

Date Established:
Nature of Business:

June 15, 1948
Freight Management

Winner of the 2016 Truckload Carriers Association's National Fleet Safety Award!

CARRIER PROFILE

Canada	
Canada Customs Carrier Code – BFS	2277
Identification Number in the Register (NIR) #	R-518443-9
Motor Carrier (MC) #	150381
National Safety Code (NSC) #	MB9026939
Partners in Protection (PIP) #	1628
Standard Industrial Classification (SIC) #	4789
Manitoba GST #	73902 2523 RT0001
Manitoba PST #	018144-6
Saskatchewan PST #	5157144
Ontario PST #	6075-1215
Quebec PST #	1224385265

U.S.A	
C-TPAT Account #	69083799
C-TPAT SVI #	ebb2b100-827a-47e9-8f98-991901d5e37b
Hazardous Materials Registration #	051613 550 069VX
Standard Carrier Alpha Code (SCAC)	BFSE
U.S. Carrier bonded	YES
U.S. DOT #	21479
U.S. Tax ID #	98-1341546

SERVICES	EQUIPMENT
Freight Management	Flat Decks (Tandem & Tridem) - 48' & 53'
Logistics	Step Decks (Tandem & Tridem) – 48' & 53'
Intermodal & International Freight Forwarding	Super B-Train
Warehousing	Container Chassis – 20' & 40'
Fleet Service & Maintenance	Dry Vans



Operations Centre ♦ 360 Hwy 12 N ♦ Steinbach, MB, Canada ♦ R5G 1A6 ♦ 1-800-665-0415 ♦ Local 204.326.3434
 Corporate Office ♦ 10 Hutchings Street ♦ Winnipeg, MB ♦ R2X 2X1 ♦ 1.204.772.3434 ♦ Fax 1.204.326.2717
 Email: info@bigfreight.com ♦ www.bigfreight.com



CANADIAN AUTHORITIES

Alberta	Extra/Intra Provincial Truck	Certificate MVID Workers Comp	00-0782144 0244-55552 295321/8
British Columbia	Extra/Intra Provincial Truck	Reference Workers Comp	60160 456850-142
Manitoba	Extra/Intra Provincial Truck	Workers Comp	SOET 0268300
Ontario	Extra/Intra Provincial Truck	License RIN Workers Comp	030215 041-803-126 200654EJ
Quebec	Extra/Intra Provincial Truck	Permit	3-M-306904-001A 3-M-306904-002A R-518433-9
Saskatchewan	Extra/Intra Provincial Truck	Certificate Workers Comp	1405 4313321
New Brunswick	Extra Provincial	Class: PC-X	3018
Nova Scotia	Extra Provincial	X2165	
Newfoundland	Extra Provincial		812
Prince Edward Island	Extra Provincial		X9328

U.S. AUTHORITIES

ICC	Common Carrier Contract Carrier	MC150381 (Sub 4) MC150381 (Sub 6)
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*The Canada Border Services Agency
is pleased to confirm that*

**Big Freight Systems
Inc.**

*has been a participant in the
Customs Self Assessment Program
since December 18, 2003*

Paula Barnhart

AI Manager, CSA/FAST Carrier Unit
Trusted Traders Programs Division
Canada Border Services Agency (CBSA)

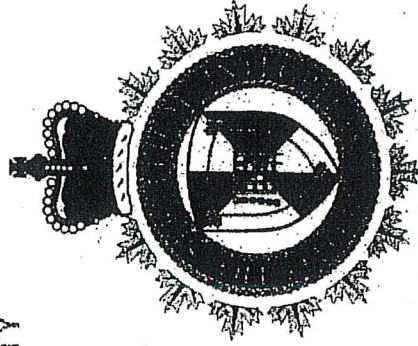
2012-09-20

SERVICE

PROTECTION

SERVICE

INTEGRITY



PROTECTION

INTÉGRITÉ



Certificate of Safety Rating

Certificat de cote de sécurité

This certifies that **BIG FREIGHT SYSTEMS INC,**
STEINBACH, MB, holds a **SATISFACTORY** *Safety Fitness*
Certificate in the Province of Manitoba.

Le présent document certifie que l'entreprise de camionnage
BIG FREIGHT SYSTEMS INC, **STEINBACH, MB,** est
titulaire d'un certificat d'aptitude en matière de sécurité,
Satisfaisant, dans la province du Manitoba.

This Certificate is issued in accordance with the *Motor Vehicle*
Transport Act (Canada), the *Highway Traffic Act*, and the
standards established by the *National Safety Code*.

Ce certificat est délivré conformément à la *Loi sur le transport*
par véhicule à moteur (Canada), le *Code de la route*, et les
normes du *Code canadien de sécurité*.

Failure to comply with the *Acts* and *Regulations* governing the
safety and fitness of motor vehicles may result in suspension
of this certificate.

Si les exigences des *codes* et des règlements régissant la
sécurité et le bon fonctionnement des véhicules à moteur ne
sont pas respectées, cela pourrait entraîner la suspension du
présent certificat.

National Safety Code # MB9026939

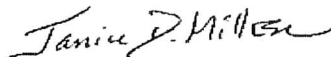
Code canadien de sécurité no: MB9026939

Safety Fitness
Certificate # MB004333

Certificat d'aptitude en
matière de sécurité no: MB004333

Expiry Date: 2024-05-31

Date d'expiration: 2024-05-31



Janice Miller

Director/Directeur

Safety & Permits/Permis et sécurité des transporteurs routiers



APPLICATION FOR CREDIT ACCOUNT

NAME: BIG FREIGHT SYSTEMS INC.

HEAD OFFICE:

MAILING ADDRESS: 360 Hwy #12 North
Steinbach, Manitoba, Canada R5G 1A6
PH: (204) 326-3434

NATURE OF BUSINESS: Freight Management Company

BUSINESS PRINCIPLE: Rod Miron, Chief Operating Officer

ACCOUNTS PAYABLE ADMINISTRATOR: PH: (204) 346-1202 FX: (204) 346-1202
Email: accountspayable@bigfreight.com

CREDIT REFERENCES:

CUSTOM TRUCK SALES	NATIONAL LEASE
1870 King Edward	PO Box 2458 Stn A
Winnipeg MB	Toronto, ON
PH: (204) 694-3874	PH: (630)-953-8878
FX: (204) 694-7766	FX: (630)-953-0040

PETRO CANADA
Calgary, AB
PH: (866) 927-4450
FX: (800) 732-7220

BANK REFERENCE: Royal Bank of Canada, Corporate Banking Centre
2nd Floor – 220 Portage Avenue, Winnipeg MB Canada R3C 0A5
PH: (204) 988-5953 Contact: Michael Witoski

INSURANCE: Marsh Canada Limited
One Lombard Place Suite 1420
Winnipeg, Manitoba R3B 0X3

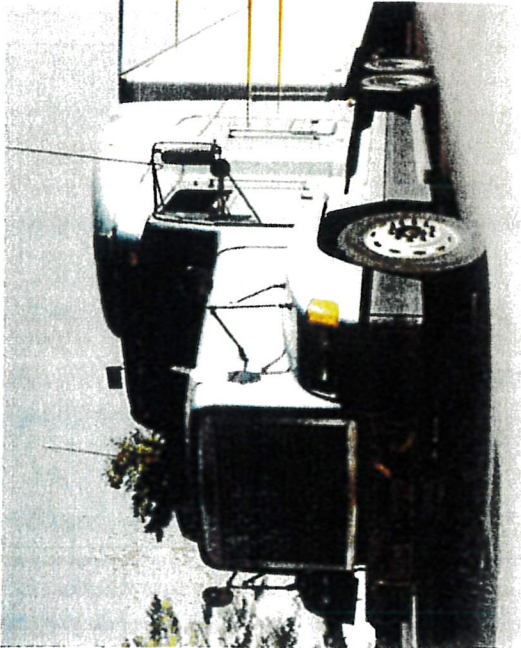
USA TAX ID #:	98-1341546	MOTOR CARRIER #:	150381
GST #:	73902-2523RT	MB PST #:	018144-6
SK PST #:	0181446	ON PST #:	6075-1215
QC #	1224385265	BC PST#:	MB140001
IRP#	MB00140	Equifax#:	0011546277
		D & B #:	20-006-0184

BILLING INSTRUCTION: Purchase Order required prior to services provided.

AUTHORIZED SIGNATURE: _____

TITLE: _____

DATE: _____



FAST EXPRES

Free and Secure Trade (FAST)

I am pleased to hereby confirm that

Big Freight Systems Inc.

has been a participant in the

Free and Secure Trade Program since

September 21, 2005

and is playing a vital role in securing the Canada-US Border and facilitating legitimate trade.

*Hélène Porter, Manager CSA/FAST Division
Major Project Design and Development*



UNITED STATES OF AMERICA
DEPARTMENT OF TRANSPORTATION
PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION



**HAZARDOUS MATERIALS
CERTIFICATE OF REGISTRATION
FOR REGISTRATION YEAR(S) 2022-2025**

Registrant: BIG FREIGHT SYSTEMS INC
ATTN: Britt Rivard
360 HWY 12
STEINBACH, MB R5G 1A6

This certifies that the registrant is registered with the U.S. Department of Transportation as required by 49 CFR Part 107, Subpart G.

This certificate is issued under the authority of 49 U.S.C. 5108. It is unlawful to alter or falsify this document.

Reg. No: 051922550034EG Effective: July 1, 2022 Expires: June 30, 2025

HM Company ID: 8944

Record Keeping Requirements for the Registration Program

The following must be maintained at the principal place of business for a period of three years from the date of issuance of this Certificate of Registration:

- (1) A copy of the registration statement filed with PHMSA; and
- (2) This Certificate of Registration

Each person subject to the registration requirement must furnish that person's Certificate of Registration (or a copy) and all other records and information pertaining to the information contained in the registration statement to an authorized representative or special agent of the U. S. Department of Transportation upon request.

Each motor carrier (private or for-hire) and each vessel operator subject to the registration requirement must keep a copy of the current Certificate of Registration or another document bearing the registration number identified as the "U.S. DOT Hazmat Reg. No." in each truck and truck tractor or vessel (trailers and semi-trailers not included) used to transport hazardous materials subject to the registration requirement. The Certificate of Registration or document bearing the registration number must be made available, upon request, to enforcement personnel.

For information, contact the Hazardous Materials Registration Manager, PHH-52, Pipeline and Hazardous Materials Safety Administration, U.S. Department of Transportation, 1200 New Jersey Avenue, SE, Washington, DC 20590, telephone (202) 366-4109.

This is to certify that the Policy(ies) of insurance listed below ("Policy" or "Policies") have been issued to the Named Insured identified below for the policy period(s) indicated. This certificate is issued as a matter of information only and confers no rights upon the Certificate Holder named below other than those provided by the Policy(ies).

Notwithstanding any requirement, term, or condition of any contract or any other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the Policy(ies) is subject to all the terms, conditions, and exclusions of such Policy(ies). This certificate does not amend, extend, or alter the coverage afforded by the Policy(ies). Limits shown are intended to address contractual obligations of the Named Insured.

Limits may have been reduced since Policy effective date(s) as a result of a claim or claims.

Certificate Holder: To Whom It May Concern	Named Insured and Address: BIG FREIGHT SYSTEMS INC. 360, Hwy 12 North STEINBACH, MB R5G 1A6
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This certificate is issued regarding:

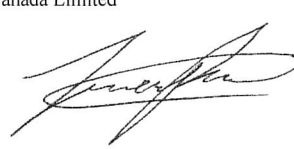
Evidence of Insurance

This Certificate is issued as a matter of information only and confers no rights on the holder and imposes no liability upon the Insurer, unless herein stated.

Type(s) of Insurance	Insurer(s)	Policy Number(s)	Effective/Expiry Dates	Sums Insured Or Limits of Liability	
AUTOMOBILE • Blanket Basis Covering "All Automobiles Owned By, Leased to, Operated by or on behalf of the Named Insured"	Manitoba Public Insurance Corporation	AM1000385000	Jun 01, 2023 to Jun 01, 2024	Third Party Bodily Injury & Property Damage	CDN 10,000,000 Combined Single Limit with Truckmen General Liability
TRUCKMEN GENERAL LIABILITY	Manitoba Public Insurance Corporation	AM1000385000	Jun 01, 2023 to Jun 01, 2024	Third Party Bodily Injury & Property Damage	CDN 10,000,000 Combined Single Limit with Automobile Third Party Liability
MOTOR TRUCK CARGO LIABILITY • Reefer Breakdown	Manitoba Public Insurance Corporation	AM1000385000	Jun 01, 2023 to Jun 01, 2024	Any One Vehicle (Legal Liability Form)	CDN 500,000 (Legal Liability Form)

Notice of cancellation:

The insurer(s) affording coverage under the policies described herein will not notify the certificate holder named herein of the cancellation of such coverage.

Marsh Canada Limited 1420-One Lombard Place Winnipeg, MB R3B 0X3 Telephone: 1-844-990-2378 Fax: (204)-9472662 winnipegcertificates@marsh.com	Marsh Canada Limited  By: _____ Trevor Pascal
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The Canada Border Services Agency
welcomes

Big Freight Systems Inc.

As a Partner in Protection

Contributing to safer homes, safer streets



President

Canada Border Services Agency



Canada Border
Services Agency

Agence des services
frontaliers du Canada

Canada



THE SITUATION

- 30, 60, and 90 day payment terms tie up cash flow
- Payment delays increase Administration costs
- Valuable resources wasted on accounts receivable instead of working on moving your business forward

THE IDEA

- Save time and put your money back in your pocket where it belongs

HOW IT WORKS

• *QUICK PAY SOLUTIONS*

- You determine how fast you get paid based off **YOUR** business needs; 7, 10, or 15 days fast
 - You decide what works best for your business
 - Big Freight helps make it happen

BENEFITS

- Increased Cash Flow
- No wasted Administration time
- Your money, in your Pocket where it belongs

NEXT STEPS

- Complete the next page and speak with your Big Freight Representative to take control of your account receivables
- Sign up for Direct Deposit to save even more time



Quick Pay Solutions

Our standard payment terms are Net 30 from the day we receive signed delivery documents.

We now offer a **Quick Pay** Solution with the below options:

Option 1 – Payment in 7 days from date delivery documents received. Cost 5% of invoice

Option 2 – Payment in 10 days from date delivery documents received. Cost 3% of invoice

Option 3 – Payment in 15 days from date delivery documents received. Cost 1.50% of invoice

Note: Quick pay is NOT AVAILABLE to Transport companies (Carriers) using factoring companies.

Semi-annually Big Freight Systems Inc. will review your performance. Should you have service failures your Quick Pay option may be terminated.

To register, please fill out the information below:

Company Name & Address:

Option: _____

Please E-mail or Fax; clear, legible copies of invoices and all supporting documentation, including all signed delivery paperwork within 24hrs of delivery to the following:

Email: partnercarrier@bigfreight.com

Or

Fax: 1-204-346-9537

Direct Deposit – We now also offer direct deposit services. If interested please email partnercarrier@bigfreight.com and a direct deposit form will be sent to you.



U.S. Department of
Transportation
1200 New Jersey Ave. S.E.
Washington, D.C. 20590

**Federal Motor Carrier
Safety Administration**

**BIG FREIGHT SYSTEMS INC
360 HIGHWAY 12 NORTH
STEINBACH, MB R5G 1A6
CANADA**

April 23, 2015

In reply refer to:
USDOT Number: **21479**
Review No.: 1200879/CR

Dear COLIN VAN DAN DRIESSCHE:

The motor carrier safety rating for your company is:

SATISFACTORY

This SATISFACTORY rating is the result of a review and evaluation of your safety fitness completed on April 17, 2015. A SATISFACTORY rating indicates that your company has adequate safety management controls in place to meet the safety fitness standard prescribed in 49 C.F.R. 385.5.

Please assure yourself that any specific deficiencies identified in the review report have been corrected. We appreciate your efforts toward promoting motor carrier safety throughout your company. If you have questions or require further information, please contact:

U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION
1471 INTERSTATE LOOP
BISMARCK, ND 58503
Telephone No.: 701-250-4346

Sincerely,

Joseph P. DeLorenzo
Director, Office of Enforcement and Compliance



Natural Resources Canada's
Office of Energy Efficiency
recognizes

L'Office de l'efficacité énergétique
de Ressources naturelles Canada
reconnait que

Big Freight Systems Inc.

as a registered
SmartWay® Transport
Partner

Est enregistré en tant que
Partenaire de transport
SmartWay®

ID Number / N° d'identification 12008547
Expiry / Expiration 2024-04-03

Canada

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

▶ For use by entities. Individuals must use Form W-8BEN. ▶ Section references are to the Internal Revenue Code.
 ▶ Go to www.irs.gov/FormW8BENE for instructions and the latest information.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do NOT use this form for:

Instead use Form:

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

Part I Identification of Beneficial Owner

1 Name of organization that is the beneficial owner Big Freight Systems Inc.	2 Country of incorporation or organization Canada
3 Name of disregarded entity receiving the payment (if applicable, see instructions)	

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

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

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

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

<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input checked="" type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.
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6 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).
 360 Highway 12 N

City or town, state or province. Include postal code where appropriate. Steinbach, MB R5G 1A6	Country Canada
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7 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.	Country
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Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required 98-1341546

9a GIIN	b Foreign TIN	c Check if FTIN not legally required. <input type="checkbox"/>
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10 Reference number(s) (see instructions)

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

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

11 Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment

Branch treated as nonparticipating FFI. Reporting Model 1 FFI. U.S. Branch.

Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).

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

Country

13 GIIN (if any)

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

14 I certify that (check all that apply):

a The beneficial owner is a resident of Canada within the meaning of the income tax treaty between the United States and that country.

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax-exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input checked="" type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> Other (specify Article and paragraph): _____

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions):
 The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a 0 % rate of withholding on (specify type of income): Transportation
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: Transportation of property between a point outside of teh United States to any other point

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; **and**
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; **and**
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Part V Certified Deemed-Compliant Nonregistering Local Bank18 I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts19 I certify that the FFI identified in Part I:

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

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

20 Name of sponsoring entity: _____

21 I certify that the entity identified in Part I:

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

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity22 I certify that the entity identified in Part I:

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

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts23 I certify that the entity identified in Part I:

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

Part X Owner-Documented FFI

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

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

- Does not act as an intermediary;
- Does not accept deposits in the ordinary course of a banking or similar business;
- Does not hold, as a substantial portion of its business, financial assets for the account of others;
- Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
- Does not maintain a financial account for any nonparticipating FFI; **and**
- Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

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

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

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

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

Part XI Restricted Distributor

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

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

Check box 25b or 25c, whichever applies.

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

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

Part XII Nonreporting IGA FFI

- 26 I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____ . The applicable IGA is a Model 1 IGA or a Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
 - If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor _____ .
The trustee is: U.S. Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

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

Part XIV International Organization

Check box 28a or 28b, whichever applies.

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

Part XV Exempt Retirement Plans

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

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

Part XV Exempt Retirement Plans (continued)

- d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

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

Part XVII Territory Financial Institution

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

Part XVIII Excepted Nonfinancial Group Entity

- 32 I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(e)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); **and**
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

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

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; **and**
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

Part XXI 501(c) Organization

- 35 I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; **or**
 - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

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

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

- 37a I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).
- b I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
 - The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

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

Part XXV Active NFFE

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

Part XXVI Passive NFFE

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

Check box 40b or 40c, whichever applies.

- b I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Part XXVII Excepted Inter-Affiliate FFI

- 41 I certify that the entity identified in Part I:
- Is a member of an expanded affiliated group;
 - Does not maintain financial accounts (other than accounts maintained for members of its expanded affiliated group);
 - Does not make withholdable payments to any person other than to members of its expanded affiliated group;
 - Does not hold an account (other than depository accounts in the country in which the entity is operating to pay for expenses) with or receive payments from any withholding agent other than a member of its expanded affiliated group; **and**
 - Has not agreed to report under Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an agent for chapter 4 purposes on behalf of any financial institution, including a member of its expanded affiliated group.

Part XXVIII Sponsored Direct Reporting NFFE (see instructions for when this is permitted)

42 Name of sponsoring entity: _____

43 I certify that the entity identified in Part I is a direct reporting NFFE that is sponsored by the entity identified on line 42.

Part XXIX Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see the instructions for a definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN

Part XXX Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income or proceeds to which this form relates, is using this form to certify its status for chapter 4 purposes, or is submitting this form for purposes of section 6050W or 6050Y;
- The entity identified on line 1 of this form is not a U.S. person;
- This form relates to: (a) income not effectively connected with the conduct of a trade or business in the United States, (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an income tax treaty, (c) the partner's share of a partnership's effectively connected taxable income, or (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f); **and**
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Sign Here



Signature of individual authorized to sign for beneficial owner

Bill Dooling

Print Name

01/17/2023

Date (MM-DD-YYYY)



Assessment Services
333 Broadway · Winnipeg, Manitoba, Canada · R3C 4W3
Telephone (204) 954-4505 · Toll Free 1-855-954-4321
Fax (204) 954-4900
www.wcb.mb.ca

To whom it may concern,

20-Sep-2023

Subject: Clearance Request - To whom it may concern

As of **20-Sep-2023** the following firm(s) are registered and in good standing with the Workers Compensation Board.

2468536 Big Freight Systems Inc.
360 Hwy 12 N, Steinbach

Assessment Services

Clearance Reference #:A858883