Court File No.: SJM/72/2026

IN THE COURT OF KING'S BENCH OF NEW BRUNSWICK

IN BANKRUPTCY AND INSOLVENCY

JUDICIAL DISTRICT OF SAINT JOHN

IN THE MATTER OF THE RECEIVERSHIP OF M & F LEBLANC OIL LTD.

PURSUANT TO SECTION 33 OF THE *JUDICATURE ACT*, R.S.N.B. 1973, CH. J-2, RULE 41 OF THE RULES OF COURT, N.B. REG 82-73 and SECTION 243 OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, C. B-3

BETWEEN:

THE TORONTO DOMINION BANK

APPLICANT

- and -

M&F LEBLANC OIL LTD.

RESPONDENT

AFFIDAVIT OF SIMON-PIERRE GODBOUT

I, Simon-Pierre Godbout, make oath and say as follows:

1. I am a Partner with the law firm Cox & Palmer NB LLP ("**Cox & Palmer**"), solicitors for the Court Appointed Receiver, Deloitte Restructuring Inc. ("**Deloitte**"), in the within matter and as such, I have personal knowledge of the evidence sworn to in this affidavit except where otherwise stated to be based on information or belief.

2. I have been involved in this proceeding at Cox & Palmer.

3. Attached hereto and marked as **Exhibit "A"** are true copies of the detailed invoices issued by Cox & Palmer for fees and disbursements (collectively, the **"Invoices"**) in this matter covering the period of April 17 to September 15, 2026 (the "**Period**").

4. As detailed in the Invoices covering the Period, Cox & Palmer's invoiced fees amount to $29,421.50 and Cox & Palmer incurred and invoiced disbursements in the amount of $506.73 plus Harmonized Sales Tax (HST) on fees and disbursements in the amount of $4,189.95 for a total of $34,118.18.

5. The Invoices are a fair and accurate description of the services provided and the amounts charged by Cox & Palmer.

6. The fees set out in the Invoices are calculated on the basis of the hours spent by Cox & Palmer personnel, multiplied by the applicable standard hourly rates charged by Cox & Palmer. The total time comprised in the Invoices is 70.80 hours at an average hourly rate of approximately $415.56. To the best of my knowledge and belief, the rates charged by Cox & Palmer throughout these proceedings are comparable to the rates charged by other insolvency firms in the Atlantic Provinces for the provisions of similar services.

7. Attached hereto and marked as **Exhibit "B"** is a schedule summarizing the billing rates, total hours and total fees charged for each professional that has completed work on this file during the Period.

8. I have reviewed the account of Cox & Palmer and do verily believe that:

   (a) Cox & Palmer's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;

   (b) Cox & Palmer's fees in this matter are consistent to those charged by insolvency firms with the capacity to handle a file of comparable size and complexity;

   (c) the work completed by Cox & Palmer was delegated to the appropriate professionals in Cox & Palmer with the appropriate seniority and appropriate hourly rates;

   (d) the Invoices were provided to the Applicant when rendered and all have been approved by the Applicant, and

   (e) the services were performed by Cox & Palmer in a prudent and economical manner.

9. I make this affidavit in support of a motion by the Receiver, for, among other things, the approval of the fees and disbursements of Cox & Palmer.

SWORN TO before me at Moncton,
New Brunswick
on September 18, 2026.

A commissioner of Oaths
Being a solicitor

Simon-Pierre Godbout

This is Exhibit "A" referred to in the Affidavit of Simon-Pierre Godbout sworn before me on the 18th day of September, 2026.



A Commissioner of Oaths, being a Solicitor

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Deloitte Restructuring Inc. / Restructuration Deloitte Inc.
1741 Lower Water Street, Suite 800
Halifax, NS B3J 0J2

May 22, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY
Invoice # 500173542
RE: M & F LeBlanc Oil Ltd.

Fees for this Invoice	$3,234.00
Taxable Disbursements for this Invoice	0.00
Non-Taxable Disbursements for this Invoice	0.00
HST	452.76
Total Invoice	**$3,686.76**
BALANCE NOW DUE	**$3,686.76**

Payment Instructions:

File Number: 50070282-00003
Bill Number: 500173542
Balance Due: $3,686.76

Paying by cheque (payable to Cox & Palmer NB LLP) or cash: Please return this page with your payment.

Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

Terms: An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

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Halifax, NS B3J 0J2

May 22, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500173542
For professional services rendered in connection with this matter:
RE: M & F LeBlanc Oil Ltd.

DATE	DESCRIPTION	LWY	TIME	AMOUNT
April 17, 2026	Preparation for and Attendance at hearing; Review filed materials re: Response to allegation of company - bad faith;	SPG	1.50	660.00
April 20, 2026	Telephone call and emails with Deloitte; Drafting correspondence to debtor counsel re - cooperation;	SPG	1.10	484.00
April 23, 2026	Review of emails and analysis from Deloitte	GLC	0.30	165.00
April 23, 2026	Emails with Deloitte - update on Debtor interactions;	SPG	0.40	176.00
April 28, 2026	Correspondence from supplier re Demand for possession;	SPG	0.20	88.00
April 28, 2026	Emaisl with Deloitte and TD Bank - Company proposal;	SPG	0.40	176.00
April 29, 2026	Receipt and review of email from client re potential offer	GLC	0.20	110.00
April 29, 2026	Call with James Foran re potential offer	GLC	0.30	165.00
April 29, 2026	Email to opposing counsel re potential offer	GLC	0.10	55.00
April 29, 2026	Call with borrower's counsel	GLC	0.30	165.00
April 29, 2026	Email to client reporting on call with counsel	GLC	0.30	165.00
April 29, 2026	Telephone conference with Deloitte - proposal from debtor to purchase; emails with debtor counsel; emails with Deloitte;	SPG	0.50	220.00

Thank you for your business.

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DATE	DESCRIPTION	LWY	TIME	AMOUNT
April 30, 2026	Emails to and from Deloitte	GLC	0.20	110.00
April 30, 2026	Call with TD's counsel	GLC	0.30	165.00
April 30, 2026	Email to company counsel	GLC	0.20	110.00
April 30, 2026	Email from company counsel and forward same to bank counsel and receiver	GLC	0.20	110.00
April 30, 2026	Call from Bank counsel re email from company counsel	GLC	0.20	110.00

To our fee $3,234.00

SUMMARY:

Fees		$3,234.00
	Subtotal	$3,234.00
HST Fees		$452.76
	Subtotal	$452.76
TOTAL INVOICE		$3,686.76
BALANCE NOW DUE		$3,686.76



Simon-Pierre Godbout

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September 1, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY
Invoice # 500179393
RE: M & F LeBlanc Oil Ltd.

Fees for this Invoice	$15,469.50
Taxable Disbursements for this Invoice	498.73
Non-Taxable Disbursements for this Invoice	0.00
HST	2,235.55
Total Invoice	**$18,203.78**
Credit Applied to Account	**$18,203.78**
BALANCE NOW DUE	**$0.00**

Payment Instructions:

File Number: 50070282-00003
Bill Number: 500179393
Balance Due: $0.00

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Paying by Visa, Mastercard or AMEX: please contact reception at 506-856-9800 or receptionmct@coxandpalmer.com

E-Transfer payments: please email accounts@coxandpalmer.com. Please add your client number in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

Terms: An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

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September 1, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500179393
For professional services rendered in connection with this matter:
RE: M & F LeBlanc Oil Ltd.

DATE	DESCRIPTION	LWY	TIME	AMOUNT
May 1, 2026	Emails with TD Counsel and opposing counsel;	SPG	0.40	176.00
May 4, 2026	Review file and video conf with Deloitte	GLC	0.80	440.00
May 4, 2026	Conference call with Deloitte;	SPG	0.80	352.00
May 4, 2026	Amendments to letter to debtor - cooperation;	SPG	0.30	132.00
May 5, 2026	Review, revise and comment on daft correspondence to debtor	GLC	0.30	165.00
May 6, 2026	Email from James Foran re: providing update on matter after speaking with David Wedlake.	SPG	0.20	88.00
May 7, 2026	Meeting with James Foran and Naomi MacGregor to review interview notes	GLC	0.80	440.00
May 7, 2026	Meeting with Deloitte re: AR matters and strategy re inadequate accounting;	SPG	0.80	352.00
May 8, 2026	Email from James Foran re: providing their proposed overview of the Second Report.	SPG	0.10	44.00
May 12, 2026	Review of file to prepare for stakeholder call	GLC	0.20	110.00
May 12, 2026	Stakeholder call with TD and Deloitte	GLC	1.00	550.00
May 12, 2026	Meeting with James Foran re variances in A/R	GLC	0.70	385.00
May 12, 2026	Email exchange with James Foran re: requesting the Tax Certificate for 9241 Main Street, Richibucto, NB, and providing same to him.	SPG	0.20	88.00

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DATE	DESCRIPTION	LWY	TIME	AMOUNT
May 12, 2026	Call with Delotite and TD; Meeting with J. Foran - AR matters;	SPG	1.70	748.00
May 14, 2026	Emails with Deloitte - Greenergey;	SPG	0.20	88.00
May 15, 2026	Call with James Foran re teaser	GLC	0.20	110.00
May 20, 2026	Review, revise and comment on draft Second Report	GLC	0.60	330.00
May 21, 2026	Email to Service List re: providing them with a copy of the Notice of Motion and the Receiver's Report.	SPG	0.20	88.00
May 22, 2026	Drafting Notice of Motion and Draft Order;	SPG	3.50	1,540.00
May 22, 2026	Email to Court re: filing a copy of the Notice of Motion and the Receiver's Report.	SPG	0.20	88.00
May 24, 2026	Draft Pre-Hearing Brief;	SPG	2.00	880.00
May 25, 2026	Review of file to prepare for hearing	GLC	0.50	275.00
May 25, 2026	Review and revise draft Brief of Fact and Law	GLC	0.30	165.00
May 25, 2026	Print documents for court. Deliver documents to court.	PJ	0.50	102.50
May 25, 2026	Email to Court re: filing the Brief electronically.	SPG	0.20	88.00
May 25, 2026	Email to Service List re: serving them with a copy of Brief and case law.	SPG	0.20	88.00
May 25, 2026	Drafting pre-hearing submissions; review case law re leave to assign into bankruptcy; Correspondence with Court and Service List;	SPG	4.10	1,804.00
May 26, 2026	Prepare for and attend hearing re bankruptcy order and other relief	GLC	1.80	990.00
May 26, 2026	Telephone call to counsel to TD Bank	GLC	0.20	110.00
May 26, 2026	Call with Receiver re next steps	GLC	0.20	110.00
May 26, 2026	Email to counsel to fuel supplier re property claim	GLC	0.20	110.00

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DATE	DESCRIPTION	LWY	TIME	AMOUNT
May 26, 2026	Attendance at hearing; Drafting Affidavit of Service and record on Application;	SPG	1.50	660.00
May 26, 2026	Telephone call with TD Counsel; Telephone call with J. Foran;	SPG	0.30	132.00
May 27, 2026	Emails to and from counsel to borrower	GLC	0.20	110.00
May 27, 2026	Emails to and from client re minute books	GLC	0.20	110.00
May 27, 2026	Email to Deloitte re receipt of minute books and direction re same	GLC	0.20	110.00
May 27, 2026	Email from Naomi McGregor re: advising us to peak through the Minute Books for anything that may be of interest.	SPG	0.10	44.00
May 27, 2026	Email to Court re: requesting the dial-in particulars for the June 2, 2026 hearing.	SPG	0.20	88.00
May 28, 2026	Email exchange with Maeve Baird re: requesting that Mike MacLean be removed from the Service List, and confirming that same has been completed.	SPG	0.20	88.00
June 2, 2026	Preparation for motion to the court re bankruptcy order, SISP< and fees	GLC	0.60	330.00
June 2, 2026	Attend and conduct motion before Stephenson, J.	GLC	0.50	275.00
June 2, 2026	Preparation and Attendance at hearing;	SPG	0.80	352.00
June 2, 2026	Drafting updated Affidavit of Service; Updates to Court Order;	SPG	0.80	352.00
June 2, 2026	Email exchange with Court re: providing them with the draft Order in Word format along with a copy of the Affidavit of Service of Janice Barrieau; and receiving acknowledgement of same.	SPG	0.20	88.00
June 2, 2026	Email to Court re: providing a copy of the Word version of the Ancillary and	SPG	0.30	132.00

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DATE	DESCRIPTION	LWY	TIME	AMOUNT
	Sealing Order, and the Approval and Vesting Order.			
June 2, 2026	Email from Court re: receiving the Order signed by Mr. Justice Stephenson.	SPG	0.10	44.00
June 4, 2026	Emails with Deloitte; Review and Amend Bill of Sale for Fuel - indemnities, insurance, etc;	SPG	1.40	616.00
June 16, 2026	Emails with Deloitte - update to Service List;	SPG	0.20	88.00
June 23, 2026	Review of leases, PPSA search, PPSA definitions and email to receiver re disclaimer letters	GLC	0.60	330.00
June 25, 2026	Email exchange with James Foran and Naomi McGregor re: discussion regarding the City of Miramichi work bid.	SPG	0.30	132.00
June 25, 2026	Telephone call and email from counsel for the City of Miramichi; Review Tender Documents; Emails to Counsel - termination of agreement and receiver not operating;	SPG	0.80	352.00
		To our fee		$15,469.50

LAWYER	INITIALS	HOURS	RATE	TOTAL
George Cooper	GLC	10.10	550.00	5,555.00
Simon-Pierre Godbout	SPG	22.30	440.00	9,812.00
Peter Janson	PJ	0.50	205.00	102.50

TAXABLE DISBURSEMENTS:	
Delivery & courier	$47.18
Photocopies	431.55
Tax Certificate	20.00
Total Taxable Disbursements:	$498.73

SUMMARY:	
Fees	$15,469.50
Disbursements	$498.73
Subtotal	$15,968.23

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HST Fees		$2,165.73
HST Disbursements		$69.82
	Subtotal	$2,235.55
TOTAL INVOICE		$18,203.78
Credit Applied to Account		18,203.78
BALANCE NOW DUE		$0.00



Simon-Pierre Godbout

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Halifax, NS B3J 0J2

September 15, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

INVOICE SUMMARY
Invoice # 500179388
RE: M & F LeBlanc Oil Ltd.

Fees for this Invoice	$10,718.00
Taxable Disbursements for this Invoice	8.00
Non-Taxable Disbursements for this Invoice	0.00
HST	1,501.64
Total Invoice	**$12,227.64**
BALANCE NOW DUE	**$12,227.64**

Payment Instructions:

File Number: 50070282-00003
Bill Number: 500179388
Balance Due: $12,227.64

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Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 50070282 when prompted for an account.

Terms: An interest charge of 12% per annum is payable on the balance not paid within 45 days of the date of the invoice.

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September 15, 2026
File #50070282-00003
Your Ref:
HST REG.#121439335 RT0001
Client # 50070282

Invoice #:500179388
For professional services rendered in connection with this matter:
RE: M & F LeBlanc Oil Ltd.

DATE	DESCRIPTION	LWY	TIME	AMOUNT
July 3, 2026	Emails to and from J Foran re water issue	GLC	0.20	110.00
July 3, 2026	Attend first meeting of creditors	GLC	0.20	110.00
July 3, 2026	Emails with Deloitte - FMOC;	SPG	0.30	132.00
July 3, 2026	Conference call with Deloitte - Coop AR; Review property and asset searches for Coop;	SPG	1.10	484.00
July 6, 2026	Review of file and video conf with J Foran	GLC	0.40	220.00
July 6, 2026	Review of s 164 and s 164 of BIA re documentary production and oral examination	GLC	0.40	220.00
July 21, 2026	Review of bid summary and comment on same	GLC	0.30	165.00
July 21, 2026	Emails with Deloitte - review of offers;	SPG	0.20	88.00
July 22, 2026	Emails with Deloitte and TD;	SPG	0.40	176.00
July 24, 2026	Emails to and from Deloitte	GLC	0.20	110.00
July 24, 2026	Review Real Estate proposals; emails with Deloitte;	SPG	0.40	176.00
July 29, 2026	Review Summary of Offers;	SPG	0.40	176.00
August 4, 2026	Emails to and from Deloitte and call with Deloitte re offers pursuant to SISP	GLC	0.50	275.00
August 4, 2026	Emails with Deloitte and telephone conference - update on SISP and Bid offers; Instructions re: APS;	SPG	0.60	264.00
August 4, 2026	Email exchange with Naomi McGregor re: requesting to have a meeting this	SPG	0.20	88.00

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DATE	DESCRIPTION	LWY	TIME	AMOUNT
	afternoon, and sending out Teams invite.			
August 5, 2026	Review correspondence. Instructions from Simon-Pierre. Draft agreement of purchase and sale. Internal email to Simon-Pierre.	PJ	4.30	881.50
August 5, 2026	Email to Naomi McGregor and James Foran re: requesting a copy of the successful bid of the equipment sale and final version of tender package.	SPG	0.20	88.00
August 10, 2026	Research the Law on Evidence Given in a Civil Proceeding and if it can be used in a Criminal Proceeding; Summarize findings in a Memorandum addressed to Simon-Pierre Godbout.	AR	1.30	240.50
August 10, 2026	Video conference with Deloitte re various issues including offers	GLC	0.50	275.00
August 11, 2026	Review and finalize Memorandum regarding Evidence given in a civil proceeding and its effect in a criminal proceeding.	AR	0.20	37.00
August 11, 2026	Emails to and from court	GLC	0.20	110.00
August 11, 2026	Emails to and from client	GLC	0.20	110.00
August 11, 2026	Property Searches on Papa Joe's; Emails with Deloitte; Bankrutpcy searches for Coop;	SPG	1.10	484.00
August 13, 2026	emails from TD Counsel - real estate matters;	SPG	0.20	88.00
August 17, 2026	Finalize APS;	SPG	1.50	660.00
August 17, 2026	Emails with Deloitte;	SPG	0.20	88.00
August 18, 2026	Updates to APS re status of deposit;	SPG	0.30	132.00
August 18, 2026	Emails with Deloitte;	SPG	0.20	88.00
August 19, 2026	Emails with Deloitte APS;	SPG	0.30	132.00
August 20, 2026	Emails with Delotite - approval motion;	SPG	0.30	132.00
August 21, 2026	Correspondence with the Clerk of the Court - available dates;	SPG	0.40	176.00

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Fax: 506-856-8150

DATE	DESCRIPTION	LWY	TIME	AMOUNT
August 21, 2026	Emails with Deloitte;	SPG	0.20	88.00
August 22, 2026	Commence prepare draft Notice of Motion seeking Approval and Vesting Order	AR	0.40	88.00
August 23, 2026	Continue preparing draft Notice of Motion seeking Approval and Vesting Order	AR	3.80	836.00
August 23, 2026	Review Second Report of the Receiver, appendices thereto and winning bid from Energies Sonic Inc. for preparation of draft Motion Materials seeking Approval and Vesting Order regarding Parcel 2	AR	0.80	176.00
August 23, 2026	Prepare draft Approval and Vesting Order regarding Parcel #2	AR	1.60	352.00
August 24, 2026	Commence revision draft Notice of Motion to include relief and grounds for Approval of Fees	AR	0.30	66.00
August 24, 2026	Review Draft motion materials;	SPG	1.10	484.00
August 25, 2026	Continue revising draft Notice of Motion to include relief and grounds for Approval of Fees	AR	0.30	66.00
August 25, 2026	Prepare draft Ancillary and Sealing Order for the approval of the Receiver's activities and the Receiver and Counsel's fees and disbursements, and for the sealing of the Confidential Supplement in relation to the sale of Parcel 2	AR	1.80	396.00
August 26, 2026	Emails with Deloitte;	SPG	0.20	88.00
August 27, 2026	Emails with Deloitte - draft report;	SPG	0.30	132.00
August 27, 2026	Emails with Deloitte - draft report;	SPG	0.20	88.00
September 2, 2026	Review of file and emails from TD and cleint	GLC	0.20	110.00
September 11, 2026	Review Report of Receiver;	SPG	1.30	572.00
September 11, 2026	Review report and provide comments; emails with deloitte;	SPG	1.30	572.00

COX & PALMER | coxandpalmerlaw.com
New Brunswick | Newfoundland & Labrador | Nova Scotia | Prince Edward Island

Cox & Palmer NB LLP
644 Main Street
Suite 500
Moncton, NB E1C 1E2
Tel: 506-856-9800
Fax: 506-856-8150

DATE	DESCRIPTION	LWY	TIME	AMOUNT
September 15, 2026	Emails with Deloitte;	SPG	0.20	88.00
	To our fee			$10,718.00

LAWYER	INITIALS	HOURS	RATE	TOTAL
George Cooper	GLC	3.30	550.00	1,815.00
Simon-Pierre Godbout	SPG	13.10	440.00	5,764.00
Alexandre Robert	AR	9.00	220.00	1,980.00
Peter Janson	PJ	4.30	205.00	881.50
Aleksis Roy	AR	1.50	185.00	277.50

TAXABLE DISBURSEMENTS:	
Insolvency/Bankruptcy Searches	$8.00
Total Taxable Disbursements:	$8.00

SUMMARY:	
Fees	$10,718.00
Disbursements	$8.00
Subtotal	$10,726.00
HST Fees	$1,500.52
HST Disbursements	$1.12
Subtotal	$1,501.64
TOTAL INVOICE	$12,227.64
BALANCE NOW DUE	$12,227.64



Simon-Pierre Godbout

Thank you for your business.

This is Exhibit "B" referred to in the Affidavit of Simon-Pierre Godbout sworn before me on the 18th day of September, 2026.



A Commissioner of Oaths, being a Solicitor

In the Matter of the Receivership of M & F LeBlanc Oil Ltd.

Summary of Invoices of Cox & Palmer NB LLP

For the Period of April 17, 2026 to September 15, 2026

Invoice No.	Date	Period	Fees	Taxes	Disbursements	Total	Hours	Average Rate
500173542	22-May-26	April 17, 2026 to April 30, 2026	$ 3,234.00	$ 452.76	$ -	$ 3,686.76	6.70	$ 482.69
500179393	01-Sep-26	May 1, 2026 to June 30, 2026	$ 15,469.50	$ 2,235.55	$ 498.73	$ 18,203.78	32.90	$ 470.20
500179388	15-Sep-26	July 1, 2026 to Sept 15, 2026	$ 10,718.00	$ 1,501.64	$ 8.00	$ 12,227.64	31.20	$ 343.53
		Total	**$ 29,421.50**	**$ 4,189.95**	**$ 506.73**	**$ 34,118.18**	**70.80**	**$ 415.56**