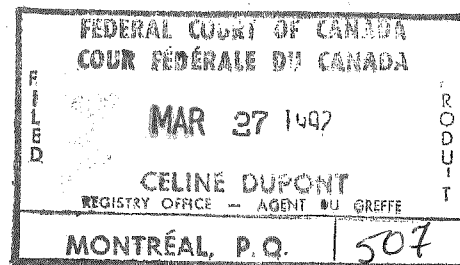


No: T-1707-90

FEDERAL COURT OF CANADA
TRIAL DIVISION



BETWEEN:

TIME DATA RECORDER INTERNATIONAL LTD,

- and -

J.S.G. WOOD INDUSTRIES LTD,

Plaintiffs

AND:

THE MINISTER OF NATIONAL REVENUE,

Defendant

AFFIDAVIT OF DOCUMENTS
(Rule 448)

I, Jean Bérubé, having a place of business at 191 west, Laurier Avenue, 17th floor, Sir Richard Scott building, Ottawa, , Ontario, swear that:

1. I am a departmental officer at the employment of Revenue Canada, Customs and Excise, adjudication division and I represent the defendant in the action;

2. I have conducted a diligent search of Record number CS 73168/P-456-8010 relevant to the action and have made appropriate inquiries of others to inform myself in order to make this affidavit;

4. I have listed and described in Schedule I all of the relevant documents, or bundles of relevant documents, that are in the defendant's possession, power or control and for which no privilege is claimed;

5. I am not aware of any other relevant documents other than those that are listed in this affidavit or that are or were only in the possession, power or control of another party in the action.

MONTREAL, March 25, 1992



JEAN BÉRUBÉ

SWORN BEFORE ME in the City of Ottawa ,
this 25th day of March, 1992.

J. Miller (LAWYER)

Commissioner of oaths
for the ~~District of~~
Province of Ontario

CERTIFICATE OF SOLICITOR
(Rule 449)

I, Jean Lavigne, certify that I have explained to the deponent of this affidavit of documents the necessity of making full disclosure under Rule 448 of the Federal Court Rules and the possible consequences of failing to do so.

MONTREAL, March 26, 1992

No: T-1707-90

FEDERAL COURT OF CANADA
TRIAL DIVISION

BETWEEN:

TIME DATA RECORDER INTERNATIONAL LTD,

- and -

J.S.G. WOOD INDUSTRIES LTD,

Plaintiffs

AND:

THE MINISTER OF NATIONAL REVENUE,

Defendant

NOTICE TO INSPECT
(Rule 452)

To: Me Peter E. Kirby
GOTTLIEB & PEARSON
2020 University Street
Suite 1600
Montreal, Quebec
H3A 2A5

Attorney for the Plaintiffs

TAKE NOTICE THAT the documents listed in **Schedule I** may be inspected at the office of the Attorney of the above-named defendant upon reasonable notice within fifteen days from service of this notice during normal business hours at Complexe Guy-Favreau, 200 West, René-Lévesque Blvd, East Tower, 9th floor, Montreal (Quebec), H2Z 1X4;

No: T-1707-90

FEDERAL COURT OF CANADA
TRIAL DIVISION

BETWEEN:

TIME DATA RECORDER INTERNATIONAL LTD,

- and -

J.S.G. WOOD INDUSTRIES LTD,

Plaintiffs

AND:

THE MINISTER OF NATIONAL REVENUE,

Defendant

SCHEDULE I

The following are all of the relevant documents, or bundles of relevant documents, that are in the defendant's possession, power or control and for which no privilege is claimed:

1. Canada Customs Invoice (February 27, 1989)
Re: Commercial Invoice # 5027/73689
2. Commercial Invoice (February 27, 1989)
Order # 73689/Acroprint Time Recorder Co./Invoice # 5027
3. List of 39 used Time recorders for parts.
4. Canada Customs Invoice (February 15, 1989)
Re: Commercial Invoice # 5020
5. Commercial Invoice (February 15, 1989)
Order # 71689/Acroprint Time Recorder Co./Invoice # 5020

7. Customs Cargo Control Documents
Re: Cargo Control No: 456-0089106
Re: Cargo Control No: 456-0089105
8. Cadex Identifier
Re: Cargo Control No.: 456-0089105
9. Canada Customs Invoice (March 3, 1989)
Re: Commercial Invoices Nos:

057584, 057506, 057576, 057505, 057509, 057514, 057510, 057584,
057506, 057513, 057512, 057583, 057510, 057578, 057499, 057515,
057574, 057501, 057582, 057577, 057511, 057575, 057502, 057500,
057581, 057585, 057507, 057516, 057516, 057518, 057579, 057580,
057593, 057573, 057517, 057503, 057521, 057508, 057520, 057519,
Six pages
10. Statement of goods seized (March 3, 1989)
Seizure # 456-8010
11. Seizure receipt (March 15, 1989)
Seizure # 456-8010
12. Notice (April 20, 1989)
Appeal # 73168/P-4568010
13. Ministerial Decision (March 16, 1990)
Appeal # CS73168/P-4568010
14. Notice of Decision (March 16, 1990)
Appeal # CS73168/P-456-8010
15. Bond to secure the payment of money (March 10, 1989)
1001060 \$ 20,952.88
16. Invoice # 108371
\$ 20,952.88
17. Letter by Starber International Inc./Raymond B. Héroux to
Revenue Canada/Mr. D. Blythe (March 23, 1989)
18. Letter to Revenue Canada/C.D.A. Mallory (March 28, 1989)
19. Letter by J.S.G. Industries/Ron Bisailon to Canada Customs/
Dan Mallory (March 29, 1989)

22. Letter by Starber International Inc/Raymond Héroux to Revenue Canada Customs and Excise/Peter Melvin (May 31, 1989)
Three pages and
Annexes (Attachments "A" to "I") 32 pages
23. Letter to Revenue Canada/Daniel St-James (June 2, 1989)
24. Letter by Gottlieb, Kaylor/Michael Kaylor to Revenue Canada/Peter Melvin (August 15, 1989)
25. Letter by Revenue Canada/Peter Melvin to Starber International Inc/Raymond B. Héroux (August 18, 1989)
26. Letter by Gottlieb, Kaylor/Michael Kaylor to Revenue Canada/Peter Melvin (August 21, 1989)
27. Letter by Revenue Canada/Peter Melvin to Gottlieb, Kaylor/Michael Kaylor (October 2, 1989)
28. Letter by Gottlieb, Kaylor/Peter E. Kirby to Revenue Canada/Peter Melvin (November 30, 1989)
29. Letter by Revenue Canada/Peter Melvin to Gottlieb, Kaylor/Peter E. Kirby (January 30, 1990)
30. Letter by Gottlieb, Stocks/Peter E. Kirby to Revenue Canada/Peter Melvin (February 21, 1990)
13 pages and
Annex (51/89-133 May 24, 1989) - One page
31. Letter by Revenue Canada/Peter Melvin to Gottlieb, Stocks/Peter E. Kirby (February 26, 1990)
32. Letter by Gottlieb, Stocks/Peter E. Kirby to Revenue Canada/Peter Melvin (February 28, 1990)
33. Letter by Time Data Recorder/Paul W. Dopp to Gottlieb, Stocks/Peter E. Kirby by (March 12, 1990) by D. Blythe (March 3, 1989)
34. Inspection or Operational Report re: # 456-88100 by D. Blythe (March 3, 1989)
35. Report of the circumstances and events leading to seizure # 456-88100. The report by D. Blythe (March 3, 1989)

- 39. Notes - One page (February 22, 1989)
- 40. Notes - One page (March 13, 1990)
- 41. Case Synopsis and Decisions for decision
Seizure CS 73160/P-456-8010 by Peter Melvin (March 14, 1990)

MONTREAL, March 26, 1992



JEAN LAVIGNE

Attorney for the defendant

No: T-1707-90

FEDERAL COURT OF CANADA
TRIAL DIVISION

BETWEEN:

TIME DATA RECORDER INTL LTD,
- and -
J.S.G. WOOD INDUSTRIES LTD,

Plaintiffs

AND:

THE MINISTER OF NATIONAL REVENUE,

Defendant

AFFIDAVIT OF DOCUMENTS
CERTIFICATE OF SOLICITOR
NOTICE TO INSPECT
SCHEDULE I

ORIGINAL

Me JEAN LAVIGNE
FEDERAL DEPARTMENT OF JUSTICE
Guy-Favreau Complex