

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MAINE

In re:

MONTREAL MAINE & ATLANTIC
RAILWAY, LTD.

Debtor.

Bk. No. 13-10670

Chapter 11

**AFFIDAVIT OF GERALD F. KANDESTIN IN SUPPORT OF THE APPLICATION
FOR ORDER, PURSUANT TO SECTIONS 327 AND 328 OF THE BANKRUPTCY
CODE, AUTHORIZING THE EMPLOYMENT OF KUGLER KANDESTIN, LLP AS
SPECIAL COUNSEL FOR THE TRUSTEE
NUNC PRO TUNC TO AUGUST 21, 2013**

I, Gerald F. Kandestin, being duly sworn, depose and say:

1. I am of a partner in the firm of Kugler Kandestin, LLP ("Kugler Kandestin"), 1 Place Ville-Marie, Suite 2101, Montreal, Quebec H3B 2C6. I am admitted to practice law in the province of Quebec. I am authorized to make this affidavit on Kugler Kandestin's behalf.

2. I submit this Affidavit in the above-captioned chapter 11 case (the "Case") of Montreal Maine & Atlantic Railway, Ltd. (the "Debtor"), pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (hereinafter, "Fed. R. Bankr. P") and Rule 2014-1 of the Local Bankruptcy Rules for the District of Maine (the "Local Rules"), in support of Robert J. Keach's (the "Trustee") Application for Order, Pursuant to Sections 327 and 328 of the Bankruptcy Code, Authorizing the Employment of Kugler Kandestin LLP, as Special Counsel for the Trustee *Nunc Pro Tunc* to August 21, 2013 (the "Application").

Disinterestedness of Professionals

3. I am not related, and to the best of my knowledge, no attorney at Kugler Kandestin is related, to any United States Bankruptcy Judge in this District or to the United States Trustee for Region One.

4. Based on Kugler Kandestin's conflicts search conducted to date and described herein, to the best of my knowledge, neither I, nor Kugler Kandestin, nor any partner, counsel, or associate thereof, holds an interest adverse to the Debtor, its affiliates, its creditors, or any other party in interest, or their respective attorneys and accountants. Kugler Kandestin's connections with creditors and other parties in interest are disclosed below; Kugler Kandestin believes that none of those connections disqualify Kugler Kandestin under the applicable statutes and rules.

5. In accordance with Section 327(e) of the Bankruptcy Code, neither I nor any member of Kugler Kandestin represents or holds interests adverse to the interests of the Debtors or the estate with respect to the matters on which Kugler Kandestin is to be employed.

6. Kugler Kandestin does not hold a prepetition claim for fees or costs incurred in connection with this Case or the Canadian Case.¹

7. Kugler Kandestin has conducted a search of its computerized database (the "Conflict Check System") for its connection to the persons and entities listed on Exhibit A attached to this Affidavit. In addition to searches using the Conflict Check System, all of Kugler Kandestin's attorneys have each spoken regarding the list contained in Exhibit A. Each attorney has been asked to identify any connections or relationships with such persons or entities. The information listed on Exhibit A may be updated or may change during the pendency of the Case. I will update this Affidavit when necessary and promptly after I become aware of additional material information.

8. Kandestin discloses the following known connections:

- a. Kugler Kandestin served as Canadian counsel to James Howard as chapter 11 trustee for Bangor & Aroostook Railroad and its affiliates (the predecessor to MMA).

¹ Capitalized terms not specifically defined herein shall have the meaning ascribed to such terms in the Application.

- b. Kugler Kandestin has, in the past, represented an insurer facing claims from various property owners in Lac-Mégantic which may result in a subrogated claim by the insurer against the various tortfeasors, possibly including the Debtors. Kugler Kandestin would not be called to act on behalf of either the Trustee or the Debtors.

9. With respect to the parties referred to above, Kugler Kandestin has not and will not represent such party in any matters related to the Case or the Canadian Case. Moreover, Kugler Kandestin may, in the past, have served as a professional person in other matters, wholly unrelated to the Debtor or the Case, in which many other attorneys, accountants and other professionals of the Debtor, creditors, or other parties in interest also may have served or serve as professional persons.

10. Kugler Kandestin further states pursuant to Bankruptcy Rule 2016(b) that it has not shared, nor agreed to share: (a) any compensation it has received or may receive with another party or person, other than with the partners and employees of Kugler Kandestin; or (b) any compensation another person or party has received or may receive in connection with the Case.

Services to Be Rendered

11. In accordance with Local Rule 2014-3, subject to the approval of this Court, the professional services that Kugler Kandestin will render to the Trustee may include, but not be limited to, (i) representation relating to all matters of Canadian law and procedure pertaining to the Case, including, without limitation, seeking recognition of the Case and the Trustee, and seeing orders in aid of recognition, and (ii) all matters of interest to the Trustee under the Canadian Case.

Professional Compensation

12. Kugler Kandestin intends to apply for compensation for professional services rendered in connection with the Case, subject to approval of this Court and in compliance with

applicable provisions of the Bankruptcy Code, Fed. R. Bankr. P., the Local Rules, the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330, and any applicable orders of this Court. Kugler Kandestin will seek to be compensated on an hourly basis, plus reimbursement of actual, necessary expenses and other charges that Kugler Kandestin incurs in connection with the Case.

13. Kugler Kandestin's hourly rates are set at a level designed to fairly compensate it for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned and may be adjusted by Kugler Kandestin from time to time. Hourly rates to be charged (subject to annual adjustment) for the professionals who are most likely to work on this Case are CDN650.00 per hour and downward.

14. A brief biography of the Kugler Kandestin professionals who are most likely to work on this Case has been included in Exhibit B attached hereto. Given the wide range of issues facing the Trustee in the Case, I expect that other Kugler Kandestin attorneys and paralegals will also work on the Case.

15. It is Kugler Kandestin's policy to charge its clients in all areas of practice for all expenses incurred in connection with the clients' cases. The expenses charged to clients include, among other things, witness fees, travel expenses, certain secretarial and other overtime support, filing and recording fees, express mail, messenger services, and computerized legal research services and other computer services. Subject to this Court's approval and the limitations of the Court's Local Rules (including the Standard Maine Expense Level List), Kugler Kandestin will charge the Debtor for these expenses in a manner and at rates consistent with charges made generally to Kugler Kandestin's other clients.

16. Kugler Kandestin specifically reserves the right to seek fee enhancements or bonuses to the extent permitted by applicable law.

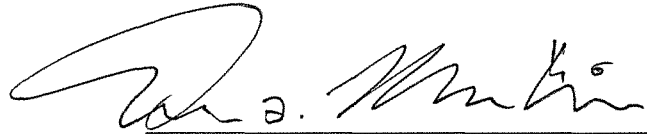
17. No promises have been received by Kugler Kandestin nor by any partner, counsel or associate thereof as to compensation in connection with the Case other than in accordance with the provisions of the Bankruptcy Code.

18. In accordance with Local Rule 2014-1(b), I certify under penalty of perjury that the foregoing is true and correct.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

[SIGNATURE PAGE FOLLOWS]

Dated: August 26, 2013

A handwritten signature in black ink, appearing to read "G. F. Kandestin", written over a horizontal line.

Gerald F. Kandestin
KUGLER KANDESTIN, LLP
1 Place Ville-Marie
Suite 2101
Montreal, Quebec
Canada H3B 2C6

DEBTOR

Montreal Maine & Atlantic Railway, Ltd.

DEBTORS' AFFILIATES

Montreal Maine & Atlantic Ltd.

Montreal Maine & Atlantic Canada Co.

Rail World Inc.

Rail World Holdings LLC

Earlston Associates L.P.

Pea Vine Corporation

Rail World Poland LLC

Rail World Estonia LLC

Rail World BV

Rail World Locomotive Leasing LLC

The San Luis Central R.R. Co.

Navirail Ou

Rail Polska Sp. Zo.o.

AS Baltic Rail

LMS Acquisition Corp.

UNITED STATES BANKRUPTCY JUDGES-MAINE

Honorable James B. Haines

Honorable Louis H. Kornreich

UNITED STATES TRUSTEE REGION 1 - PORTLAND

William K. Harrington - U.S. Trustee, Region 1

Stephen Morrell - Assistant U.S. Trustee, Portland

Jennifer Pincus - Trial Attorney, Portland

Amy Gaudrault - Bankruptcy Analyst, Portland

Sarah Farwell - Paralegal Specialist, Portland

Lynn Whiting - Legal Assistant, Portland

CREDITORS AND NOTICE PARTIES

Bangor Savings Bank

Bernstein, Shur, Sawyer & Nelson

Brotherhood of Locomotive Engineers and Trai

Eastern Maine Railway Company

Estates of David Lacroix Beaudoin

Estates of Marie Alliance, et al

Estates of Stephanie Bolduc

GATX Corporation

Indian Harbor Insurance Company

Internal Revenue Service

Maine Department of Transportation

Maine Northern Railway Company

Maine Revenue Services

Montreal Maine & Atlantic Railway Ltd.

New Brunswick Southern Railway Company
State of Maine
United States of America
Unofficial Committee of Victims
Wheeling & Lake Erie Railway Company
XL Insurance Company, Ltd.
202 Harlow Street
AC Electric Corp.
ALK Technologies
Abercorn, Village
Acadian Springs
Advanced Railcar Tooling
Aetna
Aetna Inc.
Airgas East
Airtek
Allen, Jordan
Alliance Benefit Group
American Express
American Industries Midland
American Short Line & Regional RR Assoc.
Ames, Ronald Jr.
Anderson, Gregory
Anderson, Joshua
Anderson, Victor
Andersons
Applied Industrial Technologies
Archer, Clayton Sr.
Archer, Steven
Armand Duhamel & Fils Inc.
Arnold, Glendon
Arnold, Stephen
Atlantic Communications Inc.
Atwood, Christopher
Auberge H.J.P. Inc.
Austins Rubbish & Roll-Off Service
Bacon Printing Company
Baker, Newman, Noyes LLC
Bangor Hydro-Electric
Bangor Hydro-Electric Co.
Bangor Pipe & Supply, Inc.
Baranek, Jocelyne
Barker, Steven
Barnett, Brad
Bartlett, Kerry
Beals, Jonathan
Beaudry, Jason

Beaulie, Fernand
Beaulieu, Gregg
Bedard, Sandy (for Michel Guertin, Jr.)
Bell Canada
Bell Canada
Bell Mobilite Paging
Bell Mobility
Belt Railway Co. of Chicago
Bensen, Bradford
Benson, Anders
Betschner, Robert J.
Birkel, Jason
Bishop, James
Bishop, Tyler
Black Box Canada Corp.
Black Box Corporation
Black's Transfer Ltd.
Black, David
Black, Jeffrey
Black, Thomas
Blackie, Jacob
Blake, Andrew
Boone, Benjamin
Bourdon, Yves
Boutiller, Everett Jr.
Brackett, Kenneth
BRACKETT, KRIS
Brawn, Daniel
Breen, Derek
Breton, Derek
Breton, Real (for Genevieve Breton)
Brewer, Jeffrey
Briggs, Jarod
Brisley, Roy
Brooks, Cynthia
Brown's Welding & Steel, Inc.
Brunswick Terminal, Inc.
Budge, Paul
Budget Document Technology
Bumford, Jason
Burkhardt, Edward
Burkhardt, Edward
Burlington Northern Santa Fe
Burpee, Dennis
Burpee, Jay
Burpee, Matthew
Bussell, Christopher

Exhibit A to Kandostin Affidavit

Butler, Rob
Butler, Robert
C. Daigle & Fils Inc.
C.S. Des Sommets
Cadieux, Eric
Cahill, Sean
Cail, Michael
Cain, Warren Sr.
Caldwell, Christopher
Calkins Sand & Gravel, Inc.
Cameron, Richard
Campbell, Robert
Canadian National
Canadian National Railways
Canadian Pacific Ltd.
Canadian Pacific Railway
Canadian Pacific Railway
Canadian Pacific Railway Co.
Canteen Service Co.
Canton De Bedford
Canton De Hampden
Canton De Lingwick
Canton De Westbury
Carr, Christopher
Carroll, Michael
Casey Associates
Castilaw, David
Cattron Theimeg
Caverly, Cathy
Central ME Septic & Portable
Central Maine Power
Chasse, Rodney
Chouinard, David
Cianchette, Michael
Clark, Bryce
Clark, F. Alan
Clark, Jarrad
Clean Harbors Environmental Svcs.
Cleary, William
Clement, Richard
Clement, Samuel
Clifford Bottling Ltd.
Cline Chiropractic Center
Coiley, Michael
Cole International, Inc.
Cole Land Co.
Collier, Keith

Exhibit A to Kardoskin Affidavit

Collier, Marvin
Collier, Todd
Communication Plus
Condon, Albert
Condor Signal & Communications
Conlogue, Hazen
Conlogue, Paul
Coop, Regionale D'Electricite
Copeland, James
Corbin, Michael
Cormier, Shane
Cote, Robert
Cottle, Timothy
Cousins, Douglas
Cousins, Douglas
Covington & Burling
Cox, Kevin
Cullen, Adam
Cullen, Jerry
Cunningham, Vernon IV
Currie, Stephen
Custeau, Jeremy (Estate of Real Custeau)
Custeau, Richard (Est. of Real Custeau)
Custeau, Simon (Estate of Real Custeau)
Custeau, Sylvie (Estate of Real Custeau)
Cyr, Christopher
DJI, Inc.
DPTS Marketing, LLC
Dakota Petroleum Transport Solutions LLC
Dakota Plains Marketing, LLC
Dakota Plains Transloading, LLC
Damboise, Jeannot
Damon, Joshu
Dan Pepin Excavating
Darneille, John
Davanac, Inc.
De Vors, Lane
Deabay, Chad
Deabay, Eric
Deabay, Joel
Dead River Company - MLKT
Debroussailleurs GSL, Inc.
Delaware & Hudson RWY Co-Car A
Dell Canada
Dell Canada
DELL FINANCIAL SERVICES
Dell Marketing L.P.

Exhibit A to Kandestin Affidavit

Demers, Kevin
Derek Thomas Deringer
Dick's Taxi
Dietterich, David
Dion, Omar
Distribution D'Eau R.C. Inc.
Dome, Warren
Donohue Railroad Equipment
Doore, Wayne Jr.
Dow, Andrew
Doyon Caron, William
Dubois Poulin, Therese (Denise Dubois)
Dumas-Chaput, Alexia (Mathieu Pelletier)
Durant, Jeffrey
Durox Company
EPA New England, Region 1
Earl Gerrish & Sons, Inc.
East Millinocket Waste Water
Eastern ME Electric COOP
Ed Pelletier & Sons Co.
Edwards, Dennis
Edwin Bohr/Electronics, Inc.
Electro Wire, Inc.
Electro-Mag
Ellison, Robert
Emery, Gary
Emery, Joseph, Jr.
Emery, Kevin
Enterprise Fleet Services
Enterprise Rent-A-Car
ENTERPRISE RENT-A-CAR
Enterprises Electriques
Entreprises Electriques
Equipements Labrecque Inc.
Excavation Roger Lussier
F.W. Webb Company
Fairfield Inn Bangor
Fairpoint Communications
Fairpoint Communications
Fairpoint Communications
Falkner Laboratories, Inc.
Farmer, Zachary
Farrar, Darrell
Farrell, Rosenblatt & Russell
Fastenal Company
FedEx
Ferguson, Charles III

Exhibit A to Kandestin Affidavit

Fessenden, John
Files, Brian Jr.
First Union Rail
Fitzpatrick, Martin Jr.
Flex Leasing I, LLC
Flynn Wirkus Young
Foran, Justin
Forrest, Paul
Fortin, Mark
Fortin, Thomas
Fortin-Bolduc, Lisette (Stephane Bolduc)
Foss, James
Foster, David
Four Points Sheraton
Fournier, Lomen
Fowles, Anthony
Fred's Plumbing & Heating
Furrow, Matthew
G.H. Berlin Windward
GATX Corporation
GE Transportation Parts, LLC
GNB Industrial Power
GWI Leasing Corporation
Gagon, Scott
Gardner, M. Donald Jr.
Gaspar, Glenn
Gelo, Dennis
General American Marks Corp.
Genesis Technologies, Inc.
Genessee & Wyoming Railroad
Gentle, Heath
Giberson, Tyler
Gibson, Gerald
Gifford, Kevin
Gilman Electric Supply
Glidden, Peter
Goff, David
Goodine, Anthony
Goodine, Todd
Gosselin Bicycles (1987) Inc.
Gould, Charles
Gowling Lafleur Henderson LLP
Gowling Lafleur Henderson LLP
Gowling Lafleur Henderson LLP
Graham-White
Grand Elk Railroad
Grand Trunk Western

Exhibit A to Kandostin Affidavit

Graves Service Station
Gray, Christopher
Gray, Everett Jr.
Graymont (QC) Inc., C/O M05724C
Greaney, John Jr
Green Mountain Railroad
Green, Clifton
Greene, Stepphen
Griffiths, Norman
Grimard, Marie-Josée (Henriette Latulipp
Grindrod, Robert
Grindrod, Robert C.
Groupe Signalisation Estrie
Guay Fire Equipment
Hafford, Edward
Hall, Dale
Hall, Eddie
Hall, Richard Jr.
Harper, W. Sean
Harris, Stephen
Harsco Technologies
Hartin, James
Haynes Corporation
Heal, Duane
Heal, Matthew
Helm Financial Corporation
Henderson, John II
Henke, Troy
Herbert, Shawn
Herbest, Kevin
Herbest, Ralph
Herbest, Shane
Hill, Gary
Holliston Sand Co., Inc.
Houghton, David
Houlton Water Company
Hovey, Travis
Howard, James E.
Howard, Steven
Hudon Desbiens St-Germain
Hunter, John
Hunter, Mychal
Huntley, Lance
Hurd, Ryan
Hussey, Kim
Hussey, Luke
Hydro Quebec

Hydro Quebec
Hydro-Sherbrooke
IRECO, LLC
Independent Machine Company
Industry-Railway Suppliers, Inc.
Ingersoll, Kevin
Internal Revenue Service
International Secretary
Ireland, David
Ireland, Kenneth
Ireland, Randy
JMA Rail Products
JP Morgan Chase Bank
Jackman Utility District
Jackson International
James E. Howard LLC
Jandreau, Bruce
Jandreau, Dwayne
Jason C. Webster, Esq.
Jaychris Indus-Rail Supply Inc.
Jewell, Allison
Johnson Packing & Ind Prod Inc.
Johnson, Dell
Johnson, Steve
Johnston, David
K & L Electronics Sales/Service
Kaelin, Michael
Karam, Alan
Keller, Jerry
Kennedy, Jeremy
Kennedy, Roland
Keystone Spikes Corporation
Kim Hotstart Manufacturing
Klemm, Thomas
Knowles, Barry Jr.
Konecrans, Inc.
Koppers Industries, Inc.
LMS Acquisition
LabelMaster
Labonte, Christopher
Labonte, Lynne
Labrie, Richard J.
Lafontaine & Fils Inc.
Lagaasse, Jason
Lalime, Michael
Landry, Luke
Lane Construction Corp.

Exhibit A to Kandestin Affidavit

Lane, Robert
Lapointe, Traves
Lareau & Fils Inc.
Larrabee, Stephen III
Lawler, Jeffrey
Lawlor, Christopher
Lawlor, Clay
Leblanc, Normand
Lee, Jayson
Lee, Steven
Leighton, Anthony
Lessard, Steve
Letarte, Richard
LexisNexis Screening Solutions
Linde Canada
Littfield, Mike
Lunn, Wayne
Lyford, Corey
Lyford, Dennis
MSC Industrial Supply Co.
Madawaska Water Dsitrcit
Madore, Daniel
Madore, Paul
Magasin Bell Place Belvedere
Magnus/Farley, Inc.
Maine DEP
Maine Material Handling, Inc.
Maine Northern Railway
Maine Public Service Co.
Maine Track Maintenance
Maine Trailer
Maine Water
Maine, State of
Maine, State of
Maine, State of
Maine, State of
Maine, State of
Maintenance Connection
Manzo, Anthony
Mark David Canada
Marquis, Michael
Marrs, Philip
Marsh, Johnny
Marshall, Randy
Martell, Gordon
Martin, Dana
Martin, Georgette (for David Martin)

Martin, Travis
Matheson Tri-Gas, Inc.
Mayberry, Richard Jr.
Mayberry, Richard Sr.
Mayo Regional Hospital
McCan Equipment Ltd.
McCannel, Jacob
McCleary, Paul
McCluskey, Michael
McCluskey, Tyler
McGillicuddy, Paul
McGonigle, Joseph
McKay, Irvin
McLaughlin, David
McLaughlin, Joseph
McLeod, Mike
McMannus, Chad
McNally, Randy
Medisys
Merrill, John
Michaud, Jacob
Mickelson & Company, LLC
Mid-American Rail Consultants
Mid-Michigan Railroad
Midwest Railcar Corp.
Miller Felpax
Milo Water District
Milton, Danny
Minister of Revenue of Quebec
Mitchell A. Touns, Esq.
Mitchell A. Touns, Esq.
Modern Track Machinery
Molinaro, Anthony
Monahan, David
Montreal, Maine & Atlantic Canada Co.
Montreal, Maine & Atlantic Corporation
Morse, Jay
Mun De Saint-Paul-D'Abbotsford
Mun de Saint-Etienne-De-Bolton
Mun. De Mont-Saint-Gregoire
Mun. De Sainte-Brigide
Mun. Notre-Dame De Stanbridge
Muni. Du Canton De Potton
Municipalite D'Ange-Gardien
Municipalite D'Austin
Municipalite D'Eastman
Municipalite De Bolton-Ouest

Municipalite De Brigham
Municipalite De Bury
Municipalite De East Farnham
Municipalite De Frontenac
Municipalite De Milan
Municipalite De Nantes
Municipalite De Sainte-Sabine
Municipalite De Stukely
Murphy, William
N.H. Bragg & Sons
Nadeau, Jay
Nanni, Joseph
Nelson, Michael
Nevens, Jeffery
New Brunswick Southern Railway
New Brunswick Southern Rwy Co.
New England Central Railroad
New England Detroit
New York & Atlantic Railway
Newgistics Freight Services
Nichols, Kevin
Nickerson, Galen
Nickerson, Kevin
Nolet, Madame Esther
Nordco Rail Services, LLC
Nordco, Inc.
North Star Battery Company
Northeast Coffee Company
Northeast Laboratory Services
O'Brien, John
O'Brien-Lunn, Wanda
O'Leary, David
Oakes, Gregory
Oaks, Bruce
Office of U.S. Attorney
Office of U.S. Trustee
Osborne, Sara
Ott Communication
Ouellette, Adam
Ouellette, Jacob
Ouellette, Kenneth
Ouellette, Michael
Oxy-Centre Inc.
Oxymax
PC Connection
PRC Industrial Supply, Inc.
Paccagnella, Timothy

Exhibit A to Kandestin Affidavit

Papeterie Coupal Inc.
Paquet, Karine (for Roger Paquet)
Parady, David Jr.
Parsons, Larry
Payflex Systems USA, Inc.
Pearson-Emery, Amanda
Pelletier, Richard
Pendergraft, Darrel
Penn Machine Company
Pennsylvania Rail Car Co.
Pepin, Sonia (Estate of Real Custeau)
Performance Packaging
Perkan Inc.
Perkins, Jason
Perkins, John
Petro Sud-Ouest Inc.
Petroles R. Turmel Inc.
Petroles Sherbrooke
Petroleum Transport Solutions, LLC
Pevevett, Peter
Phoenix, Christian
Pine Tree Waste
Plexus Groupe LLC
Plourde's Rubbish & Recycle
Plourde, Thomas
Porter, Kenneth Jr
Porter, Mark
Porter, Rodney
Porter, Troy
Potter, Torrie
Poutre, Josee
Power Rail Distribution, Inc.
Praxair
Progress Rail Leasing
Progress Rail Services
Proteau, Joannie (for Maxime Dubois)
Quint, Timothy
RAS Data Services
RWC, Inc.
Rail Temps, Inc.
Rail World Locomotive Leasing
Rail World, Inc.
Rail World, Inc.
Railcar Management, Inc.
Railway Association of Canada
Ramsay Welding & Machine, Inc.
Raymond, Paul

Reardon, Edward
Records Management Center
Recuperation 2000 Inc.
Reliance Standard Life
Remington, Scott
Reynolds, John
Rhoda, Christopher
Richard, Nathan
Richards, Aaron
Roberts, Kerne
Robertson, Kirby
Robinson, Karl
Robinson, Kendall
Robinson, Ronald
Robinson, Thomas Jr.
Robinson, Travis
Rochester & Southern Railroad
Rochester Midland Corporation
Ross Express
Rossignol, Todd
Roy, Annick (for Jean-Guy Veilleux)
Roy, Paul
Roy, Reggis
Roy, Rejean (Estate of Melissa Roy)
Roynat Inc.
Rudman & Winchell, LLC
Ruel, Luc
Rushmore, Richard
Russell, Brett
Russell, Kilby
Russell, Richard
Ryan, Gaynor
SOO Line Railroad
Sandy, Keith
Sani Estrie
Sansom, Mark
Saratoga & North Creek Railway
Saucier, David
Scalia, Timothy
Schmidt, Robert
Schultz, John
Scribner, Kenneth
Securo-Vicision
Segee, Carl
Seneca Railroad and Mining
Sessenwein Inc.
Severance, Dale

Sheahan, Melody
Shelley, Matthew
Shields, Corey
Shorey, Ryan
Short Line Data Systems
Sierra Communications, Inc.
Signalisation De L'Estrie Inc.
SimplexGrinnell
Sinclair, Donald
Smickle, Kevin
Smith, Gary
Smith, Kevin
Smith, Larry
Snow, Peter
Sogetel Inc.
South Buffalo Railway
Spaulding Radiator Shop, Inc.
Speed, James
Speed, Kendra
Springfield Terminal Railway
Sprout, Michael
St. AMant, Andrew
St. Joseph Ambulatory Care
St. Lawrence & Atlantic RR
St. Pierre, Rogers
Stahl, Randall
Stan Campbell
Stan Campbell
Stanbridge Station
Standard Car Truck Co.
State of Maine
Stevens, Craig
Stevens, Justin
Stevens, Tory
Strato, Inc.
Strout, Kenneth
Stupakewicz, David
Sudsbury, James
Swallow's Electric, Inc.
Systemes Telephoniques
T.T.M., Inc.
TEC Associates
THG Corporation
TTX Company - Agent for UP
TTX Company - Agents for ADMX
TTX Company - Agents for CSXT
TTX Company - Agents for NS

Exhibit A to Kandestin Affidavit

Tardif, Thomas
Tardiff, Roger
Tarr, Brenda
Tarr, Joey
Taxi Bedford
Taxis Megantic Enr.
Telephone Components
Telspan
Terrio, Joseph
Tesco
Tessco
Theriault, Matthew
Thomas, Franklin
Thomas, Robert
Thompson, Kimberly
Thurlow, Charles
Town of Brownville
Tozier, Nancy
Traction
Transportation Lease Systems
Triangle Engineered Products
Trucott, Eric
Turmel Y. Auto Electric
UMB Global Trade, Inc.
UPS
Unifirst Corporation
United Steel and Fasteners
Vachon, Mario
Valero Marketing & Supply
Vallieres, Mireille
Valmark Advisors, Inc.
Van Buren Light & Power
Van Buren Water District
Veilleux, Sophie (for Richard Veilleux)
Veinote, Kenneth
Verizon Wireless
Vermont Department of Taxes
Vermont Electric Cooperative
Verrill Dana LLP
Verso Paper
Veysey, Mitchell
Videotron Ltee
Ville De Bedford
Ville De Bromont
Ville De Cookshire - Eaton
Ville De Cowansville
Ville De Dunham

Exhibit A to Kandochin Affidavit

Ville De Farnham
Ville De Lac Brome
Ville De Lac-Megantic
Ville De Magog
Ville De Saint-Hyacinthe
Ville De Saint-Jean-Richelieu
Ville De Saint-Jean-Richelieu
Ville De Scotstown
Ville De Sherbrooke
Ville De Sutton
Ville Saint-Pie
W.B. Mason Co., Inc.
Wabtec Global Services
Warwood Tool Company
Washburn, Jerry
Washburn, Shaun
Watson, Ed
Wellness Corporation
Western Petroleum Company
Western-Cullen-Hayes, Inc.
Weymouth, Byron III
Wheeler, Jeffrie
Wheeling & Lake Erie Railway Company
White, Bruce
White, R. Michael
White, Randy
Whitmire, Mitchell
Wilcox, John
Wilcox, Michael
Wiles, Brian
Willette, Gary
Willette, Mark
Willey, S.
Wilson, Jeremey
Wilson, Wade Sr.
Winterport Boot Shop
Wisconsin Central
Woodard, Arthur
Woodard, Robbie
Woodbury, Deborah
Worcester, Allen Jr
World Fuel Services Corporation
Worster, Allen Jr
Worster, Todd
Wright, James
XL Group Insurance Company
XL Surplus Lines

Exhibit A to Kardostin Affidavit

YRC Freight
Yocum, Fred
Yocum, Frederic Jr.
York, William
Young, James Jr.
Zelkan, John
Zwicker, Eli Jr.
Nathaniel R. Hull Esq.
Robert J. Keach
Roger A. Clement, Jr. Esq.

Exhibit B to Kandestin Affidavit

Biographies of the Kugler Kandestin Professionals

Gerald F. Kandestin

Gerald Kandestin obtained a Bachelor of Civil Law degree from McGill University in 1974, with both a University Scholarship and the Carswell Prize for high standing. He has been a member of the Quebec and Canadian Bar Associations since 1975 and is a senior member of Kugler Kandestin's executive committee.

Gerald heads up the practice areas of bankruptcy, insolvency and corporate restructurings, secured lending, security enforcement and related litigation. He has been involved in virtually every aspect of bankruptcy, insolvency and corporate restructurings. He regularly acts for major banks, asset-based lenders, factoring companies and other lenders in virtually every aspect of documenting and enforcing secured transactions. He is also heavily involved in commercial litigation, particularly those related to insolvency and security enforcements.

In 2004, Gerald appeared before the Supreme Court of Canada in what led to that Court's precedent setting decision in Peoples Department Stores dealing with the duties of corporate directors in the "zone of insolvency". More recently, Kugler Kandestin was appointed by the US Bankruptcy Court for the Southern District of New York as Canadian legal counsel to the US bankruptcy trustee/liquidator of the Bernard Madoff entities.

Gerald is a long-time member of the exclusive Insolvency Institute of Canada, having recently completed two terms as a director and its secretary, and is a member of both the American Bankruptcy Institute and Insol International. He is a founding member and past president of the Montreal branch of the Canadian Turnaround Management Association. He is also a past president of the Lord Reading Law Society and has served two terms as treasurer of the Montreal Bar Association.

Gerald was a member of a special committee of the Insolvency Institute of Canada advising the Canadian government's Minister of Industry, Trade and Commerce on recent amendments to the Canadian Bankruptcy and Insolvency Act and the Canadian Companies' Creditors Arrangement Act.

The Canadian and international legal community has consistently recognized Gerald as a leading attorney. Best Lawyers in Canada includes him as one of the leading Canadian lawyers in the areas of banking, insolvency and financial restructuring. Lexpert ranks him as a top bankruptcy and insolvency practitioner. Chambers Global and The World's Leading Lawyers for Business cite him as one of Canada's leading insolvency/restructuring attorneys.

Gerald continues to be active in community and charitable endeavours. He is a past president of the Montefiore Club of Montreal and currently serves as a member of the Maimonides Hospital Foundation Board.

Gordon Levine

Gordon is a Partner and member of the firm's Executive Committee, practicing commercial law, specializing in insolvency and restructuring and commercial litigation.

With substantial experience in all aspects of insolvency matters, Gordon has represented businesses, trustees, monitors, receivers, financial institutions, suppliers and other secured and unsecured creditors in a variety of mandates, and has represented such clients in litigation at all court levels, including the Quebec Court of Appeal, Federal Court of Canada and the Supreme Court of Canada.

In 2012, Gordon was invited to join the Insolvency Institute of Canada, the leading association of insolvency practitioners in the country.

After being named by the United States Bankruptcy Court for the Southern District of New York as Canadian Special Counsel for the trustee of Bernard L. Madoff Investment Securities, Gordon obtained foreign recognition in Canada for the Madoff trustee who he continues to represent in Canada.

Gordon also represents businesses in a variety of corporate, real estate, leasing and general commercial matters.

Married with two daughters, Gordon has been and remains actively involved in several charitable and community organizations, as volunteer, committee member, board member and executive member, including the YM-YWHA, Federation CJA, the West Island J.C.C., and Jewish Family Services. Presently, Gordon is the President of the B.D.H. Community Foundation.