

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-06-000895-173

SUPERIOR COURT

(Class Action)

EMANUEL FARIAS, domiciled and
residing at 1280 Sherwood Crescent, in
the Town of Mount-Royal, Province of
Quebec, H3R 3C5

Plaintiff

v.

**FEDERAL EXPRESS CANADA
CORPORATION dba FEDEX EXPRESS**,
a legal person, duly constituted according
to law, having an establishment at 1 Place
Ville-Marie, in the City of Montreal,
Province of Quebec, H3B 3Y1

Defendant

**ORIGINATING APPLICATION OF A CLASS ACTION LAWSUIT
(Article 583 C.C.P.)**

**TO THE HONOURABLE JUSTICE OF THE SUPERIOR COURT OF QUEBEC
DESIGNATED TO PRESIDE THE PRESENT CLASS ACTION, SITTING IN AND FOR
THE DISTRICT OF MONTREAL, PLAINTIFF RESPECTFULLY SUBMITS THE
FOLLOWING:**

I. INTRODUCTION

1. The present class action seeks to recover customs duties and/or processing fees unlawfully collected by the Defendant in flagrant violation of Chapter 2, Annex 2-A of the *Comprehensive Economic and Trade Agreement* (hereinafter, "**CETA**") and of Sections 216, 219, 227.1 and 228 of the *Consumer Protection Act* (hereinafter, "**CPA**"), and to collect punitive damages in light of the Defendant's systematic violation of the provisions of the CETA and the CPA over the course of many months, thus affecting numbers of Quebec customers;

II. THE AUTHORIZATION JUDGMENT

2. The Superior Court of Quebec (the Honourable Chantal Tremblay) authorized the Plaintiff to institute the present class action against the Defendant Federal Express Canada Corporation (hereinafter, "**FedEx**"), on behalf of the following members (hereinafter, the "**Class**");

"All natural persons, legal persons established for a private interest, partnership and associations or other groups not endowed with judicial personality residing in Quebec who, from September 21, 2017, until December 20, 2018, were charged and paid customs duties and/or processing fees collected by Federal Express Canada Corporation in respect of the import of any goods originating from a European Union country or a beneficiary of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA)"

3. The following questions are to be dealt with collectively at this stage. In order to ease the reading throughout the present proceeding, Plaintiff has taken the liberty to restructure the order of the collective questions as follows :
 - 3.1 Is FedEx a merchant governed by the Consumer Protection Act (CPA)?
 - 3.2 Are certain members of the Class consumers governed by the CPA?
 - 3.3 Was/is FedEx entitled to charge and collect customs duties and/or processing fees from members of the Class who purchased goods originating from a European Union (EU) country or other beneficiary of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) after its coming into force?
 - 3.4 Did FedEx, in charging and collecting customs duties and/or processing fees from September 21, 2017, breach the terms of CETA and/or the obligations of the mandatary towards its mandator?
 - 3.5 Did FedEx fail to comply with the requirements of the CPA by charging and collecting from September 21, 2017, customs duties and processing fees from members of the Class who purchased goods originating from a EU country or other beneficiary of the CETA?
 - 3.6 Are Plaintiff and the members of the Class entitled to recover the amounts so charged and paid to FedEx that were not yet reimbursed ?
 - 3.7 Is FedEx liable to pay punitive damages to consumer members of the Class and if so, what amount of punitive damages should FedEx be condemned to pay, collectively?

Question 3.1 : Is FedEx a merchant governed by the Consumer Protection Act (CPA)?

and

Question 3.2 : Are certain members of the Class consumers governed by the CPA?

4. At all relevant times, FedEx provided services to consumers and businesses throughout Canada, including Quebec, and has its headquarters located in Halifax, Nova Scotia, the whole as appears from a CIDREQ report communicated herewith as **Exhibit P-1**;
5. FedEx holds itself out as the world's largest express transportation company and is part of the larger FedEx Corporation group, which reports corporate-wide consolidated revenues over USD \$60 billion in fiscal 2017 alone. For its part, FedEx reports annual revenues for fiscal 2017 of USD \$34.8 billion, the whole as appears from an excerpt from the 2017 annual report of FedEx Corporation and a page from the FedEx website communicated herewith *en liasse* as **Exhibit P-2**;
6. FedEx and others within the FedEx Corporation group serve 228 countries and handle more than 8.5 million shipments daily. FedEx also has 61 stations, 3 call centers and 1,141 drop-off locations throughout Canada, including Quebec, notably at 1 Place Ville Marie in Montreal, Quebec, H3B 3Y1, the whole as appears more fully from the FedEx fact sheet and an excerpt from FedEx's website, communicated herewith *en liasse* as **Exhibit P-3**;
7. Thus, by virtue of the fact that as and from September 21, 2017, FedEx's business has been to provide products and/or services to, *inter alia*, individuals in the Province of Quebec for purposes other than their business, FedEx is and has always been a "Merchant", pursuant to the CPA;
8. Moreover, all natural persons members of the Class, such as the Plaintiff, who have been charged by FedEx, from September 21, 2017 on, with customs duties and/or processing fees, the import of any goods originating from the EU or a beneficiary of the CETA, for purposes other than their business, are governed by the CPA;

Question 3.3 : Was/is FedEx entitled to charge and collect customs duties and/or processing fees from members of the Class who purchased goods originating from a European Union (EU) country or other beneficiary of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA) after its coming into force?

and

Question 3.4 : Did FedEx, in charging and collecting customs duties and/or processing fees from September 21, 2017, breach the terms of CETA and/or the obligations of the mandatary towards its mandator?

9. CETA provides that no tariffs or customs duties are to be imposed on goods originating from an EU country or other CETA beneficiary which are imported into Canada;
10. Plaintiff refers to, without limitation, Chapter 2, Annex 2-A of CETA;
11. Annex 2-A of CETA provides, *inter alia*, that :

<p>2. Except as otherwise provided in this Annex, the Parties shall eliminate all customs duties on originating goods, of Chapters 1 through 97 of the Harmonized System that provide for a most-favoured-nation ("MFN") rate of customs duty, imported from the other Party upon the date of entry into force of this Agreement</p>	<p>2. Sauf disposition contraire dans la présente annexe, les Parties éliminent tous les droits de douane sur les marchandises originaires des chapitres 1 jusqu'à 97 du Système harmonisé pour lesquelles un taux de droit de douane de la nation la plus favorisée (NPF) est prévu, importées du territoire de l'autre Partie à compter de la date d'entrée en vigueur du présent accord.</p>
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12. As appears from the attached Government of Canada News Release communicated herewith as **Exhibit P-4**, nearly all provisions of CETA came into effect as of September 21, 2017, such that 98% of tariff lines for goods originating from the EU or other CETA beneficiary and imported into Canada became duty free as and from such date;
13. Notwithstanding the coming into force of CETA on September 21, 2017, FedEx has continued to systematically charge and collect custom duties and/or processing fees from members of the Class, including from Plaintiff, in respect of imported goods originating from the EU or other beneficiaries of CETA;
14. For example, in Plaintiff's case :
 - a. On December 1, 2017, Plaintiff purchased goods (men's clothing) online at shop@bergbergstore.com for personal use or purposes other than his business, as appears from the order confirmation form and Berg and Berg's invoice, communicated herewith *en liasse* as **Exhibit P-5**. See also the attached photos communicated herewith *en liasse* as **Exhibit P-6**;
 - b. Said goods ordered online by Plaintiff originated from the EU, as appears from the Berg and Berg's invoice (P-5) and the photos (P-6, *en liasse*), and therefore, should have been exempted from customs duties and/or processing fees pursuant to the CETA;
 - c. FedEx has charged and collected customs duties and processing fees for said goods ordered online by Plaintiff, as appears from the invoice issued by FedEx to Plaintiff dated December 6, 2017 (the "**Invoice**"), communicated herewith as **Exhibit P-7**;

- d. As appears from the Invoice (P-7), Plaintiff is deemed to have appointed FedEx as its "*mandataire légal*" for the performance of customs clearance, unless either the Plaintiff or FedEx had previously advised the other in writing;
 - e. Furthermore, the text of the Invoice (P-7) informs that FedEx is collecting both customs duties and processing fees from Plaintiff in order to forward duties and taxes to the Canadian Border Services Agency (hereinafter, "**CBSA**") on behalf of the Plaintiff, the whole as appears from the Invoice (P-7);
 - f. The text of the Invoice (P-7) also informs that all customs duties and processing fees are due by the receiving party (in this case, the Plaintiff) immediately upon delivery of the goods transported by FedEx, given that FedEx has already, by that time, "*paid duties/taxes and GST to Canada Customs and Revenue Agency*" (hereinafter, "**CCRA**") on behalf of said receiving party, the whole as appears from the Invoice (P-7);
15. Thus, instead of respecting the provisions of CETA, FedEx unlawfully charged customs duties and/or processing fees to the Plaintiff and other Class members;
 16. Moreover, by misleading Plaintiff and other Class members to pay customs duties and processing fees not due, FedEx has breached its obligations as a mandatary as set forth in the *Civil Code of Quebec* ("**CCQ**");
 17. Indeed, independent of FedEx's violations of CETA, the mere fact of having charged and collected from Class members customs duties not owed by the latter constitutes a breach of FedEx's mandatary obligations;
 18. Moreover, the statement provided by FedEx with Invoice (Exhibit P-7) that processing fees (\$10.00) were owing by Plaintiff due to FedEx for "collecting and forwarding duties and taxes to the *Canada Border Services Agency* on your [clients'] behalf" confirms that additional sums, over and above amounts for customs duties not owing, were collected for processing custom duties (and taxes);
 19. According to FedEx however, this statement appearing on the Invoice (Exhibit P-7) is false and any processing fee (\$10.00) was purportedly paid solely by those who did not have an account with FedEx;
 20. Not only is this allegation contradicted by the very document provided to Class members at the time of the transactions at issue (i.e. the Invoice – Exhibit P-7) but it is also specifically not made known to Class members at the time of such transactions, the whole in violation of the CPA and/or CCQ;
 21. Either way, even if FedEx's statement (in bold face type) on the Invoice (Exhibit P-7) is untrue and notwithstanding the reimbursement the Class members might have received for the customs duties they were wrongfully charged, the fact that FedEx also unlawfully collected "processing fees" (either for processing customs

duties or because they had no account with FedEx) constitutes a breach of its mandatory obligations;

Question 3.5 : Did FedEx fail to comply with the requirements of the CPA by charging and collecting from September 21, 2017, customs duties and processing fees from members of the Class who purchased goods originating from a EU country or other beneficiary of the CETA?

22. As more fully detailed at paragraphs 4 to 7 herein, at all relevant times, FedEx has been a “merchant” governed by the CPA;
23. As more fully detailed at paragraph 8 herein, all natural persons members of the Class who have been charged by FedEx, as and from September 21, 2017, with customs duties and/or processing fees for the import of any goods originating from the EU or a beneficiary of the CETA, for purposes other than business, are governed by the CPA;
24. Section 216 of the CPA provides that for the purposes of the CPA's sections governing the prohibited business practices (Sections 219 to 251), a representation includes an affirmation, a behavior or an omission;
25. Section 219 of the CPA provides that no merchant may, by any means whatever, make false or misleading representations to a customer;
26. Section 227.1 of the CPA provides that no person may, by any means whatever make false or misleading representations concerning the existence, charge, amount or rate of duties payable under a federal or provincial statute;
27. Section 228 of the CPA provides that no merchant may fail to mention an important fact in any representation made to a customer;
28. FedEx has violated sections 216, 219, 227.1, and 228 of the CPA by :
 - a) wrongfully informing Class members through its invoices (see for example P-7) that it was collecting both customs duties and processing fees from them in order to purportedly forward duties and taxes to the CBSA;
 - b) wrongfully informing Class members through its invoices (see for example P-7) that all customs duties and processing fees were due by the Class members immediately upon delivery of the goods it transported, given that FedEx has allegedly already paid, by that time, CCRA;
 - c) charging and collecting from Class members customs duties contrary to CETA;
 - d) charging and collecting from Class members processing fees (for whatever reason) which were not owing;
29. As and from September 21, 2017 on, instead of respecting the public order provisions of the CPA, FedEx sent Class members deficient and misleading

invoices, and charged and collected customs duties and processing fees not owed by Class members;

30. Thus, FedEx failed to comply with the requirements of the CPA with respect to all consumers governed by the CPA members of the Class who have been charged by FedEx, as and from September 21, 2017 on, with customs duties and/or processing fees for the import of any goods originating from the EU or a beneficiary of the CETA, for purposes other than their business;

III. **Question 3.6 : Are Plaintiff and the members of the Class entitled to recover the amounts so charged and paid to FedEx that were not yet reimbursed?**

31. For the reasons set forth at paragraphs 22 to 30 herein and pursuant to Section 272 CPA, all consumers governed by the CPA and members of the Class who have been charged by FedEx, as and from September 21, 2017 on, with customs duties for the import of any goods originating from the EU or a beneficiary of the CETA, for purposes other than their business, and that have not yet been reimbursed by FedEx, are entitled, pursuant to the CPA, to have their obligations reduced from the amount they have been unlawfully charged by FedEx for the customs duties;
32. Moreover, the Class members referred to at paragraph 31 above are entitled, for the same reasons set forth in paragraphs 22 to 30 herein and pursuant to Section 272 CPA, to have their obligations reduced from the amounts they have been unlawfully charged by FedEx as "processing fees", over and above any reimbursement of the customs duties wrongfully collected by FedEx;
33. As to all the members of the Class not governed by the CPA who have been charged by FedEx, as and from September 21, 2017 on, with customs duties for the import of any goods originating from the EU or a beneficiary of the CETA, and who have not yet been reimbursed by FedEx, they are entitled to have their obligations reduced by or be reimbursed the amounts they have been unlawfully charged for the customs duties by FedEx in violation of CETA and/or in violation of the CCQ governing, *inter alia*, mandates and unjust enrichment;
34. Moreover, the Class members referred to at paragraph 33 above are entitled to have their obligations reduced by or be reimbursed the amount they have been unlawfully charged by FedEx as "processing fees", the whole pursuant to the rules of the CCQ governing mandates and unjust enrichment, over and above any reimbursement of the customs duties wrongfully collected by FedEx;

Question 3.7 : Is FedEx liable to pay punitive damages to consumer members of the Class and if so, what amount of punitive damages should FedEx be condemned to pay, collectively?

35. Given :

a) the fact that FedEx repeatedly beached the CPA for at least numerous months, notwithstanding the filing of the *Application for Authorization to Institute a Class Action and to Obtain the Status of Representative* (hereinafter, the “**Application for Authorization**”);

b) the fact that without the filing of the Application for Authorization, it is most likely that FedEx would not have admitted its wrongdoing or changed its prohibited business practices;

c) the patrimonial situation of FedEx, as appears from the excerpt from the 2017 annual report of FedEx Corporation and a page from the FedEx website (P-2);

d) the primary purpose of punitive damages to prevent, deter and denounce this type of conduct; and

f) that Section 272 CPA allows for the payment of punitive damages,

Plaintiff is well-founded to seek an order from this Honourable Court condemning FedEx to pay punitive damages of \$ 20 million to all consumers governed by the CPA members of the Class who have been charged by FedEx, as and from September 21, 2017 on, with customs duties and/or processing fees for the import of any goods originating from the EU or a beneficiary of the CETA, for purposes other than their business;

36. The failure to comply with the public order provisions of Sections 216, 219, 227.1 and 228 of the CPA for at least several months entails that FedEx failed to properly inform Class members that customs duties and processing fees for goods imported from the EU or a beneficiary of the CETA were not owed anymore since September 21, 2017;

37. It is manifest that FedEx’s intention in sending its unlawful invoices, rather than clearly and expressly setting out the actual information with respect to the customs duties and processing fees not owed, has been to prevent Class members from knowing that they were no longer required, following the coming into force of CETA, to pay said duties and fees;

38. By acting in the aforesaid manner, FedEx infringed both the letter and the spirit of the CPA, a public order statute;

39. FedEx, with its extensive experience in handling and delivering packages across the globe knew or could not have been unaware of the coming into force of CETA and therefore knew or should have known that collecting custom duties and/or

processing fees in violation of CETA, the CPA and CCQ would cause Class members, at an informational disadvantage, considerable damages;

40. This systematic failure by FedEx to respect CETA and the CPA, to the detriment of its consumers, requires a truly exemplary award of punitive damages.

WHEREFORE, PLAINTIFF PRAYS FOR JUDGMENT BY THIS HONOURABLE COURT TO:

GRANT the Class Action against the Defendant;

CONDEMN the Defendant to pay to the Plaintiff, for the benefit of the Class, all amounts owing to the Class, the whole with interest and the additional indemnity provided by law;

CONDEMN the Defendant to pay punitive damages in the minimum amount of \$20 million, *sauf à parfaire*, the whole with interest and the additional indemnity as to the date of the *Application for Authorization to Institute a Class Action and to Obtain the Status of Representative*;

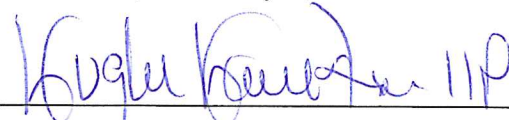
ORDER the collective recovery of the total amount of the claims herein;

ORDER that the claims of the members of the Class be the object of individual liquidation in accordance with Articles 599 to 601 CCP or, if impractical or inefficient, order the Defendant to perform any remedial measures that this Honourable Court deems to be in the interests of the members of the Class;

CONDEMN the Defendant to any further relief as may be just and proper;

THE WHOLE with legal costs, including the costs of all exhibits, reports, expertise and publication of notices.

Montreal, February 7, 2020



KUGLER KANDESTIN LLP

Attorneys for Plaintiff

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Fax: 514 875-8424
smastrogiuseppe@kklex.com
jlongpre@kklex.com

SUMMONS
(Article 145 and following C.C.P.)

Filing of a judicial application

Take notice that the Plaintiff has filed this Originating Application in the office of the **Superior Court** in the judicial district of **Montréal**.

Defendant's answer

You must answer the application in writing, personally or through a lawyer, at the **Courthouse of Montréal** situated at **1 Notre-Dame Street East, Montréal, Québec, H2Y 1B6** within 15 days of service of the Application or, if you have no domicile, residence or establishment in Québec, within 30 days. The answer must be notified to the Plaintiff's lawyer or, if the Plaintiff is not represented, to the Plaintiff.

Failure to answer

If you fail to answer within the time limit of 15 or 30 days, as applicable, a default judgment may be rendered against you without further notice and you may, according to the circumstances, be required to pay the legal costs.

Content of answer

In your answer, you must state your intention to:

- Negotiate a settlement;
- Propose mediation to resolve the dispute;
- Defend the Application and, in the cases required by the Code, cooperate with the Plaintiff in preparing the case protocol that is to govern the conduct of the proceeding. The protocol must be filed with the court office in the district specified above within 45 days after service of the summons or, in family matters or if you have no domicile, residence or establishment in Québec, within 3 months after service;
- Propose a settlement conference

The answer to the Summons must include your contact information and, if you are represented by a lawyer, the lawyer's name and contact information.

Change of judicial district

You may ask the court to refer the Originating Application to the district of your domicile or residence, or of your elected domicile or the district designated by an agreement with the Plaintiff.

If the Application pertains to an employment contract, consumer contract or insurance contract, or to the exercise of a hypothecary right on an immovable serving as your main residence, and if you are the employee, consumer, insured person, beneficiary of the insurance contract or hypothecary debtor, you may ask for a referral to the district of your domicile or residence or the district where the immovable is situated or the loss occurred. The request must be filed with the special clerk of the district of territorial jurisdiction after it has been notified to the other parties and to the office of the court already seized of the Originating Application.

Transfer of application to Small Claims Division

If you qualify to act as a Plaintiff under the rules governing the recovery of small claims, you may also contact the clerk of the court to request that the application be processed according to those rules. If you make this request, the Plaintiff's legal costs will not exceed those prescribed for the recovery of small claims.

Calling to a case management conference

Within 20 days after the case protocol mentioned above is filed, the court may call you to a case management conference to ensure the orderly progress of the proceeding. Failing this, the protocol is presumed to be accepted.

Exhibits supporting the application

In support of the Originating Application, the Plaintiff intends to use the following exhibits:

- EXHIBIT P-1:** CIDREQ report (Federal Express Canada Corporation);
- EXHIBIT P-2:** Excerpt from the 2017 annual report of FedEx Corporation and a page from the FedEx website, *en liasse*;
- EXHIBIT P-3:** FedEx fact sheet and an excerpt from FedEx's website, *en liasse*;
- EXHIBIT P-4:** Government of Canada News Release;
- EXHIBIT P-5:** Order confirmation form and Berg & Berg's invoice, *en liasse*;
- EXHIBIT P-6:** Photos, *en liasse*;
- EXHIBIT P-7:** Invoice issued by FedEx to Plaintiff.

These Exhibits are hereby attached.

Notice of presentation of an application

If the application is an application in the course of a proceeding or an application under Book III, V, excepting an application in family matters mentioned in article 409, or VI of the Code, the establishment of a case protocol is not required; however, the application must be accompanied by a notice stating the date and time it is to be presented.

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

SUPERIOR COURT
(Class Action)

NO.: 500-06-000895-173

EMANUEL FARIAS

Plaintiff

vs.

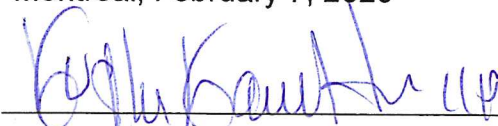
**FEDERAL EXPRESS CANADA
CORPORATION dba FEDEX EXPRESS**

Defendant

PLAINTIFF'S LIST OF EXHIBITS
(ORIGINATING APPLICATION OF A CLASS ACTION LAWSUIT)

- EXHIBIT P-1:** CIDREQ report (Federal Express Canada Corporation);
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Montreal, February 7, 2020



KUGLER KANDESTIN LLP
Attorneys for Plaintiff

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EXHIBIT P-1

Rechercher une entreprise au registre

État de renseignements d'une personne morale au registre des entreprises

Renseignements en date du 2020-02-06 17:51:18

État des informations

Identification de l'entreprise

Numéro d'entreprise du Québec (NEQ)	1143987619
Nom	FEDERAL EXPRESS CANADA CORPORATION

Adresse du domicile

Adresse	5985 Explorer Drive Mississauga Ontario L4W5K6 Canada
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Adresse du domicile élu

Nom de l'entreprise	LEGAL DEPARTMENT
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Adresse	5985, EXPLORER DRIVE MISSISSAUGA (ONTARIO) L4W5K6
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Immatriculation

Date d'immatriculation	1995-03-22
Statut	Immatriculée
Date de mise à jour du statut	1995-03-22
Date de fin de l'existence	Aucune date de fin d'existence n'est déclarée au registre.

Forme juridique

Forme juridique	Société par actions ou compagnie
Date de la constitution	1989-08-30 Constitution
Régime constitutif	CANADA: Loi canadienne sur les sociétés par actions, L.R.C. (1985), c. C-44
Régime courant	NOUVELLE-ÉCOSSE : Companies Act, R.S.N.S. 1989, c. 81

Dates des mises à jour

Date de mise à jour de l'état de renseignements	2019-01-09
Date de la dernière déclaration de mise à jour annuelle	2019-01-09 2018
Date de fin de la période de production de la déclaration de mise à jour annuelle de 2020	2020-12-01
Date de fin de la période de production de la déclaration de mise à jour annuelle de 2019	2019-12-01

Faillite

L'entreprise n'est pas en faillite.

Fusion et scission

La personne morale a fait l'objet de fusion(s).

Type	Loi applicable	Date	Nom et domicile de la Composante	Résultante
Fusion simplifiée	CANADA: Loi canadienne sur les sociétés par actions, L.R.C. (1985), c. C-44	1989-08-30	FEDERAL EXPRESS LINEHAUL SERVICES LTD FEDERAL EXPRESS NEW BRUNSWICK LTD FEDERAL EXPRESS NOVA SCOTIA LTD	1143987619

Continuation et autre transformation

La personne morale a fait l'objet d'une transformation.

Loi applicable	NOUVELLE-ÉCOSSE : Companies Act, R.S.N.S. 1989, c. 81
Date de la continuation ou autre transformation	2016-05-16

Liquidation ou dissolution

Aucune intention de liquidation ou de dissolution n'a été déclarée.

Activités économiques et nombre de salariés**1^{er} secteur d'activité**

Code d'activité économique (CAE)	7799
Activité	Autres services aux entreprises
Précisions (facultatives)	AUTRES SERVICES AUX ENTREPRISES

2^e secteur d'activité

Code d'activité économique (CAE)	4529
Activité	Autres services relatifs aux transports aériens

Précisions (facultatives)

AUTRES SERVICES RELATIFS AUX TRANSPORTS
AÉRIENS**Nombre de salariés**

Nombre de salariés au Québec

De 250 à 499

Convention unanime, actionnaires, administrateurs, dirigeants et fondé de pouvoir**Actionnaires****Premier actionnaire**

Le premier actionnaire est majoritaire.

Nom

Federal Express Canada Holding L.P.

Adresse

5989 DR Explorer Mississauga Ontario L4W5K6
Canada**Convention unanime des actionnaires**

Il n'existe pas de convention unanime des actionnaires.

Liste des administrateurs

Nom

MCNAMEE, SEAN

Date du début de la charge

Date de fin de la charge

Fonctions actuelles

Vice-président

Adresse

188 RD Elton Park Road Oakville ONTARIO L6J4C1
Canada

Nom

STARNINO, PINA

Date du début de la charge

Date de fin de la charge

Fonctions actuelles

Vice-président

Adresse

313 RD Winston Road Oakville ONTARIO L6L4W6
CANADA

Nom de famille

Lisson

Prénom

Lisa

Date du début de la charge

2010-09-01

Date de fin de la charge

Fonctions actuelles

Président

Adresse

4407 BLVD Lakeshore Burlington Ontario L7L1B3
Canada**Dirigeants non membres du conseil d'administration**

Nom de famille	Jamieson
Prénom	Dean
Fonctions actuelles	Président
Adresse	47 ST Cox Court Guelph Toronto N1L0A5 Canada

Nom	WYLYNKO, BRIAN
Fonctions actuelles	Secrétaire
Adresse	295, DURIE STREET TORONTO (ONTARIO) M6S3G2

Nom de famille	Fredette
Prénom	Denys
Fonctions actuelles	Principal dirigeant
Adresse	123 AVE Sylvan Toronto Ontario M1M1J9 Canada

Fondé de pouvoir

Aucun fondé de pouvoir n'a été déclaré.

Administrateurs du bien d'autrui

Aucun administrateur du bien d'autrui n'a été déclaré.

Établissements

Numéro et nom de l'établissement	Adresse	Activités économiques (CAE)
0011 - FÉDÉRAL EXPRESS CANADA LTÉE (Établissement principal)	110-6300 ch. de la Côte-de-Liesse Montréal (Québec) H4T1E3 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)
0013 - FÉDÉRAL EXPRESS CANADA LTÉE	200-12005 rue Raymonde-De Laroche Mirabel (Québec) J7N1H2 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)
0009 - FÉDÉRAL EXPRESS CANADA LTÉE	11027-1 Place Ville-Marie Montréal (Québec) H3B3Y1 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)
0008 - FÉDÉRAL EXPRESS CANADA LTÉE	5205 rue Rideau Québec (Québec) G2E5H5 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)

Numéro et nom de l'établissement	Adresse	Activités économiques (CAE)
0004 - FÉDÉRAL EXPRESS CANADA LTÉE	4041 rue Seré Montréal (Québec) H4T2A3 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)
0002 - FÉDÉRAL EXPRESS CANADA LTÉE	8001 rue Pauline-Vanier Montréal (Québec) H1J2V8 Canada	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)
0001 - FÉDÉRAL EXPRESS CANADA LTÉE	CARGO A-3, SUITE 100 MATA C BUILDING C, MIRABEL AIRPORT MIRABEL QC J7N1H2	Autres services aux entreprises (7799) Autres services relatifs aux transports aériens (4529)

Documents en traitement

Aucun document n'est actuellement traité par le Registraire des entreprises.

Index des documents

Documents conservés

Type de document	Date de dépôt au registre
DÉCLARATION DE MISE À JOUR ANNUELLE 2018	2019-01-09
Déclaration de mise à jour courante	2018-01-31
DÉCLARATION DE MISE À JOUR ANNUELLE 2017	2018-01-31
DÉCLARATION DE MISE À JOUR ANNUELLE 2016	2018-01-31
DÉCLARATION DE MISE À JOUR ANNUELLE 2014	2018-01-31
DÉCLARATION DE MISE À JOUR ANNUELLE 2013	2018-01-31
Déclaration annuelle 2007	2018-01-30
Déclaration de mise à jour courante	2018-01-11
Déclaration de mise à jour courante	2016-08-12
DÉCLARATION DE MISE À JOUR ANNUELLE 2015	2015-11-28
Déclaration de mise à jour de correction	2013-05-13
Déclaration de mise à jour courante	2013-02-21
DÉCLARATION DE MISE À JOUR ANNUELLE 2012	2012-11-30
Déclaration annuelle 2011	2011-12-06
État et déclaration de renseignements 2010	2010-12-10
État et déclaration de renseignements 2009	2009-12-12
État et déclaration de renseignements 2008	2008-12-13
Avis de défaut	2008-03-13
État et déclaration de renseignements 2006	2007-04-27
Déclaration annuelle 2005	2006-03-02
Déclaration annuelle 2004	2004-11-24
Déclaration annuelle 2003	2003-11-05
Déclaration annuelle 2002	2003-03-14
Déclaration modificative	2002-04-16
Déclaration annuelle 2001	2001-12-27
Déclaration annuelle 2000	2000-11-15
Déclaration annuelle 1999	1999-12-08
Déclaration modificative	1999-09-01

Type de document	Date de dépôt au registre
Déclaration annuelle 1998	1998-11-18
Déclaration annuelle 1997	1998-02-11
Déclaration annuelle 1996	1997-02-27
Déclaration annuelle 1995	1996-03-07
Déclaration d'immatriculation	1995-03-22

Index des noms

Date de mise à jour de l'index des noms 2016-08-12

Nom

Nom	Versions du nom dans une autre langue	Date de déclaration du nom	Date de déclaration du retrait du nom	Situation
FEDERAL EXPRESS CANADA CORPORATION		2016-08-12		En vigueur
FEDERAL EXPRESS CANADA LTD		1989-08-30	2016-08-12	Antérieur

Autres noms utilisés au Québec

Autre nom	Versions du nom dans une autre langue	Date de déclaration du nom	Date de déclaration du retrait du nom	Situation
FEDERAL EXPRESS		2007-04-27		En vigueur
FÉDÉRAL EXPRESS CANADA LTÉE		1995-03-22		En vigueur
FEDERAL EXPRESS R		1995-03-22		En vigueur
FEDEX		1995-03-22		En vigueur
FEDEX CANADA		2007-04-10		En vigueur
FEDEX ESPRESS		2007-04-27		En vigueur
FEDEX EXPRESS		2000-11-15		En vigueur
1-800 GO FEDEX R		1995-03-22	1997-02-27	Antérieur
COSMOS R		1995-03-22	1997-02-27	Antérieur
CROSS CANADA SERVICE & DESIGN R		1995-03-22	1997-02-27	Antérieur
EXPRESSCLEAR SM		1995-03-22	1997-02-27	Antérieur
EXPRESSFREIGHTER SM		1995-03-22	1997-02-27	Antérieur
FEDERAL EXPRESS 2R		1995-03-22	1997-02-27	Antérieur
FEDERAL EXPRESS PENNANT LOGO R		1995-03-22	1997-02-27	Antérieur
FEDERAL EXPRESS TRACKER R		1995-03-22	1997-02-27	Antérieur
FEDEX COLLECTION R		1995-03-22	1997-02-27	Antérieur
FEDEX INTERNATIONAL ECONOMY SERVICE SM		1995-03-22	1997-02-27	Antérieur
FEDEX INTERNATIONAL EXPRESSFREIGHT SM		1995-03-22	1997-02-27	Antérieur
FEDEX INTERNATIONAL MAILSERVICE SM		1995-03-22	1997-02-27	Antérieur

Autre nom	Versions du nom dans une autre langue	Date de déclaration du nom	Date de déclaration du retrait du nom	Situation
FEDEX INTERNATIONAL PRIORITY BROKER SELECTION OPTION SM		1995-03-22	1997-02-27	Antérieur
FEDEX INTERNATIONAL PRIORITY DISTRIBUTION SM SERVICE		1995-03-22	1997-02-27	Antérieur
FEDEX INTERNATIONAL PRIORITY SERVICE SM		1995-03-22	1997-02-27	Antérieur
FEDEX PRIORITY OVERNIGHT SM		1995-03-22	1997-02-27	Antérieur
FEDEX R		1995-03-22	1997-02-27	Antérieur
FEDEX WORLD SM		1995-03-22	1997-02-27	Antérieur
FEDEX/FEDERAL EXPRESS SM		1995-03-22	1997-02-27	Antérieur
FLYING TIGER LINE R		1995-03-22	1997-02-27	Antérieur
FLYING TIGERS R		1995-03-22	1997-02-27	Antérieur
IDS INTERNATIONAL DISTRIBUTION SERVICE & DESIGN R		1995-03-22	1997-02-27	Antérieur
INTERNATIONAL DISTRIBUTION SERVICE (IDS) R		1995-03-22	1997-02-27	Antérieur
IT'S NOT JUST A PACKAGE ITS YOUR BUSINESS R		1995-03-22	1997-02-27	Antérieur
PARTSBANK R		1995-03-22	1997-02-27	Antérieur
SUPERTRACKER R		1995-03-22	1997-02-27	Antérieur
T AND DESIGN R		1995-03-22	1997-02-27	Antérieur
THE WORLD ON TIME SM		1995-03-22	1997-02-27	Antérieur
TIGER HEAD DESIGN R		1995-03-22	1997-02-27	Antérieur
TIGERS R		1995-03-22	1997-02-27	Antérieur
WHEN OVERNIGHT INST FAST ENOUGH R		1995-03-22	1997-02-27	Antérieur
YOU TAKE ENOUGH RISKS DURING THE DAY R		1995-03-22	1997-02-27	Antérieur



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EXHIBIT P-2



FedEx[®]

FedEx Annual Report 2017

Investment + integration + innovation

ADDS UP TO ACCELERATED PERFORMANCE

FY17 WAS A YEAR OF PLUSES

\$60 billion
in revenue

\$5 billion
record operating
profit

14 B767F aircraft
added, replacing less
efficient airplanes

10 million
square feet of
FedEx Ground facility
space added for the
FY17 peak season

64 countries
with integrated
FedEx and TNT
operations

5% increase
in FedEx Ground
revenue per package



To our shareowners,

FedEx Corporation performed exceptionally well in fiscal 2017, and we are very optimistic about our future.

In FY17, we boosted long-term value for shareowners — delivered an outstanding peak season with highest ever volumes and service levels; invested heavily in several strategic areas; and managed yields and volumes extremely well.

Three areas of focus not only contributed to a very profitable year but also promise to accelerate performance that will improve margins, cash flows, returns, and earnings per share going forward. They are:

Investments. We continue to take advantage of market growth and meet customers' increasing demands for our services.

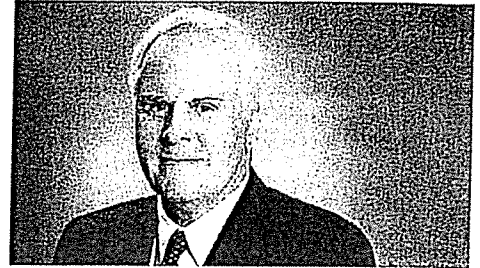
Integration. We're building on our record of success as we integrate acquisitions we've made in recent years.

Innovation. We're rapidly advancing information-technology solutions targeting efficiency and customer convenience.

Investments boost financial performance

Capacity and automation. Our strategic investments have one thing in common — expected high rates of long-term returns. To meet forecasts for strong e-commerce and commercial growth, FedEx Ground is expanding its network capacity and automation to make certain we have the capacity, efficiency, and flexibility customers demand.

In the year leading up to the FY17 peak season, FedEx Ground added 10 million square feet of operating space through 185 facility projects including four new major distribution hubs and 19 new fully automated stations. These state-of-the-art facilities are much more efficient to operate and allow us to quickly adjust to fluctuations in package volume and location.



Frederick W. Smith
Chairman and CEO

Reduced costs and emissions. FedEx Express continues to upgrade its aircraft fleet to improve margins and add flexibility to domestic and international operations. We invested \$1.8 billion in aircraft and related equipment in FY17. The payback is impressive: the B767F carries almost as much payload as the MD10 it replaces and is about 30 percent more fuel-efficient resulting in lower emissions as well. Unit operating costs are about 20 percent lower overall including reduced maintenance costs and higher reliability that also improves service levels.

Systems and safety improvements. Focusing on efficiency at FedEx Freight should significantly improve margins by the end of FY20 and make FedEx the first choice for more customers in the less-than-truckload (LTL) market. Adding dimensioning technology will improve FedEx Freight yields and automating the customer experience will make LTL shipping simpler. Safety is a top priority. Today about 80 percent of our fleet is equipped with advanced safety technologies such as rollover stability control, lane-departure warning, and systems to help avoid collisions. Our goal is 100 percent deployment by the end of FY18. This adds to FedEx Freight's competitive advantage of the fastest published transit times in the LTL industry.

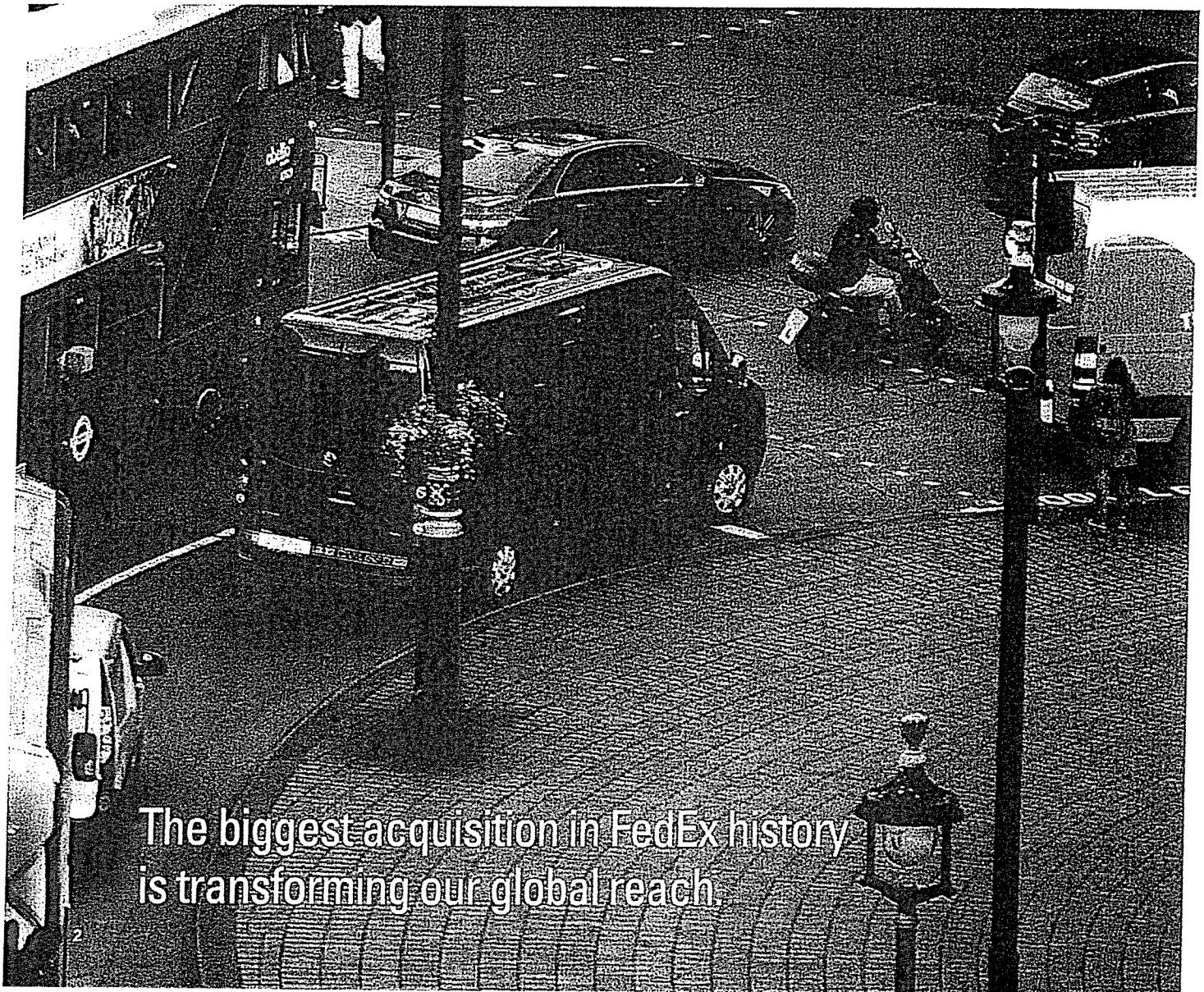
Integration unlocks new customer solutions

Implications of recent acquisitions — TNT Express, FedEx Supply Chain (formerly GENCO), and FedEx Cross Border — are profound. Together they fill strategic gaps in our global network and strengthen supply chain and e-commerce capabilities. Customers are delighted with the initial results which deliver significant opportunities for efficiencies and growth.

Amplifying our global scope. We are pleased with the progress of our multi-year TNT integration plan. Sixty-four countries were fully integrated in FY17,

and we've begun integration activities across additional countries including many of the largest operations in TNT's global network. We're capitalizing on the immense talent and expertise of former TNT executives who now comprise about 40 percent of FedEx Express internationally based officers and managing directors.

The results are proving to be transformative to customers and our financial outlook. In the latter regard, we're targeting an operating income improvement at the FedEx Express group of \$1.2 billion to \$1.5 billion in FY20 compared with FY17, assuming moderate economic growth and current accounting and tax rules.



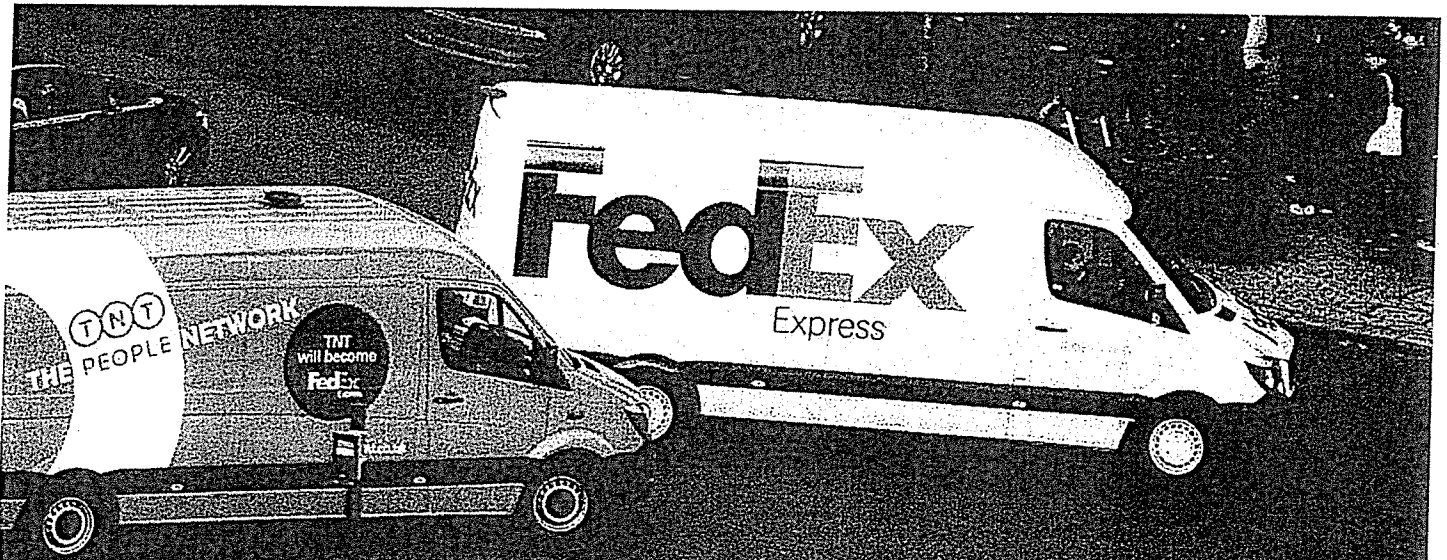
The biggest acquisition in FedEx history is transforming our global reach.

Simplifying e-commerce for retailers. Integrating FedEx Supply Chain capabilities with the FedEx transportation networks has broadened our portfolio of solutions. FedEx® Fulfillment, created with extensive customer input, is a new way for us to support e-commerce companies of all sizes. The service provides retailers with warehousing, inventory management, fulfillment, packaging, and reverse logistics in one bundle powered by FedEx transportation networks.

FedEx Fulfillment also works closely with FedEx Cross Border to make it easier for small-to-medium e-tailers to serve international customers.

Reducing residential delivery costs. The integration of FedEx Ground and FedEx SmartPost® operations will enable us to use FedEx Ground contracted service providers to deliver a FedEx SmartPost package going to the same or nearby location on the same day which will reduce costs.

Not only does the online platform make monitoring logistics activity as easy as using a smartphone, it also simplifies the returns process so retailers can better manage their products' entire life cycle.



TNT EXPRESS INTEGRATION IS IN FULL SWING

Key TNT Express integration milestones in FY17 include:

➤ We implemented the first phase of cross-scan technology that enables us to handle TNT Express packages in the FedEx network and vice versa. Just as important, we're able to manage and coordinate inquiries from FedEx and TNT customers.


➤ FedEx successfully integrated 64 countries in FY17. We're in the process of integrating additional countries including many of our largest direct-serve businesses. Our focus for country integration in FY18 will turn to more complex but higher-value markets.

➤ In April, we took one of the first steps to connect the FedEx Express and TNT worldwide networks by successfully launching our new


B777F flight from the TNT air hub in Liège, Belgium, to the FedEx World Hub in Memphis. This new around-the-world flight goes on to Shanghai before returning to Liège.

It gives 100,000 TNT customers access to the FedEx network in the U.S. and Canada, with consistent two-day transit times for express shipments compared with two to four days previously. The flight also speeds up transit times from Asia to Europe.

Quarter ended August 31, 2017



Worldwide Headquarters



Memphis, TN

Regional Headquarters: Hoofddorp, Netherlands; Hong Kong, China; Toronto, Ontario; Brussels, Belgium; Dubai, United Arab Emirates; and Miami, Florida



>220K

Team Members
Worldwide



>5.5M Packages
(Avg. Daily Vol.)

>24M Pounds of Freight
(Avg. Daily Vol.)

FY17
Annual
Revenue

\$34.8 Billion



- 665 FedEx World Service Center[®] Locations
- 1,850 FedEx Office Locations
- 6,700 FedEx Authorized ShipCenter[®] (FASC) and Third-Party Retail Locations
- 36,000 FedEx Express[®] Drop Box Locations
- 11 Air Express Hubs
- >375 Airports
- 2,100 Stations
- 4,500 FedEx OnSite Locations and FedEx Ship&Get[®] lockers



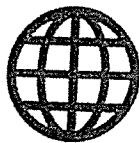
659
Aircraft

>90K
Motorized Vehicles



Priority Service

+
Economy Service



>220 Countries & Territories

OUR COMPANY

About FedEx

Our Portfolio

Investor Relations

EXHIBIT P-3



[Ship](#) [Track](#) [Manage My Account](#) [Customs Tools](#)

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- [Family of Companies](#)
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- [FedEx Canada History](#)
- [FedEx Express Facts Canada](#)
- [FedEx Corporate History](#)
- [FedEx Express Facts Worldwide](#)

- [FedEx Philosophy](#)
- [FedEx Technology](#)
- [FedEx Social Responsibility](#)
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FedEx Express Facts - Canada

World's largest express transportation company and second largest airline. Connects 90% of the world's GDP with door-to-door, customs-cleared service, all backed by our money-back guarantee.

Canadian headquarters:

5985 Explorer Drive
Mississauga, ON
L4W 5K6
(905) 212-5000

Began Operations in 1987 as Federal Express Canada Ltd.

President: Lisa Lisson

Hub Facilities: Vancouver, Toronto, Montreal

Worldwide Headquarters:

Memphis, Tennessee
Began operations in April, 1973

Revenue (Corporate-wide): \$43 billion (USD) annually (June 2012)

Countries served: 228

Number of Airports Served: 375

Average daily package volume (Global): More than 8.5 million shipments for Express, Ground, Freight and expedited delivery services.

Canada web address: www.fedex.ca

Customer service: 1.800.GoFedEx 1.800.463.3339

Total Number of Facilities:

Canada (Express):

61 Stations
3 Call Centres
1,141 Drop-off locations

Corporate Wide:

Operating Facilities

- Express: 1,057 stations; 10 air express hubs
- Ground: 32 ground hubs; over 500 pickup/delivery terminals
- Freight: Approximately 355 service centers
- Office: Nearly 2,000 locations

Dropoff Locations

- 698 FedEx World Service Centres™
- 1,804 FedEx Office locations

FedEx - Canada - FedEx Express Facts - FedEx

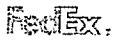
- 6,671 FedEx Authorized ShipCenters[®] and Alliance Partners
- 43,106 FedEx Drop Boxes (including 4,988 U.S. Postal Service Locations)

Total Number of Vehicles:

- Canada: 1650
- Corporate-wide: More than 90,000 motorized vehicles for express, ground, freight and expedited delivery service.

Total Number of Aircraft:

- Canada: 162 intra-Canadian flights and 104 international flights a week consisting of B757 / A300/ MD10/ MD11 type aircraft.
- Global: 688 aircraft: more than 375 airports served worldwide.



Search or track a shipment

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- Healthcare Solutions
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- Careers

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- Send us an email
- Write to us
- Call FedEx Customer Service at 1.800.GoFedEx 1.800.463 3339

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Visit the Montreal Quebec FedEx Shipping Location at 1 Place Ville Marie H3B 3Y1

Get easy access to FedEx® shipping solutions to send packages to business associates, family or friends in cities across Canada, the U.S., and countries around the world.

Location Details

Hours

Services

Hours of Operation

Monday	8:00 AM–7:00 PM
Tuesday	8:00 AM–7:00 PM
Wednesday	8:00 AM–7:00 PM
Thursday	8:00 AM–7:00 PM
Friday	8:00 AM–7:00 PM
Saturday	Closed
Sunday	Closed

Latest Express Dropoff

Monday – Friday	7:00 PM
Saturday	No Pickup
Sunday	No Pickup

Latest Ground Dropoff

Monday – Friday	5:00 PM
Saturday	No Pickup
Sunday	No Pickup

SHIP & SAVE
UP TO **45%** FOR 6 MONTHS

LEARN MORE & REDEEM ►



FedEx® Shipping Services

Get the speed you need — let the experts at the FedEx Ship Centre at 1 Place Ville Marie help you choose the FedEx Express® or FedEx Ground® shipping service that's right for you.

Get details ►



Pack Like an Expert

With the right techniques and materials, you can pack almost anything successfully. And

FedEx Locations Nearby

Filter Locations

FedEx Drop Box

FedEx Drop Box - Outside
1 Place Ville Marie
Montreal, QC H3B 2B6

Distance: 0.00 km

[Get Directions](#)

FedEx Ship Centre

FedEx Authorized ShipCentre
1 Place Ville Marie
Montreal, QC H3B 3Y1

(800) 463-3339

[View Details](#)

Distance: 0.12 km

[Get Directions](#)

Bureau En Gros

FedEx Authorized ShipCentre
895 Rue De La Gauchetiere
Montreal, QC H3B 4G1

(800) 463-3339

[View Details](#)

Distance: 0.21 km

[Get Directions](#)

Track your FedEx Package

Enter a tracking number below.

Enter Tracking number



FedEx Ship Centre - Montreal, QC - 1 Place Ville Marie H3B 3Y1

when you're ready to ship, choose from a variety of FedEx Express® packaging available at no extra charge.

[Packing services](#)



Service Options

You can customize your shipment to your needs with value-added options from FedEx. Options include pickup, delivery, C.O.D., customs brokerage, and special handling. We even deliver on Saturdays.*



*Additional fees and restrictions may apply.

[See delivery options](#)

Hold for Pickup Options

Whether you're shipping or waiting for a FedEx package, you can quickly and easily request to have it delivered to the FedEx location at 1 Place Ville Marie. This option is available at no extra charge for FedEx Express packages.



[Learn more](#)



Search or track a shipment

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3339

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EXHIBIT P-4



[Home](#)

CETA: Tariffs plummet to zero today as Canada-European Union deal gets under way

News Release

From [Global Affairs Canada](#)

September 21, 2017 - Montreal, Québec – Global Affairs Canada

Starting today, under the Canada-European Union Comprehensive Economic and Trade Agreement (CETA); Canadians, including Canadian business owners of all sizes and from all sectors are poised to benefit from unprecedented access to the EU market of half a billion customers, with a GDP of \$22 trillion and procurement opportunities worth \$3.3 trillion. This is great news for Canada's economy and will make a positive difference for the middle class.

CETA sets new and progressive standards for Canada's future free trade agreements by ensuring that trade puts Canadians front and centre and the emphasis on creating good middle-class jobs.

The Honourable François-Philippe Champagne, Minister of International Trade, today was joined by representatives of the Canadian and European Union business communities at the Port of Montreal to mark a new chapter in the relationship between Canada and the EU. CETA ensures small and medium-sized businesses can compete and win and young entrepreneurs can ensure their future prosperity. It is by far Canada's most modern, progressive and ambitious trade initiative, and it puts middle-class Canadians at the heart of the Government of Canada's trade agenda.

With provisional application in force as of today, 98% of tariff lines—9,000 tariff lines—will be duty-free, whether it's wind turbines, timber or medical devices heading to the European Union or French wine, Italian vinegar or German tools coming to Canada. This benefits Canadian and European Union exporters, importers and, ultimately, consumers, who will enjoy more choices and lower costs for a variety of products and services.

The EU is the world's second-largest economy and Canada's second-largest trading partner, after the United States. It is also the world's second-largest importing market for goods. Preferential access to this large, dynamic market offers tremendous opportunities to create good-paying middle-class jobs for Canadians, a real competitive edge for Canada and significant opportunities for businesses to diversify in the world's most lucrative market.

Free and open trade that ensures all segments of society are able to realize the benefits of globalization, especially small-business owners, women, Indigenous people and youth, is the guiding principle behind Canada's progressive trade agenda. With CETA, Canada has created a new level of ambition for Canadian trade in the world, a world-class platform for the country's businesses to compete from and win and the opportunity to create more middle-class jobs for Canadians.

Quotes

"Today marks an important moment for progressive trade in the world. And with it, Canada and the European Union have made history. I am pleased to be joined today by representatives of Canadian businesses of all sizes, including those that are owned by women, youth and Indigenous groups, to mark the date on which the middle class and those working hard to join it will have countless new opportunities to compete and win in the European Union and create good jobs at home."

- François-Philippe Champagne, Minister of International Trade

"The Government of Quebec has been one of the main promoters of CETA, an agreement that will facilitate trade in goods, the mobility of individuals and the movement of capital. We are especially proud to announce today the provisional application of this agreement, which will stimulate investments, partnerships and business opportunities that benefit Quebec's economy."

- Dominique Anglade, Minister of the Economy, Science and Innovation and Minister responsible for the Digital Strategy

Quick Facts

- Prime Minister Justin Trudeau and President of the European Commission Jean-Claude Juncker agreed to September 21, 2017, as the date of provisional application of the Comprehensive Economic and Trade Agreement.
- On the date of provisional application, 98% of EU tariff lines will be duty free for Canadian goods. An additional 1% will be eliminated over a seven-year phase-out.

12/17/2017

CETA: Tariffs plummet to zero today as Canada-European Union deal gets under way - Canada.ca

- Tariff elimination will provide enhanced export opportunities in the EU market for Canadian producers, processors and manufacturers, as well as for agricultural and agri-food products, fish and seafood, forestry goods and the full range of industrial goods.
- Additional opportunities will come as a result of increased market access for goods, commitments on trade in services and labour mobility, as well as increased access to government procurement.
- Once all EU member states have ratified CETA, Canada and the EU can bring it fully into force.

Associated Links

- [Joint Statement by the Prime Minister and the President of the European Commission on reaching a date for the provisional application of the Comprehensive Economic and Trade Agreement](#)
- [Canada-European Union: Comprehensive Economic and Trade Agreement](#)

Contacts

Media Relations Office

Global Affairs Canada

343-203-7700

media@international.gc.ca

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Date modified:

2017-09-21

EXHIBIT P-5

From: Berg & Berg shop@bergbergstore.com
Subject: Berg&Berg: New Order # 700004242
Date: December 1, 2017 at 3:52 PM
To: Emanuel Farias emanuel_farias@hotmail.com

BERG & BERG

Hello, Emanuel Farias

Thanks for your order from Berg&Berg. Once your package ships, we will send an email with a link to track your order. If you have any questions about your order please contact us at shop@bergbergstore.com.

Your order confirmation is below. Thanks again for your order!

Your Order #700004242 (placed on December 1, 2017 9:49:43 PM CET)

Billing Information:

Emanuel Farias
1280 Sherwood Crescent
Mont Royal, Quebec, H3R 3C5
Canada
T: 5143225081

Payment Method:

Credit card

Shipping Information:

Emanuel Farias
1280 Sherwood Crescent
Mont Royal, Quebec, H3R 3C5
Canada
T: 5143225081

Shipping Method:

Fedex

Item	SKU	Qty	Subtotal
Wool/Cotton Shadow Stripe Ribbed Socks - Airforce Blue/Crimson Size S	FW17-SO-8-019-S	1	\$20.80
Handrolled Grenadine "Garza Grossa" Silk Tie - Burgundy	FW17-T-2D	1	\$79.20
Handrolled Grenadine "Garza Fina" Silk Tie - Brown	FW17-T-1E	1	\$79.20

Bosse Merino Turtle Neck Sweater - Navy
Size
M

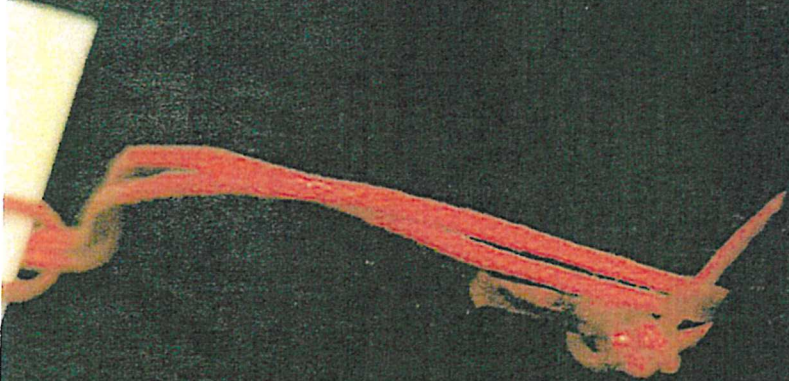
FW17-KW-2A-M 1 \$112.00

Subtotal	\$291.20
Shipping & Handling	\$0.00
Discount (bb10xvg)	-\$29.12
Grand Total	\$262.08

Thank you!

EXHIBIT P-6


CODE
FW17-T-2D




BERG & BERG
HANDMADE IN ITALY

TL ECONOM
H3D

ODE
W17-T-2D


BERG & BERG
HANDMADE IN ITALY


BERG & BERG

CODE
FW17-T-1E

COUNTRY MFG. SE
CARRIAGE VALUE
CUSTOMS VALUE 28


BERG & BER
HANDMADE IN ITALY

on the reverse
EX AWB COPY -

Articolo/
Style: **17IM-1950704**

CICLISTA UOMO M/L A GIRO FONDO

Colore/
colour:

FW17-KW-2A

10214 BLU NAVY



Taglia / Size

M

PURE NEW WOOL
PURE LAINE VIERGE
REINE SCHURWOLLE
PURA LANA VERGINE
ЧИСТАЯ НАТУРАЛЬНАЯ ШЕРСТЬ



160321916

MADE IN ITALY

Naturally luxurious, Extra Fine Merino provides superior handle, softness and next to skin comfort.

Naturellement raffinée, Extra Fine Merino offre un toucher, une douceur et un confort exceptionnels.

Natürlicher Luxus Merino Extra Fine steht für besonders weichen Griff und Komfort direkt auf der Haut.

Lana Merino Extra Fine di qualità pregiata, per donare morbidezza, superiore soffici ta e comfort sulla pelle.

www.merino.com

For care instructions, refer to the sew-in label on this garment.
The Woolmark symbol is a Certification mark in many countries.

Voir les consignes d'entretien sur l' tiquette cousue sur le v tement.
Le logo Woolmark est un label de qualit  dans de nombreux pays.

Die Pflegethinweise finden Sie auf dem Einheitskett an diesem Kleidungsst ck. Das Woolmark Symbol ist in vielen L ndern ein eingetragenes Warenzeichen.

Seguire le istruzioni riportate sull'etichetta cucita al capo.
Il simbolo Woolmark   un marchio di certificazione in diversi paesi.

  2015 The Woolmark Company Pty Ltd

MADE IN ITALY

ANUEL FAR...
ANUEL FAR...
SHERWOOD

Ship Date: 04DEC11
Arrival: 08NOV11
CAD: 105720970W

Sender: PRIVATE
15

(CA)

AW

S2 YI

PKG TYPE BC

www.bergbergaire.com

ART. MC138.JQ0000XX

SIZE	COL
S	019
AVIO-MATTO	

60% LANA/WOOL 25% COTONE/COTTON
15% POLIAM./NYLON

Bresciani Made To Measure Socks

SHOE	USA	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12
	UK	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2
	EU	39	40	41	42	43	44	45	46	47	48	49	50
SOCK	USA	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12
	EU	39	40	41	42	43	44	45	46	47	48	49	50

MACHINE WASH WARM
 DO NOT BLEACH
 TUMBLE DRY LOW
 DO NOT IRON
 DO NOT PROFESSIONAL DRY CLEAN

N. Mathias
S 339994
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Previously
the Expor
S law

will
most

POUCH

BERG & BERG

www.bergbergstore.com

ART. MC138JQ0000XX

SIZE

S

COL

019

AVIO-MATTO

60% LANA/WOOL 25% COTONE/COTTON
15% POLIAM./NYLON

Bresciani Made To Measure Sock

SHOE	USA	6-7	8-10	10-12	12-13				
	UK	6	6.5	7	8	9	10	11	12
	UE	39	40	41	42	43	44	45	46
SOCK	USA	S	M	L	XL				
	UE	9	10	11	11.5	12	12.5	13	



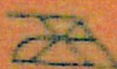
MACHINE
WASH
WARM



DO
NOT
BLEACH



TUMBLE
DRY
LOW



DO
NOT
IRON



DO NOT
DRY CLEAN



BERG & BERG

by

BRESCIANI

Made in Italy

EXHIBIT P-7



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FedEx Express facture des frais de traitement pour la collecte des droits et taxes et leur acheminement à l'Agence des services frontaliers du Canada en votre nom.

TO: EMANUEL FARIAS
EMANUEL FARIAS
1280 SHERWOOD CRESCENT
MONT ROYAL PQ H3R 3C5
151-432-2508

GST NO./N°NO TPS 121832950RT0001
GST NO./N°NO TVQ 1003874920TQ0001SY

RECEIPT/REÇU

IMPORTER OF RECORD/N° IMPORTATEUR DESIGNÉ EMANUEL FARIAS		ACCOUNT NO./N° DE COMPTE NO	INVOICE NO./N° DE LA FACTURE	PAGE 01 DATE 2017/12/06
AIR WAYBILL NO./N° DE LETTRE DE TRANSPORT AÉRIEN 400-788741731954	TRANSACTION NO./N° DE TRANSACTION 17525902017126	CUSTOMER P.O. NO./N° DE B.C. DU CLIENT 700004242		BN#121832950RT0001
<input type="checkbox"/> SHIPMENT ACCEPTED ENVOI ACCEPTÉ	PAYMENT METHOD METHODE DE PAIEMENT	<input type="checkbox"/> CASH ESPÈCES	<input type="checkbox"/> CHEQUE	<input type="checkbox"/> CREDIT CARD CARTE DE CREDIT
<input type="checkbox"/> SHIPMENT REFUSED ENVOI REFUSÉ	REASON CODE CODE DU REFUS	CUSTOMER SIGNATURE SIGNATURE DU CLIENT		CUSTOMS DUTIES DROITS DE DOUANE 66.72
Inquiries should be directed to "GTS Operations" at 1-800 GO FEDEX Toute demande de renseignement doit être adressée aux opérations des douanes aux 1-800 GO FED EX		CONTACT NAME PERSONNE-RESSOURCE YMX-GTS ROD Dept	LOCATION YULA	SIMM ASSESS. COTISATION DE LMSI
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DUE IMMEDIATELY: Federal Express has paid duties/ taxes and GST to Canada Customs and Revenue agency (CCRA) on your behalf. Errors and Omissions must be reported in writing immediately upon receipt. Any additional Customs duties/ taxes, fines, penalties, interest or other levies imposed by CCRA or other Government Departments with respect to the goods imported are the responsibility of the importer. À PAYER IMMÉDIATEMENT: FedEx Express a payé les droits/ taxes et la TPS à l'Agence des douanes et du Revenu du Canada (ADRC) en votre nom. Toute erreur ou omission doit être immédiatement signalée par écrit sur réception. L'importateur est responsable d'acquiescer tous les droits, amendes, pénalités, intérêts ou autres impositions sur les marchandises importées, déterminées par l'ADRC ou tout autre ministère gouvernemental.		Addl Entry Line/Entrée add. Bus No. Reg/Enregistrement NE Import Permit/Permis d'importation Storage Fee/Frais d'entreposage After Hr Clrc/Dédc après les heures Other Govt Agency/Autre org.d'État Fax Fee/Frais de télécopie		GST/HST TPS/TVH 20.02 PST/QST TVP/TVQ 39.93 ROD FEE FRAIS DE RSL 10.00 ASF FSA GST/HST TPS/TVH 0.50 QST TVQ 1.00 TOTAL CAD 138.17
SUB. HDR. NO. N° SOUS-TÊTE 01	VENDOR NAME/NUMBER -- NOM/N° DU VENDEUR BERG&BERG RETAIL AB 339994951		COUNTRY OF ORIGIN PAYS D'ORIGINE SE	PLACE OF EXPORT LIEU D'EXPORTATION SE
DIRECT SHIPMENT DATE DATE D'EXPÉDITION DIRECTE M 12 DJ 04	CRCY. CODE DEVIS USD	TIME LIMIT/DELAI	FREIGHT/FRET	RELEASE DATE DATE DE LA MAINLEVÉE 2017/12/06
LINE LIGNE 001 MENS CLOTHING		WEIGHT IN KILOGRAMS POIDS EN KILOGRAMMES	PREVIOUS TRANSACTION NUMÉRIQUE ANTERIEURE NUMERO	LINE LIGNE
CLASSIFICATION NO. N° DE CL. ASSVMENT 9825.10.00.00	TARIFF CODE TARIFAIRE	QUANTITY/QUANTITE	U/M	VFD CODE CODE VD
VALUE FOR DUTY VALEUR EN DOUANE 333.60	CUSTOMS DUTIES DROITS DE DOUANE 66.72	SIMA ASSESSMENT COTISATION DE LMSI	RATE OF CUSTOMS DUTY TAUX DE DROIT DE DOUANE 20.00	E.T. RATE TAUX T.A. 5.00
RATE OF GST TAUX DE TPS 400.32		VALUE FOR TAX VALEUR POUR TAXE 400.32	EXCISE TAX/TAXE D'ACCISE	SPECIAL AUTHORITY AUTORISATION SPECIALE 20.02

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No.: 500-06-000895-173

SUPERIOR COURT
(CLASS ACTION)
DISTRICT OF MONTREAL
PROVINCE OF QUEBEC

EMANUEL FARIAS

Plaintiff

v.

**FEDERAL EXPRESS CANADA
CORPORATION dba FEDEX EXPRESS**


Defendant

**ORIGINATING APPLICATION OF A CLASS
ACTION LAWSUIT (ART. 583 C.C.P.),
SUMMONS, PLAINTIFF'S LIST OF EXHIBITS
AND EXHIBITS P-1 TO P-7**

ORIGINAL

Me Sandra Mastrogiuseppe/Me Jérémie Longpré
KuglerKandestin

1, Place Ville Marie, Suite 1170
Montréal (Québec) Canada H3B 2A7
T: 514 878-2861
F: 514 875-8424

BG 0132 smastrogiuseppe@kklex.com/jlongpre@kklex.com  6386-01

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Montreal, February 7, 2020

Borden Ladner Gervais S.E.N.C.R.L., S.R.L.
Attorneys for Defendant Federal Express
Canada Corporation dba FedEx Express