





**ATTACHMENT TO GST ELECTION - FORM GST502 E AND GST/QST ELECTION FORM FP-2502-V**

**OPENLANE CANADA LIST OF RELATED ENTITIES**

**IDENTIFICATION OF AUCTIONEER AND APPLICABLE GST AND QST NUMBERS**

<b>LEGAL ENTITY</b>	<b>BN #</b>	<b>GST/HST Division</b>	<b>QST #</b>
<b>ADESA Auctions Canada Corporation</b>	89611 0525		
ADESA Auctions Canada Corporation	89611 0525	RT 0007	NEQ - 1170688049 / ID - 1022632171 TQ0001
ADESA St. John's (Newfoundland)	89611 0525	RT 0013	
ADESA Halifax (Nova Scotia)	89611 0525	RT 0002	
ADESA Moncton (New Brunswick)	89611 0525	RT 0012	
ADESA Ottawa (Ontario)	89611 0525	RT 0003	
ADESA Toronto (Ontario)	89611 0525	RT 0015	
ADESA Kitchener (Ontario)	89611 0525	RT 0011	
ADESA Kitchener ( <b>Windsor</b> )	89611 0525	RT 0011	
ADESA Winnipeg (Manitoba)	89611 0525	RT 0017	
ADESA Saskatoon (Saskatchewan)	89611 0525	RT 0014	
ADESA Edmonton (Alberta)	89611 0525	RT 0009	
ADESA Calgary (Alberta)	89611 0525	RT 0008	
ADESA Vancouver (British Columbia)	89611 0525	RT 0004	
<b>ADESA Montreal Corporation</b>	86488 4937	RT 0001	NEQ - 1160878824 / ID - 1201826264 TQ 0001
<b>ADESA Quebec Corporation</b>	121211338	RT 0001	NEQ - 1142672709/ ID - 1003650983 TQ 0001
<b>OPENLANE Canada Inc.</b>	864867437	RT 0001	**NEQ-1168072685 / ID - 1204695055 TQ0001
<b>NEPO Auto Centre, Inc.</b>	8392 01001	RT 0001	ID - 1217695542
<b>Nth Gen Software Inc</b>	813686425	RT 0001	NEQ - 1173165623 / ID 1222540395 TQ0001
<b>TradeRev Motors Inc.</b>	78579 1716	RT 0001	
<b>TradeRev Technologies Inc.</b>	77332 1914	RT 0001	