code de la route

**Commercial Vehicle Operator's Registration Certificate  
Certificat d'immatriculation d'utilisateur de véhicule utilitaire**

Commercial Vehicle Operator's  
Registration No.  
N° d'immatriculation d'utilisateur  
de véhicule utilitaire

**178-823-671**

Name / Nom  
**SETHI INTERNATIONAL TRANS INC**

O/A

Expiry Date / Date D'expiration	Y/A	M	D/J
	2019	05	12

This certificate or a copy must be carried in each commercial motor vehicle being operated under the Commercial Vehicle Operator's Registration.

For a replacement, of a CVOR Certificate complete and submit a Commercial Vehicle Operator's Registration (CVOR) Replacement Application form. For corrections or information changes, complete and submit a Commercial Motor Vehicle Operator's Registration (CVOR) Update Application form. Application forms are to be submitted to: Ministry of Transportation, Carrier Sanctions & Investigation Office, 301 St. Paul St., 3rd floor, St. Catharines. ON L2R 7R4.

Pour le remplacement d'un certificat d'immatriculation IUVU, remplir et soumettre le formulaire de demande de remplacement d'un utilisateur de véhicule utilitaire (IUVU). Pour des corrections ou bien des demandes de mises à jour de l'information, remplir et soumettre un formulaire de demande de mise à jour d'un utilisateur de véhicule utilitaire (IUVU).

Les formulaires de demandes doivent être soumis au: Ministère du transport, Bureau de la sécurité des transporteurs et de l'application des lois, 301 rue St. Paul, 3<sup>ème</sup> étage, St. Catharines On L2R 7R4







### RBC Royal Bank

September 27, 2016

To: Whom it may concern

Re: Void Cheque

Please accept this copy of a void cheque as confirmation of SETHI INTERNATIONAL TRANS INC.'s bank account information for the purposes of pre-authorized debit or credit.

SETHI INTERNATIONAL TRANS INC. 31 ALTURA WAY BRAMPTON ON L6P4A2 CAN	<table border="1"> <tr> <td>2016</td> <td>09</td> <td>27</td> </tr> <tr> <td>YYYY</td> <td>MM</td> <td>DD</td> </tr> </table>	2016	09	27	YYYY	MM	DD
2016	09	27					
YYYY	MM	DD					
<b>VOID</b>							
PAY TO THE ORDER OF _____	\$ _____ /DOLLARS						
ROYAL BANK OF CANADA							
MEMO _____							
00472 Transit - 003 -	1007723 Account Number						

Printed from Royal Bank Online Banking.