

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE**

In re:

MONTREAL MAINE & ATLANTIC  
RAILWAY, LTD.,

Debtor,

Chapter 11  
Case No. 13-10670

**OBJECTION OF CANADIAN PACIFIC ENTITIES  
TO PROPOSED ASSUMPTION AND ASSIGNMENT  
OF CONTRACTS AND LEASES<sup>1</sup>**

Canadian Pacific Railway Company and its subsidiaries, Delaware & Hudson Railway Company, Soo Line Railroad Company and Atlantic and North-West Railway Company (collectively, “CP”), by and through its undersigned counsel, hereby objects (the “Objection”) to the proposed assumption and assignment of its unexpired locomotive lease agreements as set forth herein and in accordance with the Assumption and Assignment Procedures submitted by Robert J. Keach, the chapter 11 trustee of the Debtor (the “Trustee”), in connection with the sale of substantially all of the Debtor’s assets. In support of its Objection, CP respectfully states as follows:

**BACKGROUND**

1. On August 7, 2013 (the “Commencement Date”), the Debtor filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). On August 21, 2013, the Trustee was appointed as the chapter 11 trustee of the Debtor pursuant to section 1163 of the Bankruptcy Code.

2. Prior to the Commencement Date, on or about October 16, 2003, Canadian Pacific Railway Company and the Debtor entered into that certain Railcar Lease Agreement (the

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<sup>1</sup> This Objection is also made in connection with the CCCA proceedings involving the Debtor’s Canadian subsidiary.

“2003 Lease”), pursuant to which the Debtor leased certain bulkhead flat cars from Canadian Pacific Railway Company.

3. CP and the Debtor, as well as the Debtor’s Canadian subsidiary, Montreal Maine & Atlantic Canada Co., are also parties to that certain Master Agreement, dated December 23, 2002, as amended, which expressly incorporates certain schedules, including, but not limited to, Schedule “I” (TTX Interchange Agreement), Schedule “K” (Lease Agreement), and Schedule “F” (Interchange Trackage Rights Agreement)(collectively, the “Master Agreement” and together with the 2003 Lease, the “CP Agreements”).

4. On December 20, 2013, the Trustee filed a Notice of (A) Sale of Substantially All of the Assets of Montreal, Maine & Atlantic Railway, Ltd. and Montreal, Maine & Atlantic Canada, Co.; (B) the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (C) Procedure for Determining Cure Amounts (the “Sale Notice”).<sup>2</sup> Attached to the Sale Notice were the Assignment and Assumption Procedures, and attached to the Assignment and Assumption Procedures is a schedule listing executory contracts to be assumed and assigned and the proposed cure amounts (the “Contract & Cure Schedule”). The Debtor has moved to assume and assign the CP Agreements to the Successful Bidder(s) in connection with the proposed 363 sale.

5. The Contract & Cure Schedule lists the Leases and indicates that the Trustee’s calculation of cure costs associated with the CP Agreements totals \$28,000.00 (the “Proposed Cure Amount”).

### **OBJECTION**

6. Section 365(b) of the Bankruptcy Code provides that:

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<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Sale Notice.

**[365](b)(1)** If there has been a default in an executory contract or unexpired lease of the debtor, the trustee may not assume such contract or lease unless, at the time of assumption of such contract or lease, the trustee –

(A) cures, or provides adequate assurance that the trustee will promptly cure, such default . . .; [and]

(C) provides adequate assurance of future performance under such contract or lease.

11 U.S.C. § 365(b).

7. Courts have made it clear that, before a debtor can assume an executory contract or unexpired lease that is in default, “it must first comply with the cure, compensation and future performance requirements of section 365(b)(1).” *In re Coporacion de Servicios Medicos Hospitalarios de Fajardo*, 805 F.2d 440, 447 (1st Cir. 1986); *see also In re BankVest Capital Corp.*, 360 F.3d 291, 296 (1st Cir. 2004).

8. The Proposed Cure Amount for the CP Agreements, as provided in the Contract & Cure Schedule, is understated according to CP’s books and records. Accordingly, the Proposed Cure Amount is insufficient to permit the Trustee to assume and assign the Leases.

9. The Trustee’s Contract & Cure Schedule encompasses defaults under the 2003 Lease through October of 2013, calculating a proposed cure amount of \$28,000.00 (the “Proposed 2003 Lease Cure Amount”). Although CP’s calculation, as supported by its own invoices and accounting records, shows that the cure amount owed through October of 2013 coincides with the Debtor’s Proposed 2003 Lease Cure Amount, there have been, and will likely continue to be, additional cure costs accruing under the 2003 Lease from October of 2013 until the actual assumption and assignment of the 2003 Lease in connection with the proposed 363 sale. As of the end of December of 2013, for example, the total cure amount for the 2003 Lease had grown to \$36,105.10.

10. The Trustee's Contract & Cure Schedule also encompasses defaults under the Master Agreement through an indeterminate date, calculating a proposed cure amount of \$0.00 (the "Proposed Master Agreement Cure Amount"). But CP's calculation, as supported by its own invoices and accounting records, shows that the Proposed Master Agreement Cure Amount is understated. The actual cure amount owed through December of 2013 under the Master Agreement instead totals \$26,252.32. Moreover, there have been, and will likely continue to be, additional cure costs accruing under the Master Agreement from December of 2013 until the actual assumption and assignment of the Master Agreement in connection with the proposed 363 sale.

11. Attached hereto as Exhibit A is a detailed account of the total cure amount owed to CP in connection with the assumption and assignment of the CP Agreements. CP will provide to the Trustee/Successful Bidder(s) and other appropriate parties, upon request, additional supporting documents evidencing the Total Cure Amount.

12. As is reflected on Exhibit A, as of the end of December of 2013, the total cure amount for all of the CP Agreements aggregated \$62,357.42. Therefore, in order to cure the Debtor's defaults under the CP Agreements, the Trustee/Successful Bidder(s) must promptly pay to CP (i) \$62,357.42, plus (ii) all other amounts that will have accrued under the CP Agreements through the date of the Debtor's actual assumption and assignment of the CP Agreements in connection with the proposed 363 sale, plus (iii) all associated attorneys' fees incurred by CP, which constitute compensation for actual pecuniary losses (collectively, the "Total Cure Amount"). CP will provide additional supporting documents to the Trustee and appropriate parties which evidence the Total Cure Amount upon request.

**ADDITIONAL OBJECTIONS AND RESERVATION OF RIGHTS**

13. To date, CP has yet to receive evidence of adequate assurance of future performance from the proposed purchaser. Accordingly, CP objects to the assumption and assignment of the CP Agreements to the extent such evidence of adequate assurance is not provided prior to the Sale Hearing.

14. CP reserves the right to update or supplement this Objection as necessary or to submit additional evidence in further support hereof. CP further reserves the right to file a separate objection to the proposed sale of the Debtor's assets in accordance with the Sale Notice to the extent that the Sale Motion and proposed order approving the sale violates the Bankruptcy Code or applicable law with regard to the assumption and assignment of the CP Agreements.

**WHEREFORE**, CP respectfully requests that the Court enter an order:

1. Requiring that, in order for the Trustee to assume and assign the CP Agreements, the Trustee or the Successful Bidder(s), as assignee(s), must pay to CP the total cure amount of (i) \$62,357.42; plus (ii) all other amounts that will have accrued under the CP Agreements through the date of the Debtor's actual assumption and assignment of the CP Agreements in connection with the sale to the Successful Bidder(s); plus (iii) all associated attorneys' fees incurred by CP, which fees constitute compensation for actual pecuniary losses; and
2. Requiring the Successful Bidder(s) to provide to CP, prior to the Sale Hearing, evidence of adequate assurance of future performance; and
3. Granting such other and further relief as this Court deems necessary and proper.

Dated: January 15, 2014

BRIGGS AND MORGAN, P.A.

By: /e/ John R. McDonald  
John R. McDonald (#0168592)  
Kari S. Berman (#0256705)  
Benjamin E. Gurstelle (#0389968)  
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PEARCE & DOW, LLC

By: /s/ Joshua R. Dow  
Joshua R. Dow  
Two Monument Square, Suite 901  
P.O. Box 108  
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(207) 822-9900  
[jdow@pearcedow.com](mailto:jdow@pearcedow.com)

*Counsel to Canadian Pacific Railway Company*

**EXHIBIT A**

**1. Lease Payments Under 2003 Lease Through December 2013 — \$36,105.10**

CP does not contest the Proposed 2003 Lease Cure Amount of \$28,000.00 as of October 2013 as stated in Contract & Cure Schedule. This amount reflects accrual through December 2013.

**2. Car Hire Paid To TTX for MMA — \$2,230.08 USD**

Payable by virtue of Section 5 *Indemnity* of Schedule “I” to the Master Agreement (*TTX Interchange Agreement*).

**3. Real Estate – Property Taxes (Sherbrooke Yard) — \$22,210.23 CAD — See Attached Invoices — Debtor Has Paid \$5,250.66 Against Invoice 1800141868 In The Original Amount Of \$16,354.96**

Payable by virtue of Section 6.1.1. *Taxes* of Schedule “K” to the Master Agreement (*Lease Agreement*).

**4. Engineering Signals & Communications — \$1,812.01 CAD — See Attached Invoices**

Payable by virtue of Section 5.3 of Schedule “F” to the Master Agreement (*Interchange Trackage Rights Agreement*).

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice No.:	<b>11044656</b>
Invoice Date:	<b>2012/09/27</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

**COPY**

Page 1 of 2

<b>Total Amount of Invoice: \$343.86</b>
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**SUMMARY**

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Entity : CPR

Description	Amount
Equipment Usage (SD)	\$59.40
Labour (SD)	\$239.68

CAD TAX: GST R100769694	5.00 %	\$14.95
CAD TAX: QST 1000505257TQ0507	9.500 %	\$29.83
<b>Total:</b>		<b>\$343.86</b>

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**Inquiries to:** Ray Bruegeman, ray\_bruegeman@cpr.ca  
 Address: 7550 Ogden Dale Road SE, Calgary AB T2C 4X9  
 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc., Dakota, Minnesota and Eastern Railroad Corporation for: \$343.86 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Invoice No.:** 1000 - 11044656 **Total amount of invoice:** \$343.86 CAD  
**Account No.:** 1029608

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_



**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401

Invoice No.:	<b>11044656</b>
Invoice Date:	<b>2012/09/27</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

Description	Quantities	Price/Rate	Amount
<b>RADIO COMM</b>			
<b>RADIOSHOP</b>			
<u>Reference:</u> 5205745			
<u>Work Activity:</u> ETU & Related System Maintenance			
<u>Project Description:</u>			
mma 85414 reparer	no		
<u>Work Order Text:</u>			
mma 85414 reparer	no		
<u>Operation Text:</u>			
mma 85414 reparer	no		
<u>Equipment Technical Description:</u> MISCELLANEOUS 1692 MONTREAL MAINE AND A		<u>Subdivision:</u> ST. LUC YARD	
<u>Equipment Usage (SD)</u>			
<u>Work Date:</u> 2012/09/13			
LIGHT DUTY TRUCK HI-RAIL	4H	13.820	55.28
Radio	4H	1.030	4.12
<u>Labour (SD)</u>			
S&C TECHNICIAN	4H	59.920	239.68
100% Total:			\$299.08
Customer Portion:			\$299.08
CAD TAX: GST R100769694		5.00 %	\$14.95
CAD TAX: QST 1000505257TQ0507		9.500 %	\$29.83
Total:			<u>\$343.86</u>

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice No.: **11046721**  
 Invoice Date: **2012/11/29**  
 Account No.: **1029608**  
 Bill Type: **SIGNALS & COMM**  
 Currency: **CAD**

**COPY** Page 1 of 2

**Total Amount of Invoice: \$687.72**

**SUMMARY**

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Entity : CPR			<u>Amount</u>
<u>Description</u>			
Equipment Usage (SD)			\$118.79
Labour (SD)			\$479.35
	CAD TAX: GST R100769694	5.00 %	\$29.91
	CAD TAX: QST 1000505257TQ0507	9.500 %	\$59.67
	Total:		<u>\$687.72</u>

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 Address: 7550 Ogden Dale Road SE, Calgary AB T2C 4X9  
 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277  
**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc., Dakota, Minnesota and Eastern Railroad Corporation for: \$687.72 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277  
**Invoice No.:** 1000 - 11046721 **Total amount of invoice:** \$687.72 CAD  
**Account No.:** 1029608

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401

Invoice No.:	<b>11046721</b>
Invoice Date:	<b>2012/11/29</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

<u>Description</u>	<u>Quantities</u>	<u>Price/Rate</u>	<u>Amount</u>
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**RADIO COMM                      RADIOSHOP**

Reference: 5184835

Work Activity: ETU & Related System Maintenance

Project Description:

mma 83836 reparer    no  
 mma sbu # 85836  
 calibrated & changed c clip & back cover  
 & gasket & clamp ass. & door latch &  
 main board & antenna. repaired caiss &  
 electronic cageok  
 c clip    005500454    qty. 1    7.13  
 back cover 205201244    qty. 1    42.16  
 gasket    005201236    qty. 1    16.69  
 cclamp ass 205200782    qty. 1  
 latch    005502187    qty. 1    10.55  
 antenna    005501874    qty. 1  
 main board                    qty. 1    275.00

Work Order Text:

mma 83836 reparer    no

Operation Text:

mma 83836 reparer    no

Equipment Technical Description: MISCELLANEOUS 1692 MONTREAL MAINE AND A      Subdivision: ST. LUC YARD

Equipment Usage (SD)

Work Date: 2012/10/28

LIGHT DUTY TRUCK HI-RAIL	8H	13.819	110.55
Radio	8H	1.030	8.24
Labour (SD) S&C TECHNICIAN	8H	59.919	479.35

100% Total:		\$598.14
Customer Portion:		\$598.14
CAD TAX: GST R100769694	5.00 %	\$29.91
CAD TAX: QST 1000505257TQ0507	9.500 %	\$59.67
Total:		<u>\$687.72</u>

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice No.:	<b>11054667</b>
Invoice Date:	<b>2013/06/27</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

**COPY**

Page 1 of 3

<b>Total Amount of Invoice: \$780.43</b>
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**SUMMARY**

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Entity : CPR

<u>Description</u>	<u>Amount</u>
Labour (SD)	\$678.78

CAD TAX: GST R100769694	5.00 %	\$33.94
CAD TAX: QST 1000505257TQ0507	9.975 %	\$67.71
<b>Total:</b>		<b>\$780.43</b>

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**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc., Dakota, Minnesota and Eastern Railroad Corporation for: \$780.43 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Invoice No.:** 1000 - 11054667 **Total amount of invoice:** \$780.43 CAD  
**Account No.:** 1029608

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice No.:	<b>11054667</b>
Invoice Date:	<b>2013/06/27</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

<u>Description</u>	<u>Quantities</u>	<u>Price/Rate</u>	<u>Amount</u>
<b>RADIO COMM</b>			
<b>RADIOSHOP</b>			
<u>Reference:</u> 5233545			
<u>Work Activity:</u> ETU & Related System Maintenance			
<u>Project Description:</u>			
mma cdu 401			
mma cdu # 401			
calibrated			
ok			
<u>Work Order Text:</u>			
mma cdu 401			
<u>Operation Text:</u>			
mma cdu 401			
<u>Equipment Technical Description:</u> MISCELLANEOUS 1692 MONTREAL MAINE AND A		<u>Subdivision:</u> ST. LUC YARD	
Labour (SD)			
<u>Work Date:</u> 2013/05/26			
S&C TECHNICIAN	2H	61.710	123.42
<u>Reference:</u> 5233549			
<u>Project Description:</u>			
mma cdu 008			
mma cdu # 008			
calibrated & changed tranceiver &			
repared caiss			
ok			
tranceiver	205-502-179	qty. 1	275.00
<u>Operation Text:</u>			
mma cdu 008			
<u>Work Order Text:</u>			
mma cdu 008			
Labour (SD)			
<u>Work Date:</u> 2013/05/27			
S&C TECHNICIAN	3H	61.707	185.12
<u>Reference:</u> 5233550			
<u>Project Description:</u>			
mma cdu 418			
mma cdu # 418			
calibrated			
<u>Operation Text:</u>			
mma cdu 418			
<u>Work Order Text:</u>			
mma cdu 418			

**Sold To:**  
 MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401

Invoice No.:	<b>11054667</b>
Invoice Date:	<b>2013/06/27</b>
Account No.:	<b>1029608</b>
Bill Type:	<b>SIGNALS &amp; COMM</b>
Currency:	<b>CAD</b>

Labour (SD)			
S&C TECHNICIAN	2H	61.710	123.42

Reference: 5233551

Project Description:

mma cdu # 402  
 mma cdu # 402  
 calibrated & changed ps2  
 ok  
 ps2 j7095570019 qty. 1  
 handle 442-0087-00 qty. 1 27.89

Operation Text:

mma cdu # 402

Work Order Text:

mma cdu # 402

Labour (SD)			
S&C TECHNICIAN	4H	61.705	246.82

Work Date: 2013/05/28

100% Total:		\$678.78
Customer Portion:		\$678.78
CAD TAX: GST R100769694	5.00 %	\$33.94
CAD TAX: QST 1000505257TQ0507	9.975 %	\$67.71
Total:		<u>\$780.43</u>

MONTREAL MAINE & ATLANTIC RAILWAY  
ATTN: TOM TARDIF  
15 IRON ROAD  
HERMON ME 04401  
USA

Invoice Date: 2012/06/18  
Invoice No: 1800136695  
Account No: 1029608  
Billing Period: 2012/06  
Bill Type: Property Tax Rebill  
Currency: CAD

**COPY**

Total Amount of Invoice: \$9,256.47

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

2012 mun. tax recharge

<u>Lease #</u>	<u>Municipality</u>	<u>Amount</u>
KHMK350160102 538942 Class 4112	SHERBROOKE 2012 Roll 43027 9429-62-7627 000 Value \$	\$8,050.86
Sub Total:		\$8,050.86
CA Tax GST R100769694		\$402.54
CA Tax QST 1000505257TQ0507		\$803.07
Total Amount:		<u>\$9,256.47</u>

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**Please return to:** Canadian Pacific Railway Company  
P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

Invoice No.: 1000 - 1800136695  
Account No.: 1029608

Total amount of invoice: \$9,256.47 CAD  
Payment Amount: \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Sold To:**  
MONTREAL MAINE & ATLANTIC RAILWAY  
ATTN: TOM TARDIF  
15 IRON ROAD  
HERMON ME 04401  
USA

**Invoice Date:** 2012/10/12  
**Invoice No:** 1800138808  
**Account No:** 1029608  
**Billing Period:** 2012/10  
**Bill Type:** Property Tax Rebill  
**Currency:** CAD  
**Reference:** QC

**COPY**  
**Total Amount of Invoice: \$54.30**

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Entity : CPR

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
*		\$47.22
2012 Water tax		

CA Tax GST R100769694	\$2.37
CA Tax QST 1000505257TQ0507	\$4.71
<b>Total Amount:</b>	<b>\$54.30</b>

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**Please return to:** Canadian Pacific Railway Company  
P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Invoice No.:** 1000 - 1800138808  
**Account No.:** 1029608

**Total amount of invoice:** \$54.30 CAD  
**Payment Amount:** \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**INVOICE**

MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice Date: 2013/05/03  
 Invoice No: 1800141868  
 Account No: 1029608  
 Billing Period: 2013/05  
 Bill Type: Property Tax Rebill  
 Currency: CAD

**COPY**

Total Amount of Invoice: \$16,354.96

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

2013 municipal taxes Sherbrooke yard

<u>Lease #</u>	<u>Municipality</u>	<u>Amount</u>
KHMK350160102 718589 Class 4112	SHERBROOKE 2013 Roll 43027 9429-62-7627 000 Value \$	\$14,224.80
Sub Total:		\$14,224.80
CA Tax GST R100769694		\$711.24
CA Tax QST 1000505257TQ0507		\$1,418.92
Total Amount:		<u>\$16,354.96</u>

This is to advise that we store banking information from your cheque payment in a secure CPR data base. It is used by our accounting department to apply your payments to our receivables. For additional information, or to obtain access to your file or to rectify such information, please contact us at the following address or phone number.

**Inquiries to:** Ray Bruegeman, ray\_bruegeman@cpr.ca  
 Address: 7550 Ogden Dale Road SE, Calgary AB T2C 4X9  
 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133, c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc. for: \$16,354.96 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133, c/o Agency No. 20000, Detroit MI 48277

Invoice No.: 1000 - 1800141868  
 Account No.: 1029608

Total amount of invoice: \$16,354.96 CAD  
 Payment Amount: \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**INVOICE**

MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice Date: 2013/08/14  
 Invoice No: 1800143412  
 Account No: 1029608  
 Billing Period: 2013/08  
 Bill Type: Property Tax Rebill  
 Currency: CAD

**COPY**

Total Amount of Invoice: \$1,266.79

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Servitude in Sherbrooke: Tom Tardiff Municipal Taxes: - Jan. 1 to Aug. 7, 2013  
 School taxes July 1, 2013 to Aug. 7, 2013.

<u>Lease #</u>	<u>Municipality</u>	<u>Amount</u>
SER2030684202	C.S. de Sherbrooke 2013 Roll 0001 6000 0003 5949 0113	Value \$
192800	Class 4111	\$43.34
SER2030684202	SHERBROOKE 2013 Roll 43027 9429-83-1739 000	Value \$ 192800
Class 4111		\$1,058.46
Sub Total:		\$1,101.80
CA Tax GST R100769694		\$55.09
CA Tax QST 1000505257TQ0507		\$109.90
Total Amount:		<u>\$1,266.79</u>

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 Address: 7550 Ogden Dale Road SE, Calgary AB T2C 4X9  
 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc. for: \$1,266.79 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

Invoice No.: 1000 - 1800143412  
 Account No.: 1029608

Total amount of invoice: \$1,266.79 CAD  
 Payment Amount: \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**INVOICE**

MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice Date: 2013/08/14  
 Invoice No: 1800143414  
 Account No: 1029608  
 Billing Period: 2013/08  
 Bill Type: Property Tax Rebill  
 Currency: CAD

**COPY**  
 Total Amount of Invoice: \$338.81

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Access road in Sherbrooke: Tom Tardiff Municipal Taxes: - Jan. 1 to Aug. 7, 2013.  
 School taxes: July 1, 2013 to Aug 7, 2013.

<u>Lease #</u>	<u>Municipality</u>	<u>Amount</u>
MI20306855A02 18999 Class 4112	C.S. de Sherbrooke 2013 Roll 0001 6000 0003 5880 0112 Value \$	\$4.36
MI20306855A02 14681 Class 4112	C.S. de Sherbrooke 2013 Roll 0001 6000 0003 5880 0112 Value \$	\$3.37
MI20306855A02 Class 4112	SHERBROOKE 2013 Roll 43027 9429-62-7627 000 Value \$ 18999	\$168.56
MI20306855A02 Class 4112	SHERBROOKE 2013 Roll 43027 9429-62-7627 000 Value \$ 14681	\$118.39
Sub Total:		\$294.68
CA Tax GST R100769694		\$14.74

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 Address: 7550 Ogden Dale Road SE, Calgary AB T2C 4X9  
 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc. for: \$338.81 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

Invoice No.: 1000 - 1800143414  
 Account No.: 1029608

Total amount of invoice: \$338.81 CAD  
 Payment Amount: \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

**Customer Remarks:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

# INVOICE

MONTREAL MAINE & ATLANTIC RAILWAY  
ATTN: TOM TARDIF  
15 IRON ROAD  
HERMON ME 04401  
USA

Invoice Date: 2013/08/14  
Invoice No: 1800143414  
Account No: 1029608  
Billing Period: 2013/08  
Bill Type: Property Tax Rebill  
Currency: CAD

Page 2

CA Tax QST 1000505257TQ0507	\$29.39
Total Amount:	<u>\$338.81</u>

-----

**Please return to:** Canadian Pacific Railway Company  
P.O. Box 77133, c/o Agency No. 20000, Detroit MI 48277

**Invoice No.:** 1000 - 1800143414      **Total amount of invoice:** \$338.81 CAD  
**Account No.:** 1029608      **Payment Amount:** \_\_\_\_\_

PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE

Customer Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**INVOICE**

MONTREAL MAINE & ATLANTIC RAILWAY  
 ATTN: TOM TARDIF  
 15 IRON ROAD  
 HERMON ME 04401  
 USA

Invoice Date: 2013/08/14  
 Invoice No: 1800143417  
 Account No: 1029608  
 Billing Period: 2013/08  
 Bill Type: Property Tax Rebill  
 Currency: CAD

**COPY**  
 Total Amount of Invoice: \$ 189.56

**Interest:** Service charges will be applied to all overdue amounts at a rate of up to 12.00% per annum

Sherbrooke yard: Tom Tardiff School taxes - July 1 to Aug. 7, 2013.

<u>Lease #</u>	<u>Municipality</u>	<u>Amount</u>
KHMK350160102	C.S. de Sherbrooke 2013 Roll 0001 6000 0003 5880 0112	Value \$
718588	Class 4112	\$164.87
Sub Total:		\$164.87
CA Tax GST R100769694		\$8.24
CA Tax QST 1000505257TQ0507		\$16.45
Total Amount:		<u>\$189.56</u>

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 Tel. No.: (403)319-3209 Fax No.: (403) 319-3640

**Please remit to:** P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

**Payment terms:** 15 days from invoice's date

**Please make your cheque payable to Canadian Pacific Railway Company covering charges for services rendered by Canadian Pacific Railway Company, SOO Line Railroad Company, Delaware and Hudson Railroad Company, Inc. for: \$189.56 in CAD Currency.**

**Please return to:** Canadian Pacific Railway Company  
 P.O. Box 77133,c/o Agency No. 20000, Detroit MI 48277

Invoice No.: 1000 - 1800143417  
 Account No.: 1029608

Total amount of invoice: \$189.56 CAD  
 Payment Amount: \_\_\_\_\_

**PLEASE INDICATE THE ACCOUNT AND INVOICE NUMBERS ON YOUR REMITTANCE**

Customer Remarks: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MAINE

In re: )  
) Chapter 11  
MONTREAL MAINE & ATLANTIC )  
RAILWAY, LTD. )  
) Case No. 13-10670  
Debtor. )

**CERTIFICATE OF SERVICE**

I, the undersigned legal assistant to the attorneys for Canadian Pacific Railway Company and subsidiaries, certify that I have served true and correct copies of (1) the Objection of Canadian Pacific Entities to Proposed Assumption and Assignment of Contracts and Leases, and (2) Certificate of Service on the following parties, who were served electronically through the Court's ECF System as listed on the Notice of Electronic Filing on this date:

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- William H. Welte wwelte@weltelaw.com
- Elizabeth J. Wyman liz.wyman@maine.gov, liz.wyman@maine.gov

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MMA Canada  
c/o Patrice Benoit  
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3700-1 Place Ville Marie  
Montreal, Quebec, H3A 3H3, Canada

Dated at Portland, Maine this 16<sup>th</sup> day of January, 2014.

/s/ Robyn A. Pearce  
Robyn A. Pearce  
Pearce & Dow, LLC  
Two Monument Square, Suite 901  
P.O. Box 108  
Portland, ME 04112-0108  
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[rpearce@pearcedow.com](mailto:rpearce@pearcedow.com)