

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, Rules of Court, New Brunswick 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

**SECOND REPORT OF THE COURT APPOINTED RECEIVER AND MANAGER
DELOITTE RESTRUCTURING INC.**

DATED MAY 22, 2026

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INTRODUCTION

1. On April 17, 2026 (the "**Date of Receivership**"), the Court of King's Bench of New Brunswick in Bankruptcy and Insolvency (the "**Court**") granted an order (the "**Receivership Order**") appointing Deloitte Restructuring Inc. ("**Deloitte**") as receiver and manager (the "**Receiver**"), pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") without security, of the assets, collateral and undertakings (the "**Property**") of M & F LeBlanc Oil Ltd. ("**M&F**" or the "**Company**").
2. M&F is a private company that was incorporated under the laws of New Brunswick ("**NB**") on April 13, 2000, and which the Receiver understands is wholly owned by Martin Leblanc ("**Leblanc**"). M&F is a fuel distributor headquartered in Richibucto, NB, with a secondary location in Miramichi, NB. The Company operated from leased premises, with the Richibucto, NB location operating on real property owned by a person related to Leblanc (the "**Head Office**"). M&F also owns real property located in Richibucto, NB that was used by the Company and is occupied by two tenants, one being a related party to M&F (the "**Investment Property**").
3. Deloitte was initially retained by the Toronto-Dominion Bank ("**TD Bank**") on February 19, 2026, to act as its financial advisor with respect to advances provided to M&F (the "**Consulting Engagement**"). Deloitte's activities pursuant to the Consulting Engagement were summarized at paragraphs 9 through 27 in its first report dated April 14, 2026 (the "**First Report**") previously filed with the Court.
4. On March 31, 2026, Deloitte was appointed as the receiver and manager of M&F pursuant to security held by TD Bank (the "**Private Receiver**" and the "**Private Receivership**", respectively). Deloitte's activities pursuant to the Private Receivership were summarized at paragraphs 28 to 34 of its First Report previously filed with the Court.

PURPOSE

5. The purpose of this second report of the Receiver (the "**Second Report**") is to provide the Court with an update with respect to:

- (i) the Receiver's activities since the granting of the Receivership Order;
- (ii) the Receiver's preliminary findings with respect to the Company's books and records;
- (iii) a description of the Receiver's proposed sale and investment solicitation process (the "**SISP**"); and
- (iv) the Receiver's request for an order:
 - a. approving the SISP;
 - b. approving the activities of the Receiver as described in First Report and Second Report, including, without limitation, the steps taken by the Receiver pursuant to the Receivership Order;
 - c. approving the fees and disbursements of the Receiver as described in the affidavit of James Foran dated May 21, 2026 (the "**Foran Affidavit**") attached hereto as **Appendix A**;
 - d. approving the Receiver's Interim Statement of Receipts and Disbursements for the period from April 17 to May 15, 2026 (the "**Interim SRD**"), attached hereto as **Appendix B**;
 - e. authorizing the Receiver, in its discretion, to assign the Company into bankruptcy and act as the Licensed Insolvency Trustee (the "**Trustee**") subject to the Receivership Order; and
 - f. providing such further or other relief that the Court considers just and warranted in the circumstance.

TERMS OF REFERENCE AND DISCLAIMER

- 6. In preparing this Second Report, the Receiver has relied upon unaudited financial information prepared by the Company's management, the Company's books and records, discussions with the Company's management and advisors, information provided to the Company's external accountant

(the “**Company Information**”), and information provided by TD Bank (the “**Information**”). Except as described in this Second Report:

- (i) The Receiver has reviewed the Company Information and the Information and for reasonableness, internal consistency, and use in the context in which it was provided. However, the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Company Information and the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the CPA Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Company Information or the Information. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this Second Report.
- (ii) The Receiver has prepared this Second Report in its capacity as Receiver to provide background to the Court for its consideration of the relief being sought. Parties using this Second Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 7. As noted hereinafter, the Receiver has serious concerns about the accuracy and completeness of the Company Information based on the activities undertaken as described more fully below.
- 8. Capitalized items not otherwise defined herein are as defined in various materials filed with the Court in these receivership proceedings which can be found on the Receiver’s website at www.insolvencies.deloitte.ca/M&F-Leblanc-Oil (the “**Receivers Website**”).
- 9. All dollar amounts in this Second Report are in Canadian dollars, unless otherwise indicated.

RECEIVER’S ACTIVITIES

- 10. The Receiver has undertaken the following activities since the Date of Receivership:

- (i) attended the Head Office and the Investment Property to take possession of and secure the Company’s assets, conduct an inventory count of such assets, and post notices of the receivership proceedings;

- (ii) secured the physical and electronic books and records of the Company;
- (iii) participated in discussions with the landlord of the Head Office, who refused to permit the Receiver to operate from the Head Office. The Receiver has no further obligations in respect of the Head Office;
- (iv) changed the locks at the Investment Property and restricted unauthorized access to the premises;
- (v) terminated all the Company's employees effective April 17, 2026, in accordance with paragraph 16 of the Receivership Order;
- (vi) coordinated statutory employee deliverables, including records of employment and T4s, required to administer the Receiver's duties pursuant to the *Wage Earner Protection Program Act* ("**WEPPA**"). Due to the condition of the books and records (as discussed further in the Second Report) these calculations remain in progress;
- (vii) engaged a third-party information technology provider to assist the Receiver as further described herein;
- (viii) engaged a third-party service provider to provide security services over the assets of M&F;
- (ix) arranged to maintain insurance coverage over the Company's assets and had the Receiver added as a named insured and loss payee on its existing insurance policies;
- (x) participated in discussions with the tenants of the Investment Property regarding the receivership proceedings and arranged for all future rental payments to be provided directly to the Receiver;
- (xi) arranged for appraisals of the Company's equipment and inventory;
- (xii) contacted the lessors of the Company's leased assets with registrations under the New Brunswick Personal Property Registry and requested pay-out statements;
- (xiii) engaged a third-party service provider to dispose of chemical waste at the Investment Property;

- (xiv) commenced collection efforts with respect to outstanding accounts receivables as further described herein;
- (xv) identified the Company-maintained bank accounts with Royal Bank of Canada ("**RBC**") and requested these accounts be changed to deposit only;
- (xvi) informed the Canada Revenue Agency ("**CRA**") of the receivership proceedings and requested new tax accounts be established in the Receiver's name for the post-receivership period;
- (xvii) requested CRA complete a trust audit on M&F's accounts;
- (xviii) corresponded with TD Bank and its legal counsel, McInnes Cooper;
- (xix) corresponded with Cox & Palmer on various legal matters relating to the Receivership Proceedings;
- (xx) corresponded with creditors, employees, and other stakeholders;
- (xxi) maintained the Receiver's Website; and
- (xxii) prepared and filed this Second Report with the Court.

ACCESS TO COMPANY'S BOOKS AND RECORDS

11. As outlined at paragraph 35(iii) of its First Report, the Receiver advised the Court of preliminary variances identified by the Receiver during Customer Calls as compared to the Company's books and records.

12. On April 20, 2026, the Receiver attended the Head Office and was provided access to the Company's physical books and records, as well as electronic devices, including a laptop (the "**Laptop**") and a server (the "**Server**").

Laptop

13. The Receiver engaged subject matter experts from its forensics practice ("**Deloitte Forensics**") to image and perform forensic procedures on the Laptop. Based on these procedures, Deloitte Forensics advised the Receiver of the following:

- (i) the Laptop contained only one user account;
- (ii) on April 15, 2026 (i.e., two days in advance of the Receivership Application) more than 7,000 items were deleted from the Laptop;
- (iii) the Laptop showed instances of external USB usage, including files with such names as *"January 31 2026 in house"* and *"February 2026 TD"*; and
- (iv) on January 30, March 5, April 3, and April 22, 2026, an application named CCleaner was launched. While CCleaner is commonly used for system optimization and the removal of unnecessary files, it also includes functionality to securely and permanently delete files.

14. As at the date of this Second Report, the Receiver continues to hold regular discussions with Deloitte Forensics and will provide an update to the Court when necessary and appropriate.

Server

15. The Receiver engaged a third-party service provider to assist with backing up and providing access to the Server, which now resides in Deloitte's Moncton, NB office and which the Receiver has been able to access since April 24, 2026.

16. The Receiver understands that M&F used two distinct accounting systems:

- (i) PetroPlus ("**Petro**"), a specialized accounting system tailored to trucking operations, which was used to track trade accounts receivable and trade accounts payable, and was maintained internally by certain employees of M&F; and
- (ii) Sage Accounting ("**Sage**"), an off-the-shelf accounting package that was primarily used for payroll processing, year-end financial reporting, and tax filings. Sage was maintained periodically by an independent contractor, Norman Leger ("**Leger**").

17. As at the date of this Second Report, the Receiver has access to both Petro and Sage (collectively, the "**Accounting Software**").

Preliminary Findings

Trade Accounts Receivables

18. On or about March 29, 2026, Leblanc provided TD Bank with an accounts receivable listing dated February 28, 2026 (the "**M&F AR Listing**") that reflected total accounts receivable of \$13,508,582. A copy of the M&F AR Listing is enclosed as **Appendix C**.
19. Since obtaining access to the Company's books and records, the Receiver has undertaken a reconciliation of the information contained in the Accounting Software to the M&F AR Listing, which has proven challenging, as detailed below.
20. The Receiver has attempted to recreate the M&F AR Listing based on source documents contained in Petro. The resulting balance for accounts receivable, however, based on the Receiver's analysis, is \$2,546,044 (the "**Receiver AR Listing**"), representing an unfavorable variance of \$10,962,538. A copy of the Receiver AR Listing is enclosed as **Appendix D**.
21. On May 5, 2026, the Receiver wrote to Leblanc outlining its preliminary findings in advance of a meeting scheduled for May 7, 2026 (the "**May 5 Correspondence**"). In the May 5 Correspondence, the Receiver advised that it had identified ten customers on the M&F AR Listing where Petro showed no amount owing to M&F, and another ten customers whose balances were materially less than those contained in the M&F AR Listing (the "**Variances**"). A copy of the May 5 Correspondence is enclosed as **Appendix E**.
22. On May 7, 2026, the Receiver met with Leblanc in order to obtain from LeBlanc information he might have in relation to the Variances outlined in the May 5 Correspondence (the "**May 7 Meeting**"). During the May 7 Meeting, Leblanc was provided with access to Petro and he attempted, in the presence of the Receiver, to recreate the M&F AR Listing. Leblanc was, however, unable to do so - the report which he generated aligned with the Receiver AR Listing and did not align with the M&F AR Listing. Leblanc was unable to explain why he could not reproduce the M&F AR Listing and, notwithstanding the Receiver's follow-up on May 15, 2026, has not provided the Receiver with any further information regarding variances between the two listings.

External Financial Statements

23. During its time as an operating business, M&F utilized the services of Allain & Associates Chartered Professional Accountants (the “**External Accountant**”) to prepare review engagement financial statements and corporate income tax returns. The Receiver understands that M&F has engaged the External Accountant since at least 2017.
24. The Receiver has spoken with representatives of the External Accountant on several occasions and has obtained certain financial information therefrom. In reviewing this information, the Receiver noted variances between financial information provided by Leblanc to TD Bank and that provided by the External Accountant. These differences are discussed in more detail below.
25. On or about December 15, 2025, a representative of the External Accountant provided Leblanc with a copy of the April 30, 2025 external financial statements (the “**External Accountant FY25 Financials**”). A copy of the External Accountant FY25 Financials is enclosed as **Appendix F**.
26. On or about December 17, 2025, Leblanc provided the account manager at TD Bank with a copy of the April 30, 2025 external financial statements (the “**Company FY25 Financials**”). A copy of the Company FY25 Financials is enclosed as **Appendix G**.
27. The Receiver has determined that Leblanc, or an individual acting on his behalf, adjusted the External Accountant FY25 Financials, increasing sales and purchases by \$12,000,000 each (the “**Adjustment**”). The Receiver has reviewed and noted no other variances between the two versions of the financial statements.
28. The Receiver has not discussed the Adjustment with Leblanc to date.

Year-End Adjustments

29. The Receiver has obtained the external financial statements, prepared by the External Accountant, along with copies of the supporting trial balance, for the fiscal years April 30, 2020, through to and including April 30, 2025 (the “**External Financial Packages**”).
30. In each year, the Receiver has noted that the trade accounts receivable balance per Sage has been materially increased through a journal entry, with an offsetting reduction to the due from

shareholder account (the “**Year End Entry**”). The magnitude of the Year End Entry relative the External Financials is as follows:

\$'000s	FY20	FY21	FY22	FY23	FY24	FY25
Accounts Receivable balance (Sage)	2,263	1,895	3,544	3,023	3,164	2,752
Year End Entry	4,169	5,052	5,940	7,180	7,993	9,048
Adjusted Accounts Receivable balance	6,432	6,947	9,483	10,203	11,157	11,800

31. The Receiver was advised by the External Accountant that it was provided with a trade accounts receivable listing by Leblanc to support the Year End Entry (the “**Year End AR Listing**”) on an annual basis. For each year included in the External Financial Packages, the Receiver attempted to generate the Year End AR Listing from Petro – but the Receiver was unable to do so, and, instead, the report generated by the Receiver materially agreed with the balance maintained by Leger in Sage.
32. During its meeting with Leger, the Receiver was advised by Leger that he performed monthly reconciliations of the Company’s bank accounts. Transactions requiring additional information were recorded in the “due from shareholder” account, and Leblanc was notified accordingly.
33. The Receiver has held preliminary discussions with the External Accountant regarding the Year End Entry and, as the date of this Second Report, continues its investigation.
34. The Receiver has requested historical bank account statements from TD Bank and RBC and understands these will be forthcoming shortly. The Receiver will provide an update to the Court in a subsequent report once it has had an opportunity to review such records.

SALE AND MARKETING PROCESS

35. The Receiver, in consultation with TD Bank and its legal counsel, have developed the proposed SISP, in respect of the assets of M&F, including (i) the equipment, (ii) the inventory, and (iii) the Investment Property (collectively, the “**Assets**”).
36. In the event that the Court approves the proposed SISP, the Receiver has prepared a non-confidential Teaser, attached hereto as **Appendix H**.

37. The Receiver has also commenced the preparation of the Tender Package and began to accumulate information to populate the virtual data room ("**VDR**"), both of which are designed to provide additional information regarding the opportunity to purchase the Assets.

38. The Tender Package, attached hereto as **Appendix I**, includes the following:

- (i) the SISP outline, inclusive of due diligence and bid deadline dates; and
- (ii) the standard form of offer of which bidders must submit their bid for the Assets.

39. In advance of the SISP being approved, the Receiver has developed a list of potentially interested parties to approach with this opportunity (the "**Interested Parties**"). If the Court grants the Sale Process Order, the Receiver will provide the Interested Parties with a copy of the Teaser and non-disclosure agreement ("**NDA**") and invite them to participate in the SISP.

40. An overview of the significant steps and timelines of the proposed SISP is summarized in the table below:

Phase / Event	Indicative Date	Description of activities
Sale Process Order	Day 1	The Court grants the Sale Process Order approving the SISP.
Teaser Release	Day 2	Within one business day after the Sale Process Order is granted, the Receiver will send the Teaser and NDA to the Interested Parties and any other party that contacts the Receiver to express interest in the SISP. Parties who identify themselves to the Receiver as a result of the publication notice will be provided with copies of the NDA for execution.
Publication Notice	Day 5	Within four business days after the Sale Process Order is granted, the Receiver will provide notice of the SISP by publishing a notice in certain newspapers and online mediums, including: • The Telegraph Journal; • Insolvency Insider; and • All Atlantic.

Due diligence period	Day 6 to Day 45	Upon execution of the NDA, SISP participants will be provided access to the VDR, which will contain the Tender Package, and be provided an opportunity to visit M&F. The due diligence period will be 45 days from the granting of the Sales Process Order.
Bid Deadline	Day 45	To occur at 5:00PM Atlantic Standard Time on a business day about 45 days from the launch of the SISP. Prospective bidders must deliver their legally binding offers (the " Final Bids ").
Evaluation and selection of the successful bid	Day 45 to Day 52	Terms of all Final Bids will be clarified. The Receiver will review the Final Bids and determine whether any should be brought before the Court for approval (the " Successful Bid "). The Receiver will negotiate the terms of the Successful Bid. The Successful Bid will be subject to approval of the Court.
Closing of any successful bid	On or before day 89	Closing to occur unless another date is mutually agreed upon by the Receiver and the Successful Bidder or ordered by the Court.

41. The proposed SISP sets out a 45-day process for marketing the Assets to prospective buyers and an additional 37-day period to seek Court approval and close the transaction resulting from the SISP. Given the nature of the Assets, the Receiver believes that this timeline is sufficient to allow prospective buyers adequate time to complete the necessary due diligence to put forward offers. In addition, the proposed SISP contains a certain amount of flexibility to allow the Receiver, in consultation with stakeholders, to extend the process should that be required.

42. The Receiver is of the view that the proposed SISP exposes the Assets to the market for a reasonable time, is transparent, and designed to maximize realizations.

43. Accordingly, the Receiver recommends that the Court grants the Sale Process Order in substantially the form submitted.

BANKRUPTCY ASSIGNMENT

44. Based on its preliminary work done to date as detailed above, the Receiver anticipates that it may investigate certain reviewable transactions involving M&F. As previously discussed, based on a preliminary review of the Company's books and records, the Receiver has identified indicators of

variances that may have materially overstated accounts receivable balances. Accordingly, the Receiver anticipates that, pursuant to paragraph 3(r) of the Receivership Order, a concurrent bankruptcy proceeding in respect of M&F may be required to allow access to the broad investigatory rights and remedies under the BIA to provide the Receiver/Trustee greater investigatory powers, provide the Receiver/Trustee access to the preference and transfer for undervalue provisions of the BIA (to the extent these provisions might be helpful to the estate), and to facilitate the crystallization of claims.

45. In addition to the foregoing, the Receiver believes it is appropriate to assign M&F into bankruptcy for the following reasons:

- (i) paragraph 31 of the Receivership Order provides that nothing in the Receivership Order shall prevent the Receiver from acting as the trustee in bankruptcy of M&F;
- (ii) M&F is currently in receivership and is considered an insolvent person within the meaning of the BIA, and has failed to meet its obligations generally as they became due (in that it has failed to meet its obligations to Innovation and other creditors, and such obligations exceed \$1,000);
- (iii) M&F is currently indebted to its creditors for an aggregate amount of approximately \$11.1 million, comprising both secured and unsecured claims and the bankruptcy will facilitate the alignment and crystallization of priority and other creditor claims;
- (iv) assigning M&F into bankruptcy will allow for an efficient and orderly wind-down of the estates; and
- (v) TD Bank supports the Receiver's intention to assign M&F into bankruptcy.

46. Deloitte is the Court-appointed Receiver of M&F and has been administering the receivership estate.

In this role, Deloitte has been in consultation with various of M&F's creditors. Deloitte is knowledgeable with respect to the Assets, properties, undertakings, and specific issues facing M&F and is well positioned to effectively assume the role as the Trustee for M&F's estate. Deloitte is not aware of any conflict to act as Trustee for M&F and is willing to act in such capacity. Furthermore, Cox & Palmer's legal opinion opines that TD Bank's security is valid and enforceable, including as

against the Trustee, and therefore Deloitte will not be conflicted in its dual capacity as Receiver and Trustee.

FEES AND DISBURSEMENTS OF THE RECEIVER

47. The Receiver has maintained detailed records of their professional time and costs incurred since the Date of Receivership.

48. The total fees of the Receiver during the period from April 17 to April 30, 2026, are \$99,985, together with expenses and disbursements in the sum of \$6,999 and HST in the amount of \$14,978, totalling \$121,962. The aforementioned has been particularly described in the Foran Affidavit.

49. Based on the information set out above and elsewhere in the Second Report, the Receiver respectfully submits that its fees and disbursements are fair and reasonable in the circumstances and were validly incurred in accordance with the provisions of the Receivership Order.

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

50. The Receiver has prepared an Interim SRD for the period of April 17 to May 15, 2026.

51. As at the date of the Second Report, the Receiver has sufficient funds from cash on hand and the collection of accounts receivable such that it has not had to draw on the Court authorized Borrowing Facility to fund the Receivership Proceedings.

CONCLUSIONS AND RECOMMENDATIONS

52. This Second Report has been prepared to provide the Court with information regarding the Receiver's activities since the Date of Receivership and in support of the relief requested herein.

53. Based on the foregoing, the Receiver requests the Court grant the requested orders in substantially the form submitted.

All of which is respectfully submitted at Halifax, Nova Scotia this 22nd day of May 2026.

DELOITTE RESTRUCTURING INC.

Acting solely in its capacity as
Court Appointed Receiver and Manager of M&F Leblanc Oil Ltd.
and not in its personal capacity

Per:

A handwritten signature in black ink, appearing to read 'J. Foran', with a stylized flourish at the end.

James Foran, CPA, CA, CIRP, LIT
Senior Vice President

Appendix A – Affidavit of James Foran

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, Rules of Court, New Brunswick 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 JAMES FORAN

I, James Foran, make oath and say as follows:

1. I am a Senior Vice President with Deloitte Restructuring Inc. ("**Deloitte**"), the Court Appointed Receiver 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 had primary carriage of this proceeding at Deloitte.
3. Attached hereto and marked as **Exhibit "A"** is a true copy of the detailed invoice issued by Deloitte for fees and disbursements (collectively, the "**Invoice**") in this matter covering the period of April 17 to April 30, 2026 (the "**Period**")
4. As detailed in the Invoice for the Period, Deloitte's invoiced fees amount to \$99,985.00 and Deloitte incurred and invoiced disbursements in the amount of \$6,998.95, plus Harmonized Sales Tax (HST) on fees and disbursements in the amount of \$14,977.75 for a total of \$121,961.70.
5. The Invoices are a fair and accurate description of the services provided and the amounts charged by Deloitte.
6. The fees set out in the Invoice are calculated on the basis of the hours spent by Deloitte personnel, multiplied by the applicable standard hourly rates charged by Deloitte. The total time comprised in the Invoice is 249 hours at an average hourly rate of approximately \$401.55. To the best of my knowledge and belief, the rates charged by Deloitte 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 charges for each professional that has completed work on this file during the Period.
8. I have reviewed the account of Deloitte and do verily believe that:
 - (a) Deloitte's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
 - (b) Deloitte'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 Deloitte was delegated to the appropriate professionals in Deloitte with the appropriate seniority and appropriate hourly rates;
 - (d) the Invoice was provided to the Applicant when rendered and has been approved by the Applicant, and
 - (e) the services were performed by Deloitte 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 Deloitte.

M. K.

NAOMI MCGREGOR
A Commissioner for Oaths
in and for Alberta

James Foran

James Foran

This is Exhibit "A" referred to in the Affidavit of James Foran sworn before me on the 21st day of May , 2026.



Signature

NAOMI MCGREGOR
A Commissioner for Oaths
in and for Alberta
My Commission expires: January 14, 2029

M&F Leblanc Oil Ltd.
Summary of invoices of the Receiver
For the period April 17 to April 30, 2026
Prepared on May 21, 2026

Invoice #	Period	Hours	Net Fees	Average Rate	Administrative fee	Disbursements	HST	Total
8007507477	April 17, 2026 to April 30, 2026	249.00	99,985.00	401.55	6,998.95	-	14,977.75	121,961.70



M&F Leblanc Oil Ltd.
c/o Deloitte Restructuring Inc.
1741 Lower Water Street, Suite 800
Halifax NS B3J 0J2
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Invoice 8007507477

Deloitte LLP

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Date: May 21, 2026
Client No.: 1895401
WBS#: TDB00967
Engagement Partner: James Foran

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For work performed with respect to the court-appointed receivership of M&F Leblanc Oil Ltd, including, but not limited to the following:

- Attendance at Court hearing in Saint John, NB;
- Activities relating to taking possession of the property of the debtor in Richibucto, NB;
- Obtaining access to the physical books and records and moving to Moncton, NB;
- Activities pertaining to the back-up and imaging of the electronic books and records, including the engagement of third-party providers;
- Activities pertaining to the signification of trade accounts receivables;
- Discussions with legal counsel; and
- Discussions with TD Bank.

Please see attached appendix for details

HST applicable 99,985.00

Administrative Expense 6,998.95

Sales Tax

HST at 14.00 % 14,977.75

Total Amount Due (CAD) 121,961.70

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Fee Summary

For the period from April 17, to April 30, 2026

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	24.0	625.00	15,000.00
McGregor, Naomi	Director	59.0	575.00	33,925.00
Nicole Carruthers	Director	0.9	575.00	517.50
Cezar Serhal	Senior Manager	0.4	525.00	210.00
Lewis, Ian	Senior Associate	56.7	350.00	19,845.00
Mohamoud, Mohamed	Senior Associate	33.7	350.00	11,795.00
Charlie Comeau	Consultant	4.7	275.00	1,292.50
Rebecca Myrden	Associate	69.6	250.00	17,400.00
Total:		249.0		99,985.00

Date	Name	Hours	Descriptions
2026-04-17	Foran, James	8.7	Travel from Halifax, NS to Saint John, NB and return, prepare for and attend Court hearing, call with debtor, messages to engagement team, review of correspondence, call with Jeff Davies
2026-04-17	Lewis, Ian	2.5	Day 1 receivership activities, including possessory matters, in-person discussions with tenants; Emails with engagement team re same
2026-04-20	Mohamoud, Mohamed	9.2	Receivership kickoff activities, secure documents, inventory count, on site and begin records review.
2026-04-20	Myrden, Rebecca	9.1	Document revision and inventory counting at client site in Richibucto, NB
2026-04-20	Lewis, Ian	6.3	Receivership activities, working on site, including possessory matters, meeting with tenants, addressing environmental concerns, securing electronic and physical data, asset inspections, and discussions with the principal.
2026-04-20	McGregor, Naomi	9.4	Attended premises, taking possessions matters, met with M. LeBlanc, seized and commenced review of books and records, internal discussions regarding various matters
2026-04-20	Foran, James	7.4	Travel to Richibucto to meet with engagement team and debtor to take possession, discussions with debtor, discussions with landlord, discussions with legal counsel, remove books and records and deliver to Moncton, return travel to Halifax, call with IT
2026-04-21	Mohamoud, Mohamed	8.3	Draft possession memo updating with all activities to date, letter to banks and service providers. reconcile contact information and search physical records. Record and confirm details of trucks in yard.
2026-04-21	Myrden, Rebecca	9.4	Organized paper files chronologically and by customer/creditor, and tracked key information for our records.
2026-04-21	Lewis, Ian	5.5	Receivership activities, including reviewing records; calls with Josh Offman re: equipment appraisal and activities re: same; activities re: security services; preparation of notices to post at the premises; in-person discussions with the engagement team.
2026-04-21	McGregor, Naomi	6.3	Review of books and records, mail redirection matters, correspondence with IT consultants, employee matters, follow up with M. Leblanc regarding outstanding information, correspondence with TD regarding bank transaction history



2026-04-21	Foran, James	3.4	Deposit cheques at TD, meeting with Jeff Davies, call with Jeff Doucette of Kenmac Energy and follow up email corresponde regarding amount owing, discussions with Naomi McGregor re: engagement matters, calls with Martin Leblanc
2026-04-22	Mohamoud, Mohamed	9.8	Draft Letter to banks, utilities, Worksafe NB, cash payment service providers, call with former accounting firm, AR aging analysis, contact the bookkeeper, call employees, compare AR in PetroPlus to files received.
2026-04-22	Myrden, Rebecca	7.7	Located customer/creditor contact information, sorted through paper files, worked with Geeks Unlimited to gain access to laptop and tower server.
2026-04-22	Lewis, Ian	9.2	Receivership activities, including working with Geeks Unlimited and engagement team to recover data; emails with Josh Offman re: appraisal; calls with suppliers re: 30-day goods claims; and on-site work at Geeks Unlimited.
2026-04-22	McGregor, Naomi	6.7	Meeting with IT consultant, internal discussions with forensics team, AR matters, correspondence with employees, correspondence with creditors, customers, and interested party regarding assets, internal discussions regarding various matters
2026-04-23	Mohamoud, Mohamed	6.4	Assess receivables ledgers and review customer statements.
2026-04-23	Carruthers, Nicole	0.3	Review First Report to the Court re. M&F Fuels
2026-04-23	Myrden, Rebecca	6.4	Prepared and sent out Notice of Termination letters to M&F employees, imported customer data to AR tracker, replied to calls and emails regarding the receivership.
2026-04-23	Lewis, Ian	9.4	Receivership activities, including working with Geeks Unlimited and the engagement team to recover data; calls with DataNova re: same; Emails with Deloitte Forensics re same; on-site work at Geeks Unlimited; purchasing supplies used to recover data.
2026-04-23	McGregor, Naomi	7.6	Correspondence with creditors, update to legal counsel regarding taking possession matters and findings to date, landscaping matters, tenant matters, termination letters, correspondence with M. Leblanc regarding outstanding information, IT matters
2026-04-24	Carruthers, Nicole	0.6	Call with Naomi McGregor to discuss reconciliation of accounting documentation / systems.
2026-04-24	Myrden, Rebecca	5.9	Sent notices of receivership, extracted and reviewed customer statements, cleaned up accounts receivable spreadsheet for April.
2026-04-24	Foran, James	1.7	Mandate update call with Naomi McGregor, call with Martin Leblanc, calls and emails with customers/suppliers, prepare for and attend call with TD, call with TD legal counsel
2026-04-24	Lewis, Ian	5.2	Receivership activities, including working with the engagement team to recover data; review same with Naomi McGregor; deliver laptop to Charlie Comeau; Emails with Deloitte Forensics re same; File update call with engagement team.
2026-04-24	McGregor, Naomi	9.2	Meeting with bookkeeper N. Jager, correspondence with external accountant, review records received, AR analysis, correspondence with Martin regarding missing information, IT matters, internal discussions regarding various matters
2026-04-26	McGregor, Naomi	2.9	Review emails, review accounting information provided by N. Jeger, AR analysis, review and pull reports from PetroPlus, correspondence with M. Leblanc regarding Monday meeting.
2026-04-27	Comeau, Charlie	3.8	Laptop imaging of M&F laptop



2026-04-27	Myrden, Rebecca	7.8	Coordinated with RBC to freeze M&F Leblanc's bank account, compiled customer data to be used in mail merge for first batch of letters.
2026-04-27	Lewis, Ian	4.2	Receivership activities, including substantiating accounts receivable, stakeholder communications; validate fixed-asset and inventory registers, planning for meeting with the principal, and in-persons discussions with Naomi McGregor re same.
2026-04-27	Foran, James	0.7	Review statement from vendor, share with Naomi McGregor, call with engagement team
2026-04-27	McGregor, Naomi	7.6	Correspondence with interested parties, customers, and creditors, AR analysis, call with A. Bell regarding settlement offer, banking matters, internal discussion regarding various matters
2026-04-28	Comeau, Charlie	0.9	Laptop imaging and file uploads
2026-04-28	Serhal, Cezar	0.4	Analysis support to engagement team on laptop matters
2026-04-28	Myrden, Rebecca	7.6	Downloaded aged AR reports from PetroPlus for each customer and saved on Teams site, reconciled amounts owing with tracker data.
2026-04-28	Lewis, Ian	5.1	Receivership activities, including stakeholder communications; work on financial related matters, Call and emails with Josh Offman re appraisal; prepare materials to provide Josh Offman; and in-persons discussions with Naomi McGregor re other matters
2026-04-28	Foran, James	1.3	Review 81.1 claim of Greenenergy, discuss same with Naomi McGregor, share with legal counsel, call with Naomi McGregor to obtain update on financial investigation, call and emails to TD, calls with debtor
2026-04-28	McGregor, Naomi	8.2	Banking matters, correspondence with customers to verify AR, creditor and interested parties queries, asset queries, correspondence with M. Leblanc regarding missing information, correspondence with A. Bell regarding settlement offer, follow up with GNB.
2026-04-29	Myrden, Rebecca	7.9	Sent notice letters to WorkSafeNB and NB Power, created labels to be attached to envelopes for customer collection notices, cleaned up board room and filed loose papers in boxes.
2026-04-29	Lewis, Ian	4.2	Receivership activities, including preparing for meeting with principal of M&F, preparing records of employment, work on financial related matters and assisting junior staff on the file; Emails with Josh Offman re appraisal.
2026-04-29	Foran, James	0.8	Review email from legal counsel to debtor, share with legal counsel and call to discuss same, call with Jeff Davies at TD to provide an update
2026-04-29	McGregor, Naomi	0.6	Creditor and customer calls
2026-04-30	Myrden, Rebecca	7.8	Completed cheque requisition for NetLantique and sent for payment, printed and enclosed aged AR reports in envelopes for the first batch of collection notices.
2026-04-30	Lewis, Ian	5.1	Receivership activities, including scheduling the transportation of fixed assets, attend Service New Brunswick re same; Call with Colleen O'Brien re records of employment; activities re same; work on financial related matters and assisting junior staff.
2026-04-30	McGregor, Naomi	0.5	Creditor and customer correspondence.
Total		249.0	

This is Exhibit "B" referred to in the Affidavit of James Foran sworn before me on the 21st day of May, 2026.



Signature

NAOMI MCGREGOR
A Commissioner for Oaths
in and for Alberta
My Commission expires: January 14, 2029

M&F Leblanc Oil Ltd.
Summary by individual of the Receiver
For the period April 17 to April 30, 2026
Prepared on May 21, 2026

Individual	Title	Hours	Rate	Fees	Disbursements	HST	Total
Foran, James	Senior Vice President	24.00	625.00	15,000.00		2,100.00	17,100.00
McGregor, Naomi	Director	59.00	575.00	33,925.00		4,749.50	38,674.50
Carruthers, Nicole	Director	0.90	575.00	517.50		72.45	589.95
Serhal, Cezar	Senior Manager	0.40	525.00	210.00		29.40	239.40
Lewis, Ian	Senior associate	56.70	350.00	19,845.00		2,778.30	22,623.30
Mohamoud, Mohamed	Senior associate	33.70	350.00	11,795.00		1,651.30	13,446.30
Comeau, Charlie	Associate	4.70	275.00	1,292.50		180.95	1,473.45
Myrden, Rebecca	Analyst	69.60	250.00	17,400.00		2,436.00	19,836.00
		249.00	401.55	99,985.00	-	13,997.90	113,982.90
Adminstration fee					6,998.95	979.85	7,978.80
Total					6,998.95	14,977.75	121,961.70

Appendix B – Interim SRD

**In the Matter of the Receivership of
M&F LeBlanc Oil LTD. ("M&F")
Interim Statement of Receipts and Disbursements
For the Period From April 17, 2026 to May 15, 2026**

	Amounts \$CAD
Receipts	
Accounts Recievable Collected	134,474
Cash on Hand	5,320
Rent Collected	1,831
Interest	4
Total Receipts	141,629
Disbursements	
Operating expenses	395
Computer services	225
Filing Fees Paid to Official Receiver	84
Bank Charges	23
HST Paid	34
Total Disbursements	760
Estate balance as at May 15, 2026	140,869

Appendix C – M&F AR Listing

AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER		NON USED					TOTAL		
		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS		91 - 120 DAYS	121& + DAYS
D	3334 Shoreline Fuels Ltd			42025.14	46872.24	58845.25	0.00	0.00	147742.63
D	3355 ROSE-MARIE VAUTOUR			0.00	176.00	0.00	0.00	0.00	176.00
\$D	3364 GESTION FORESTIERE ACFOR			13772.74	16704.63	25926.64	11572.18	0.00	67976.19
D	3369 Marie-Mai Cormier			1184.47	0.00	0.00	0.00	0.00	1184.47
D	3374 NOUVELLE ARCADIE			792.07	1094.14	0.00	0.00	0.00	1886.21
	3392 WAGON WHEEL CONVENIENCE		-5.93	0.00	0.00	0.00	0.00	0.00	-5.93
\$D	3397 LEGER HARVESTING			18818.22	19696.44	20330.55	0.00	0.00	58845.21
D	3398 JMC EPICERIE			40271.47	37425.72	41873.33	36023.74	0.00	155594.26
	3401 KENNETH ROBINSON FUEL LTD			61572.49	66704.21	76707.18	32716.84	0.00	237700.72
D	3418 CHRISTIAN LAROCQUE SERVICES			1053.60	0.00	0.00	0.00	0.00	1053.60
D	3430 GABRIEL HACHE LTEE			55917.53	47818.42	0.00	0.00	0.00	103735.95
D	3434 KINGSTON'S FUELS LTD			73724.81	83742.27	88816.48	0.00	0.00	246283.56
D	3435 BOUCTOUCHE SAINTE-MARIE			7424.60	0.00	0.00	0.00	0.00	7424.60
\$D	3443 R. DAIGLE FORESTRY			60716.95	54375.41	50950.37	43927.27	0.00	209970.00
\$D	3483 SMEARER SALES AND SERVICE			39124.61	31527.61	27076.18	67339.83	28711.48	193779.71
	3502 645492 NB INC (PIERRE			48957.38	42190.58	42670.21	47829.02	0.00	181647.19
D	3515 JEANNELLE LEBLANC			1239.62	773.21	857.00	0.00	327.60	3197.43
D	3525 JEAN-PAUL BOUDREAU			1042.97	0.00	0.00	0.00	0.00	1042.97
D	3533 JULIEN COLLETTE			0.00	0.00	0.00	0.00	1632.06	1632.06
D	3563 KENT DISCOUNT CENTER			1534.42	0.00	0.00	0.00	0.00	1534.42
I D	3564 BIANCA BABINEAU			0.00	0.00	0.00	0.00	0.00	0.00
	3565 ST-ANTOINE FARM EQUIPMENT			2891.44	0.00	0.00	0.00	0.00	2891.44
D	3570 HILLTOP VARIETY STORE			53816.27	47686.37	43817.48	51814.17	0.00	197134.29
D	3892 MICHAEL DONAHER			1298.75	0.00	1194.25	0.00	950.55	3443.55
	4086 GREEN COAST ENERGY			117572.43	73872.24	122042.14	0.00	0.00	313486.81
D	4093 LE GITE DE LA SAGOUINE			987.32	0.00	0.00	0.00	0.00	987.32
D	4152 GABRIEL MARTIN			0.00	0.00	0.00	0.00	596.05	596.05
D	4188 LA COOPERATIVE DE			152715.81	163870.14	197831.41	148781.42	0.00	663198.78
D	4209 ELSIPOGTOG FIRST NATION / EMF			0.00	0.00	0.00	0.00	1541.91	1541.91
D	4227 AUGUSTE BARRIEAU			0.00	0.00	0.00	0.00	116.79	116.79
D	4238 RESIDENCE AU BENAISE			19905.78	19033.24	0.00	0.00	0.00	38939.02
D	4259 LEO MURPHY			0.00	569.35	0.00	0.00	0.00	569.35
D	4263 PAUL LEBLANC			4393.60	0.00	0.00	0.00	0.00	4393.60

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D 4275 KENNETH ARSENAULT			987.77	0.00	0.00	0.00	0.00	987.77
D 4283 ROSALIE HEBERT			733.39	0.00	0.00	0.00	0.00	733.39
D 4286 KING AQUACULTURE			976.35	124.98	2492.08	10.00	0.00	3603.41
4289 LES PETROLES C. POIRIER			36328.14	30027.67	26617.42	36914.53	0.00	129887.76
4324 DANIEL RICHARD		-125.00	432.64	0.00	0.00	0.00	0.00	307.64
D 4328 SHARON FORSTER			696.61	0.00	0.00	0.00	0.00	696.61
D 4360 NICOLE LEBLANC			814.00	705.32	61.30	0.00	0.00	1580.62
D 4373 MELANIE HEBERT			0.00	0.00	0.00	0.00	0.85	0.85
D 4388 697414 NB INC			0.00	0.00	0.00	0.00	103.25	103.25
4411 RICHARD BUTLER		-22.94	22.94	0.00	0.00	0.00	0.00	0.00
D 4420 LISA VELLA			0.00	329.18	0.00	0.00	0.00	329.18
D 4429 MYER MCLAUGHLIN			0.00	0.00	1356.59	0.00	0.00	1356.59
D 4430 DONAT BOURGEOIS & MARIA			604.37	782.68	0.00	0.00	0.00	1387.05
D 4442 G & L FRAMING			466.37	1870.77	0.00	0.00	0.00	2337.14
D 4454 A.L. TRUCK REPAIR INC			1910.67	0.00	0.00	0.00	0.00	1910.67
D 4464 VYE CONSTRUCTION & PAVING			120905.11	127629.33	111057.61	35713.72	0.00	395305.77
D 4465 NORTHEAST FUELS CO. LTD			66718.64	26818.11	33909.18	42831.16	0.00	170277.09
4471 GKM HAULING INC C/O GILLES			2682.08	0.00	0.00	0.00	0.00	2682.08
D 4476 MIKO TRUCING AND			0.00	0.00	0.00	0.00	15613.14	15613.14
D 4480 DEPANNEUR STE ANNE			64267.35	56483.72	59119.27	62156.08	0.00	242026.42
\$D 4885 STEPHANE DAIGLE HARVESTING			52804.54	54529.14	54532.52	37156.08	0.00	199022.28
\$D 4887 LAKEVILLE VARIETY			153057.43	139600.63	147721.71	139710.44	0.00	580090.21
\$ 4897 LA COOPERATIVE BAIE STE-ANNE			134947.51	133643.06	141363.41	125412.07	62155.62	597521.67
D 4903 NADIA CORMIER			0.00	1224.50	0.00	0.00	0.00	1224.50
4910 BEDEC AUTO REPAIR			3294.75	0.00	0.00	0.00	0.00	3294.75
D 4911 DONALD ARSENAULT			0.00	1369.37	0.00	0.00	0.00	1369.37
D 4918 PAT LACHANCE			590.08	0.00	0.00	0.00	0.00	590.08
D 4940 ANDRE VAUTOUR & DELINE ALLAI			500.03	737.83	0.00	0.00	0.00	1237.86
D 4946 INDIAN ISLAND BAND COUNCIL			141050.97	131183.11	126792.19	0.00	0.00	399026.27
4948 LACEY AUGUSTINE			946.22	0.00	0.00	0.00	0.00	946.22
D 4953 RICHIBUCTO WATER SPECIALTIE			0.00	213.44	0.00	0.00	0.00	213.44
4963 CHRISTOPHER WINKLER		-257.28	0.00	0.00	0.00	0.00	0.00	-257.28
4988 POINTE SAPIN SEAFOOD LTD			2330.44	0.00	0.00	0.00	0.00	2330.44

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED					TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
D 5017 CHARLES CAISSIE			400.11	0.00	668.27	0.00	1068.38
D 5018 MICHEL GRAY			782.02	533.98	0.00	0.00	1316.00
D 5032 SINTHUSHAN SOMASKANPHAN			0.00	0.00	0.00	0.00	25.05
D 5034 KATIE ROBERTSON			500.09	0.00	0.00	0.00	500.09
5046 EAST COAST AUTO SALVAGE INC		-56.10	0.00	0.00	0.00	0.00	-56.10
D 5050 BERTRAND POULIOT INC.			48766.43	56017.53	61237.41	44018.67	210040.04
D 5061 Lakeville Variety (POS System)			0.00	0.00	0.00	0.00	770.20
D 5065 JASON GILDART			0.00	0.00	0.00	0.00	1932.00
5068 LEN COLLETTE		-349.72	0.00	0.00	0.00	0.00	-349.72
D 5071 JOLINE BLACK			1002.77	0.00	0.00	0.00	1002.77
5075 510896 INC. LTD			890.49	1527.78	0.00	0.00	2418.27
D 5082 ROUTE 118 CONVENIENCE LTD			36720.04	26967.86	22673.08	30726.13	134891.83
D 5091 SYLVA LEBLANC			754.35	0.00	0.00	0.00	754.35
5103 HENRI CORMIER		-19.28	0.00	0.00	0.00	0.00	-19.28
D 5108 FRANCE COMEAU			0.00	770.14	0.00	0.00	770.14
5115 JRC CONVENIENCE INC.			64507.41	57977.92	68831.92	0.00	191317.25
D 5128 NB POWER Att: Robert McQuinn			0.00	866.07	0.00	0.00	866.07
D 5132 JOHN BELL			0.00	1040.44	0.00	0.00	1040.44
5139 C & N CAR WASH			4465.40	0.00	0.00	0.00	4465.40
D 5140 RDR AUTO SERVICE INC.			0.00	1869.98	0.00	0.00	1869.98
D 5141 ALISHA PHELPS			1110.85	2093.76	668.16	0.00	3872.77
D 5142 CHANTAL LEVESQUE			624.55	0.00	0.00	0.00	624.55
D 5154 MARC MELANSON			0.03	0.00	0.00	0.00	0.03
D 5158 FIVE RIVERS			2569.24	0.00	0.00	0.00	2569.24
5171 ACADIEVILLE AUTO SERVICE			1359.00	0.00	0.00	0.00	1359.00
D 5191 WARMAN MECHANICAL			309.73	750.52	0.00	0.00	1060.25
D 5198 VERONICA DONNOVAN			0.00	527.85	0.00	0.00	527.85
\$D 5205 FLAG POINT CONSTRUCTION LTD			34169.77	29146.59	5998.60	0.00	69314.96
D 5213 MAXIME VAUTOUR			1119.64	0.00	0.00	0.00	1119.64
5214 IMELDA POIRIER & RICKY HEBERT			0.00	0.00	0.00	0.00	0.00
5216 MADDIE THIBAUT		-0.12	0.00	0.00	0.00	0.00	-0.12
\$ 5222 Richard Auto Repair			3879.82	0.00	0.00	0.00	3879.82
5241 RICHIBUCTO HOME HARWARE			3449.69	0.00	0.00	0.00	3449.69

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED						TOTAL
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
D 5256 VYE CONSTRUCTION LTD			0.00	1207.38	2161.38	0.00	0.00	3368.76
D 5267 MIREILLE MARSHALL			420.06	0.00	0.00	0.00	0.00	420.06
D 5270 BRENDA DUTRA			898.05	0.00	187.00	0.00	0.00	1085.05
5275 HILLTOP VARIETY		-2.10	27723.17	31669.61	0.00	0.00	0.00	59390.68
D 5276 HILL-ROY COMMERCIAL			20761.95	10770.42	0.00	0.00	0.00	31532.37
D 5282 DENIS CORMIER			0.00	0.00	0.00	0.00	1929.01	1929.01
D 5283 LUCINDA FRITZ-MILLETT			0.00	0.00	0.00	0.07	0.00	0.07
D 5291 LYNDA SMITH			0.00	0.00	0.00	0.00	615.30	615.30
5298 BOILEAU'S AUTO REPAIR INC.			2930.20	0.00	0.00	0.00	0.00	2930.20
5315 WHITE LIGHTENING AUTO			3499.61	1052.56	754.45	0.00	0.00	5306.62
D 5316 FORTRESS TIMBER LTD			0.00	0.00	0.00	0.00	5706.90	5706.90
D 5432 AUTHORITE PORTUAIRE			0.00	0.00	0.00	29784.14	141680.78	171464.92
D 5439 RSM MOBILE WELDING			270.94	0.00	0.00	0.00	0.00	270.94
D 5449 NANCY AUGUSTINE-THERIAULT			0.00	500.05	0.00	0.00	0.00	500.05
5455 JERON TRUCKING LTD			3801.96	0.00	0.00	0.00	0.00	3801.96
D 5458 YVON JOHNSON			774.05	0.00	0.00	0.00	0.00	774.05
D 5460 ISABELLE DAIGLE			782.41	0.00	0.00	0.00	0.00	782.41
M2180 G T GARAGE		-252.10	0.00	0.00	0.00	0.00	0.00	-252.10
M2181 Patrick & Shawna Hiemstra		-503.89	498.88	0.00	0.00	0.00	0.00	-5.01
C M2182 Sheriayn Lasam		-3.50	0.00	0.00	0.00	0.00	0.00	-3.50
M2187 Robin Thiessen		-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
M2189 Darlene Jones		-0.57	0.00	0.00	0.00	0.00	0.00	-0.57
M2192 Hubert Manuel			0.00	0.00	0.00	0.00	-112.32	-112.32
M2199 Laura Stairs		-1.85	0.00	0.00	0.00	0.00	0.00	-1.85
M2200 Jesse Gagne		-1.51	0.00	0.00	0.00	0.00	0.00	-1.51
M2204 Mallory Taylor		-403.43	399.86	0.00	0.00	0.00	0.00	-3.57
D M2230 Kelly Matchett			380.81	0.00	0.00	0.00	0.00	380.81
\$ M2281 SMIWAGGAN LOGGIN' LTD			12387.95	3048.14	0.00	0.00	0.00	15436.09
\$D M4948 CITY OF MIRAMICHI			22985.62	19723.64	0.00	0.00	0.00	42709.26
M1376 Eric Allain		-1.58	0.00	0.00	0.00	0.00	0.00	-1.58
M1009 HELEN ALLEN			180.91	0.00	0.00	0.00	0.00	180.91
M1434 Helen Allen			13.36	82.84	0.00	0.00	0.00	96.20
M2214 Phillip Allen		-3.36	0.00	0.00	0.00	0.00	0.00	-3.36

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1011 Mary & Gary Allison		-0.03	0.00	0.00	0.00	0.00	-0.03
M1012 Sylvia Allison		-35.10	0.00	0.00	0.00	0.00	-35.10
M2266 Joe Amodeo/Harmony Butler		-1.10	0.00	0.00	0.00	0.00	-1.10
M1013 Laura Lee Ashton			19.64	9.63	9.26	9.26	510.57
M1358 Troy & Kathy Astle		-10.27	0.00	0.00	0.00	0.00	-10.27
D 3196 ATLANTIC CONSTRUCTION			34518.73	27087.57	21838.64	27844.67	111289.61
M1949 Baie Pointe ATV Club			2769.20	0.00	0.00	0.00	2769.20
\$ 2740 BABIN PAVING & CONSTRUCTION			27381.46	33422.69	32496.51	88099.32	181399.98
M1492 Robert & Betty Baisley		-559.55	0.00	0.00	0.00	0.00	-559.55
D 1139 CARMEL BARNES			500.09	0.00	0.00	0.00	500.09
M1966 Allen Barrieau		-9.68	0.39	0.00	0.00	0.00	-9.29
M2153 Shane Berry & Kelsey McMahon		-14.80	0.00	0.00	0.00	0.00	-14.80
M1101 Patricia Bass			0.00	0.00	0.00	0.00	-129.62
D 2895 MONIQUE BASTARACHE			1329.78	0.00	0.00	0.00	1329.78
M1838 Estate of Kim Bateman			500.09	99.60	0.00	0.00	599.69
D M1742 Paul Beaulieu			0.00	0.00	0.00	0.00	27.36
M2122 Bernard Beaulieu		-1.09	0.00	0.00	0.00	0.00	-1.09
D M1280 Donna & Claude Belanger (Ledden			0.00	0.00	0.00	0.00	114.48
M1122 John Bethel		-16.66	0.00	0.00	0.00	0.00	-16.66
\$ 2523 ASM TRANSPORT			120168.53	107467.41	145840.90	14907.42	388384.26
M2044 Jeannette Blanchard			738.15	0.00	0.00	0.00	738.15
2131 ANNE VAUTOUR		-34.45	0.00	0.00	0.00	0.00	-34.45
D 2715 OMER BOUCHER			470.96	0.00	0.00	0.00	470.96
2100 BOUCTOUCHE BAY INDUSTRIES			4123.74	0.00	0.00	0.00	4123.74
1481 CLARENCE BOURQUE			0.00	0.00	0.00	495.96	495.96
M1030 Danny Boyle		-1.79	0.00	0.00	0.00	0.00	-1.79
D M1947 Dan Bradford			49.30	24.16	23.23	23.23	1281.62
M1314 Branchview Farms Ltd.			1936.73	0.00	0.00	0.00	1936.73
M1034 William Brennan		-0.86	0.00	0.00	0.00	0.00	-0.86
M1577 Joe Brennan & Debbie McCallum			835.63	502.77	815.20	0.00	2153.60
D M2151 Matthew & Leona Brophy			152.30	74.66	71.79	71.79	3959.88
\$ 3183 PHILLIPS BROTHERS			173146.54	163807.97	166804.97	0.00	503759.48
M2227 Jennifer Bryenton		-6.55	0.00	0.00	0.00	0.00	-6.55

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1904 Anna Buckley		-239.44	0.00	0.00	0.00	0.00	-239.44
M1037 Robert & Darlene Cabel			9.84	491.92	0.00	0.00	501.76
D 1293 FAYE CAIL			1118.09	0.00	0.00	0.00	1118.09
M1404 Darrell Cain		-20.19	0.00	0.00	0.00	0.00	-20.19
2903 KENNETH & PAULINE CAISSIE			14.01	300.29	0.00	0.00	314.30
D 3077 GERTRUDE CAMPBELL			233.37	0.00	0.00	0.00	233.37
M1038 Irma Campbell			34.12	18.68	18.32	0.00	787.03
\$D M1341 Keith Campbell			203.06	0.00	187.44	0.00	14183.02
M2124 Malcolm Campbell			47.08	23.08	22.19	22.19	1224.01
2345 CAPTAIN DAN'S			5259.61	0.00	0.00	0.00	5259.61
M2248 Erin Carter		-0.16	0.00	0.00	0.00	0.00	-0.16
M1041 Casey Tire Ltd.		-1176.71	1176.71	0.00	0.00	0.00	0.00
M2129 Daryl Cassidy		-3.00	0.00	0.00	0.00	0.00	-3.00
M2080 Tim Chaisson		-0.27	0.00	0.00	0.00	0.00	-0.27
\$ 3257 CHOCKPISH HARBOUR		-346.75	0.00	0.00	0.00	47018.16	326089.08
M1285 Winston James Churchill		-0.05	0.00	0.00	0.00	0.00	-0.05
M2079 Doreen Churchill			480.26	0.00	0.00	0.00	480.26
M1364 Jerry Clark, AC Auto		-650.87	1146.80	0.00	0.00	0.00	495.93
D M1648 Tom Clark			0.00	0.00	0.00	0.00	0.00
D 2258 CLUB MOTONEIGE OURS POLAIR			2167.35	0.00	0.00	0.00	2167.35
M2068 Joy Cole			176.74	86.63	83.30	83.30	4595.03
2236 CHERYL COLLETTE			5.04	252.17	0.00	0.00	257.21
2812 TWO RIVER FARMS			52.84	0.00	1020.93	0.00	1073.77
M1252 George & Mona Comeau		-43.46	0.00	0.00	0.00	0.00	-43.46
M2101 Doug Connick		-12.14	0.00	0.00	0.00	0.00	-12.14
D M1044 Estate of Mavis Cooper			0.00	0.00	0.00	0.00	22.89
M2211 Jeannie Coppe		-156.76	0.00	0.00	0.00	0.00	-156.76
M2088 Donna & Wayne Corcoran		-15.42	0.00	0.00	0.00	0.00	-15.42
3220 PAUL & IRENE CORMIER			40.84	709.83	516.05	0.00	1266.72
M1672 Jean Coster			697.95	843.21	0.00	0.00	1541.16
M1483 Lisa Coughlan		-315.33	0.00	0.00	0.00	0.00	-315.33
M1114 Garth & Pam Creamer		-0.15	0.00	0.00	0.00	0.00	-0.15
D M2291 Brady Creamer			0.00	400.09	0.00	0.00	400.09

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1617 Barb Crocker		-901.45	498.90	0.00	0.00	0.00	-402.55
M2283 William Cullon		-12.92	0.00	0.00	0.00	0.00	-12.92
M1539 Darryl Curtis		-2.43	0.00	0.00	0.00	0.00	-2.43
M1899 Marilyn Curtis		-2.39	0.00	0.00	0.00	0.00	-2.39
1125 D & M SERVICE STATION			2868.70	0.00	0.00	0.00	2868.70
D 1602 DAIGLE AUTO SERVICE INC.(LUBE			701.70	0.00	0.00	0.00	701.70
1683 GERRY DAIGLE		-1260.10	0.00	500.00	0.00	0.00	-760.10
D 2117 DANNY DAIGLE			0.00	0.00	0.00	128.57	128.57
D 2440 CLUB B POINTE ATV			1521.02	0.00	0.00	0.00	1521.02
2660 ANDRE DAIGLE			10.00	500.03	0.00	0.00	510.03
M1867 Ross Davidson		-1.33	0.00	0.00	0.00	0.00	-1.33
D M1172 Richard & Kathy Davis			0.00	0.34	0.00	0.00	0.34
M2222 Jeanie Davis		-0.01	0.00	0.00	0.00	0.00	-0.01
2826 DAVIS AUTO REPAIR			1321.57	0.00	0.00	0.00	1321.57
M1869 Joe Dawson		-2294.81	2284.75	0.00	0.00	0.00	-10.06
D 2867 DELCO FOREST			47723.14	31808.27	26113.94	26704.42	132349.77
M1051 Mason Dempsey		-1.57	0.00	0.00	0.00	0.00	-1.57
M1675 Lanaye & Pat Dempsey		-21.44	0.00	0.00	0.00	0.00	-21.44
M1273 Greg & Kelly Dennis			19.98	0.00	499.51	0.00	519.49
D 2224 GUY DOIRON			399.94	0.00	0.00	0.00	399.94
D 1127 ROGER DOIRON			0.00	734.76	0.00	0.00	734.76
M1148 William Bjurstrom		-1.25	0.00	0.00	0.00	0.00	-1.25
D M1605 Randy Doucet			0.00	0.00	0.00	8.57	8.57
M1136 M Doucette Fisheries		-289.64	0.00	0.00	0.00	0.00	-289.64
D M1282 William Doucette			0.00	0.00	0.00	82.39	82.39
M1606 Matthew Doucet, M Doucet Fisherie		-1966.11	983.11	0.00	0.00	0.00	-983.00
M2178 Down Home Dentures		-914.48	914.48	0.00	0.00	0.00	0.00
M1095 Deanna Doyle		-9.44	0.00	0.00	0.00	0.00	-9.44
D M1068 Richard Duffy			0.00	0.00	0.00	78.84	78.84
M1121 Ted Duguay & Judy Richards			802.10	0.00	99.45	0.00	901.55
1522 JAMES DUNN			3511.46	8017.17	1189.78	0.00	12718.41
M1144 Richard Durelle		-0.11	0.00	0.00	0.00	0.00	-0.11
\$D 1028 ENTREPRISE ST-LOUIS			129097.66	134926.50	155266.77	98706.12	517997.05

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER		NON USED						TOTAL	
		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS		121& + DAYS
D	M4947 Escuminac Seafood Inc.			0.00	1427.84	0.00	0.00	0.00	1427.84
	M1281 Norma & Alyre Landry			0.00	0.00	0.00	0.00	-0.22	-0.22
D	1008 ALBERT FEARON			0.00	0.00	0.00	0.00	26324.38	26324.38
D	1088 JAMES M FEARON			2629.94	0.00	0.00	0.00	0.00	2629.94
D	1274 FERME POUCE VERT			0.00	0.00	354.90	0.00	0.00	354.90
	2599 KAREN FILLMORE			407.70	20.94	20.29	12.29	214.55	675.77
\$D	2268 MAIN RIVER FORESTRY			65707.06	61629.99	64864.33	0.00	0.00	192201.38
D	M2265 Lindy Fowlie, LBR Welding			0.00	338.15	0.00	0.00	0.00	338.15
\$	M1945 Gordon French			654.65	888.03	494.37	304.27	2707.22	5048.54
	1144 JEAN-PIERRE GAGNON			40.96	20.08	19.69	0.00	984.43	1065.16
	M1274 Clell & Brenda Gallan		-412.00	398.37	0.00	0.00	0.00	0.00	-13.63
	1451 YVON GUIMOND			15.18	759.22	0.00	0.00	0.00	774.40
	M1682 Edith Gallant		-3.19	0.00	0.00	0.00	0.00	0.00	-3.19
	M1071 Vince & Gay Geikie		-1039.19	0.00	800.00	0.00	0.00	0.00	-239.19
	M1747 David Gilliss		-12.04	0.00	0.00	0.00	0.00	0.00	-12.04
	M1002 Les Ginnish		-397.98	397.98	0.00	0.00	0.00	0.00	0.00
	M1266 Steve Ginnish		-1.43	0.00	0.00	0.00	0.00	0.00	-1.43
D	M2263 Cathy Girouard			0.00	0.00	0.00	0.00	1.45	1.45
D	2316 GLOBAL WINDOWS			0.00	0.00	25.34	-25.34	0.00	0.00
	M2066 Leslie & Luke Goodfellow		-4.83	0.00	0.00	0.00	0.00	0.00	-4.83
	M1843 Ed & Colleen Gorman			627.10	747.20	205.49	0.00	0.00	1579.79
D	M2086 Ashley Gould			65.94	32.33	31.08	31.08	1554.12	1714.55
	M1212 Mack Govereau		-405.41	400.28	0.00	0.00	0.00	0.00	-5.13
	M1459 Fred Green c/o Tammy Green		-491.03	487.20	0.00	0.00	0.00	0.00	-3.83
	M1726 Jerry & Leslie Greene		-51.40	0.00	0.00	0.00	0.00	0.00	-51.40
	M2148 G.T. Garage			5.04	252.10	0.00	0.00	0.00	257.14
	M2250 Tayrn Hachey		-410.13	400.82	0.00	0.00	0.00	0.00	-9.31
	M1827 Cheryl Hallihan		-0.97	0.00	0.00	0.00	0.00	0.00	-0.97
	2593 NOEL MILLEA		-1296.70	0.00	0.00	0.00	0.00	0.00	-1296.70
	M1978 Jeanne Hamilton			432.30	574.92	0.00	0.00	0.00	1007.22
	M2107 Craig Harris		-0.18	0.00	0.00	0.00	0.00	0.00	-0.18
	M2032 Jonathan Hartery		-3.80	0.00	0.00	0.00	0.00	0.00	-3.80
	3186 TIM HEBERT			15.50	775.08	0.00	0.00	0.00	790.58

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
2101 CEDAR CREEK FARMS			16.32	8.00	0.00	399.96	424.28
M1770 Alexander (Sandy) Hitchman		-0.09	501.81	0.00	0.00	0.00	501.72
M1216 Blake Hogan/Marcel Arbeau		-47.91	0.00	0.00	0.00	0.00	-47.91
M1433 Junior Hogan		-0.01	0.00	0.00	0.00	0.00	-0.01
M1514 Ellie Hubbard		-300.50	300.47	0.00	0.00	0.00	-0.03
D M1885 Beverly Hubbard			0.00	0.00	0.00	32.98	32.98
D 2777 DEBBIE HUDSON			0.00	0.00	0.00	0.00	0.00
D 2265 DENIS HACHEY			1844.47	953.95	0.00	0.00	2798.42
\$ 1630 J & S LUMBER			60634.47	48313.63	44789.03	0.00	153737.13
M1251 Jerry & Laura Jardine, JLR Con			16.34	0.00	408.39	0.00	424.73
M1645 Lewis Jardine		-0.22	0.00	0.00	0.00	0.00	-0.22
\$D M1894 Annabel (Frances) Jardine			230.20	112.84	108.50	5424.91	5984.95
M1982 Lawrence Jardine		-0.01	0.00	0.00	0.00	0.00	-0.01
M2018 David Jardine		-10.13	0.00	0.00	0.00	0.00	-10.13
D 3206 ROGER JOHNSON			0.00	0.00	0.00	649.41	662.01
M2157 Rick Johnston		-0.11	0.00	0.00	0.00	0.00	-0.11
D M2134 Garth Jones			64.38	31.55	30.34	1517.03	1673.64
D 2601 REINER HAGMANN			5.66	0.00	0.00	0.00	5.66
D 3122 TODD KEMPSTER			1308.40	227.50	0.00	0.00	1535.90
M1582 Crystal & Brian Kervin		-14.95	0.00	0.00	0.00	0.00	-14.95
M2152 Reggie & Leslie Knight		-31.17	0.00	0.00	0.00	0.00	-31.17
D 1278 GERARD KRAWCHUCK			797.97	0.00	0.00	0.00	797.97
M2287 Justin LaLonde		-0.17	0.00	0.00	0.00	0.00	-0.17
M2143 Elizabeth Lamkey		-3.29	0.00	0.00	0.00	0.00	-3.29
\$ 1681 LAURENTIDE RE-SOURCE			7969.82	5145.25	2550.65	0.00	15665.72
M1184 William Lavoie		-365.87	497.67	0.00	0.00	0.00	131.80
D 1001 M & F LEBLANC OIL LTD			18885.46	11844.26	13916.07	0.00	55077.57
D 1706 SERGE LEBLANC			0.00	0.00	0.00	5786.44	5786.44
2304 DESIRE LEBLANC		-4.04	0.00	0.00	0.00	0.00	-4.04
D 2444 LISE M. D. LEBLANC			1009.65	0.00	0.00	0.00	1009.65
D 2832 MAURICE LEBLANC			426.88	0.00	0.00	0.00	426.88
1057 GENEUREUX LEBLANC		-306.53	809.52	0.00	0.00	0.00	502.99
M2052 Lucie & Patrick LeBreton		-481.92	499.05	0.00	0.00	0.00	17.13

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AGED BALANCE

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SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M2284 Emile LeBreton		-1036.94	1036.93	0.00	0.00	0.00	-0.01
M1368 Bruce Lee		-3.00	0.00	0.00	0.00	0.00	-3.00
M1641 Carole Lee		-437.56	0.00	0.00	0.00	0.00	-437.56
D 1060 LEGER FIREWOOD			0.00	0.00	0.00	0.00	835.27
M2225 Jim Lewis - Miramichi Tree Service		-0.13	0.00	0.00	0.00	0.00	-0.13
M1060 Claudette Linehan			32.92	8.33	413.85	15.67	855.90
D 1856 WILLIAM LITTLE			980.12	0.00	0.00	0.00	980.12
M1332 Dean & Pauline Lloyd		-72.69	0.00	0.00	0.00	0.00	-72.69
M1467 Connie Lloyd		-447.31	450.16	0.00	0.00	0.00	2.85
D 2298 G. AGNEW LUMBER			46498.38	40686.37	30815.75	0.00	118000.50
M1119 Philomene Lutes		-318.06	0.00	0.00	0.00	0.00	-318.06
M1394 Joyce MacArthur			53.25	0.00	0.00	0.00	53.25
M1499 Pam MacDonald			500.52	0.00	0.00	0.00	500.52
M1504 Keith & Brenda MacDonald			747.64	0.00	0.00	0.00	747.64
M1907 Diane MacDonald		-0.84	0.00	0.00	0.00	0.00	-0.84
M2060 Marcus MacDonald		-1.10	0.00	0.00	0.00	0.00	-1.10
D M2071 Bev MacDonald			0.00	0.00	194.03	0.00	194.03
M2158 Kimberly MacDonald		-1.26	0.00	0.00	0.00	0.00	-1.26
M1830 Margaret Maher		-1.63	0.00	0.00	0.00	0.00	-1.63
M1410 Richard & Wanda Maillet		-8.08	0.00	0.00	0.00	0.00	-8.08
D M1856 Rick Maillette (not active)			0.00	0.00	9.92	-498.55	7.14
M1604 Main River Forestry			0.00	0.00	0.00	0.00	0.00
M1096 Carolyn Malley & Jake Gidley			49.02	18.22	314.20	0.00	893.01
M2117 Greg Malley		-12.26	0.00	0.00	0.00	0.00	-12.26
M1301 Gordon Manderville			6.15	13.41	143.98	0.00	163.54
2378 LEONCE MANUEL		-88.75	0.00	0.00	0.00	0.00	-88.75
M1247 Cyrille Manuel		-0.06	0.00	0.00	0.00	0.00	-0.06
M1556 Mike Manuel		-15.60	0.00	0.00	0.00	0.00	-15.60
M1761 Gerald Manuel		-0.20	0.00	0.00	0.00	0.00	-0.20
M1994 Cathy Marshall		-5.20	0.00	0.00	0.00	0.00	-5.20
M1997 Martel Home Builders			0.00	0.00	0.00	0.00	-1167.64
M1395 Phillippe Carroll		-62.50	0.00	0.00	0.00	0.00	-62.50
M1418 Theresa Martin & M. Thebeault		-547.58	497.85	0.00	0.00	0.00	-49.73

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	NON USED						TOTAL
	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1512 Roland Martin Welding		-507.01	0.00	0.00	0.00	0.00	-507.01
M1684 Clement Martin		-3.27	0.00	0.00	0.00	0.00	-3.27
M2123 Magloire Martin		-0.35	0.00	0.00	0.00	0.00	-0.35
M1408 Estate of Robert Mason		-14.47	0.00	0.00	0.00	0.00	-14.47
M1066 Lily Matchett		-100.00	0.00	0.00	0.00	0.00	-100.00
M1129 Scott Matchett		-0.19	0.00	0.00	0.00	0.00	-0.19
D M2033 Toby Matchett			0.00	0.00	0.00	0.00	0.00
D M2102 Tyson Matchett			0.00	0.00	0.00	0.00	110.95
D M1201 Estate of John McAulay			496.81	0.00	9.01	19.01	735.42
M1321 Estate of John McCarthy/Anthony D		-181.32	0.00	0.00	0.00	0.00	-181.32
M1622 Wavell McCormack		-229.43	0.00	0.00	0.00	0.00	-229.43
M2234 Tyler & Jody McCormack		-598.75	598.64	0.00	0.00	0.00	-0.11
M1505 Terry McGraw		-0.14	0.00	0.00	0.00	0.00	-0.14
M1295 Rita McIntyre		-304.00	0.00	298.08	0.00	0.00	-5.92
M1436 Alvin McIntyre		-996.53	964.84	0.00	0.00	0.00	-31.69
M1478 Jennifer McIntyre			605.90	498.55	0.00	0.00	1104.45
M1481 Pam McIntyre			395.45	0.00	0.00	0.00	395.45
M1540 Geraldine McIntyre		-0.28	0.00	0.00	0.00	0.00	-0.28
D M2206 McIntyre Marine Construction Ltd.			0.00	0.00	0.00	0.00	4364.74
M2072 Karen McKay			384.94	0.43	0.00	0.00	385.37
M2185 Gerard McLaughlin		-0.47	0.00	0.00	0.00	0.00	-0.47
M1986 David McLean		-79.99	0.00	0.00	0.00	0.00	-79.99
M1411 Tom McLenaghan		-777.81	400.20	333.63	0.00	0.00	-43.98
M1822 Fred Melanson		-28.69	940.36	0.00	0.00	0.00	911.67
M1337 Robert Merritt			191.52	193.89	0.00	0.00	385.41
D 1024 MIC MAC BUILDING SUPPLIES			632600.37	620252.22	607216.73	0.00	1860069.32
M1779 Jennie Miller			1337.65	0.00	0.00	0.00	1337.65
M1287 Doug Mills			0.00	0.00	0.00	0.00	-66.87
D 1066 BRENT HERRIDGE			0.00	0.00	0.10	0.00	0.10
\$ 3197 MODERN CONSTRUCTION			175296.95	168910.62	175553.12	0.00	519760.69
M1164 Harold Moore			497.33	0.00	0.00	0.00	497.33
M1157 Alexander Mullin			0.00	0.00	0.00	0.00	-24.06
M1468 Elizabeth (Betty) Mullin		-574.52	249.33	0.00	0.00	0.00	-325.19

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	M2228 Wayne Mullin		-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
	2034 RONALD MUNDLE			1038.20	1019.53	687.43	63.82	3238.21	6047.19
D	2089 RONNIE MURPHY			34547.12	28077.14	13167.45	0.00	0.00	75791.71
\$	M1678 Dean Murphy			329.84	161.69	155.47	155.47	7773.35	8575.82
	M2212 Howard Nash		-0.12	0.00	0.00	0.00	0.00	0.00	-0.12
	M1327 Kathy Nason		-166.35	0.00	0.00	0.00	0.00	0.00	-166.35
C	M2154 Newcastle Spring & Truck Centr			48.46	23.75	22.84	22.84	1142.03	1259.92
	M2213 Brent & Sherry Nieson		-514.26	498.36	0.00	0.00	0.00	0.00	-15.90
	M1077 Ann Norton		-113.82	673.90	581.69	0.00	0.00	0.00	1141.77
	M1560 Byron Nowlan		-6.78	0.00	0.00	0.00	0.00	0.00	-6.78
	1069 CLAUDE NOWLAN			0.00	0.00	0.00	0.00	79891.90	79891.90
	M1054 Curby O'Donnell		-542.00	542.00	0.00	0.00	0.00	0.00	0.00
	1335 SIMONNE O'DWYER		-7.84	0.00	0.00	0.00	0.00	0.00	-7.84
	M1472 Donald O'Neill Trucking		-0.05	464.06	0.00	0.00	0.00	0.00	464.01
	M1233 Doreen O'Shea		-368.21	368.22	0.00	0.00	0.00	0.00	0.01
D	1906 KA ENTREPRISE			135.47	0.00	0.00	0.00	0.00	135.47
D	2596 PAPA JOE'S GAS & CONVENIENCE			110013.00	117731.89	115249.17	127312.78	0.00	470306.84
D	1051 PAROISSE ST-FRANCOIS DE SALES			1785.97	0.00	0.00	0.00	0.00	1785.97
D	M1831 Angus Parlee			49.70	24.37	23.43	23.43	1171.46	1292.39
	1230 PAROISSE ST-ANTOINE DE			3748.88	3457.38	0.00	679.75	0.00	7886.01
D	1474 PAROISSE			1279.49	0.00	0.00	0.00	0.00	1279.49
D	1475 PAROISSE			598.89	0.00	0.00	0.00	0.00	598.89
	1159 PAROISSE ST-LOUIS DES			2083.13	911.87	0.00	0.00	0.00	2995.00
	1189 PAROISSE ST CHARLES			2503.67	1458.89	0.00	0.00	0.00	3962.56
	M2233 Barbara Parsons		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
D	2248 ALL IN ONE PAWN SHOP			391.22	0.00	0.00	0.00	0.00	391.22
	M1754 Colleen Peterson		-1.17	0.00	0.00	0.00	0.00	0.00	-1.17
	M2264 Winslow Peterson		-1.34	0.00	0.00	0.00	0.00	0.00	-1.34
D	1049 BOUCTOUCHE PHARMACY			2103.10	3065.56	0.00	0.00	0.00	5168.66
	M1388 Harry Pleadwell		-421.51	399.51	0.00	0.00	0.00	0.00	-22.00
	M1776 Jean-Guy Collette		-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
	2967 RICHIBUCTO PORT AUTHORITY		-184.72	0.00	0.00	0.00	46745.57	249578.35	296139.20
	M2276 Darien Porter		-507.67	0.00	0.00	0.00	0.00	0.00	-507.67

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
	CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	2670 PRECISION CABINET &			500.09	0.00	0.00	0.00	0.00	500.09
\$	M1964 Jamie Quann			633.84	310.71	298.76	298.76	14937.83	16479.90
	M2114 Dana Quann			0.00	0.00	0.00	0.00	-4.41	-4.41
\$	3256 REBCO TRUCKING			43411.12	23608.13	6846.80	0.00	0.00	73866.05
D	2176 CHRISTINE REIDPATH			0.00	0.00	0.00	0.00	41418.94	41418.94
	1555 OUR LADY OF HOPE PARISH		-409.61	656.71	0.00	0.00	0.00	0.00	247.10
D	1716 PAULETTE STEWART & TYLER			0.00	0.00	50.04	0.00	0.00	50.04
D	1784 TRAVIS RICHARD			1065.23	0.00	0.00	0.00	0.00	1065.23
	2271 RICHARD MARINE			8.70	435.14	0.00	0.00	0.00	443.84
D	2717 LYNNE VAUTOUR			400.11	0.00	0.00	0.00	0.00	400.11
D	2722 B. A. RICHARD LTD			263.35	0.00	0.00	0.00	0.00	263.35
	2759 ROMEO & GINETTE RICHARD			523.15	799.46	0.00	0.00	0.00	1322.61
	3156 ANNIK MARTIN			15.00	499.80	0.07	0.00	0.00	514.87
	M1302 Jeremie Richard		-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
	M1339 Allard Richardson			16.48	823.98	0.00	0.00	0.00	840.46
	M1463 Romeo Richardson		-13.21	0.00	0.00	0.00	0.00	0.00	-13.21
D	2632 GLORIA ROBERTS			792.97	0.00	187.66	0.00	0.00	980.63
D	1095 GILLES ROBICHAUD			191.88	74.29	148.58	0.00	0.00	414.75
D	1337 JEAN-GUY ROBICHAUD			0.00	0.00	0.00	0.00	172.50	172.50
	1589 MIKE ROBICHAUD		-10.60	0.00	0.00	0.00	0.00	0.00	-10.60
	1771 GILLES ROBICHAUD			0.00	0.00	0.00	0.00	0.00	0.00
	2081 O. J. FARM LTD		-91.85	0.00	0.00	0.00	0.00	0.00	-91.85
	2712 ROBICHAUD ALTENATORS AND		-77.11	0.00	0.10	0.00	0.00	0.00	-77.01
	M1198 Stephen Robichaud		-1.02	0.00	0.00	0.00	0.00	0.00	-1.02
	M1990 Gary Robichaud		-12.80	0.00	0.00	0.00	0.00	0.00	-12.80
\$D	2481 ROCKWOOD TRANSPORTATION			103601.58	91724.62	97356.03	56048.11	0.00	348730.34
D	2669 ROGERSVILLE ARTIC SPORT			833.05	0.00	0.00	0.00	0.00	833.05
	M1138 Charles & Susan Ross			686.23	1176.02	394.39	0.00	0.00	2256.64
	M2210 Rotary Club of Chatham-Community		-2129.67	794.88	0.00	0.00	0.00	0.00	-1334.79
	M1185 David Roy		-0.25	0.00	0.00	0.00	0.00	0.00	-0.25
	M1625 Darlene Russell		-0.29	0.00	0.00	0.00	0.00	0.00	-0.29
	M1155 Wayne Ryan		-10.66	0.00	0.00	0.00	0.00	0.00	-10.66
D	M1354 Dave Saunders			0.00	0.00	0.00	0.00	121.98	121.98

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER		NON USED						TOTAL	
		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS		121& + DAYS
	M2091 Tim Saunders		-1.39	0.00	0.00	0.00	0.00	0.00	-1.39
	M1426 Paulin Savoie			74.44	36.49	35.09	35.09	1754.54	1935.65
	1219 NEW STEFFESHOF FARMS			214.62	170.00	945.30	0.00	0.00	1329.92
	M1995 Guy Schofield		-0.03	0.00	0.00	0.00	0.00	0.00	-0.03
	M2282 Joash Schumpelt		-17.72	0.00	0.00	0.00	0.00	0.00	-17.72
	M1361 Baie St Anne Seafoods 2014 Inc		-3753.62	1263.28	1637.86	4070.50	15644.75	0.00	18862.77
	M1832 Neil Shaw/Miramichi Bolt & Screw		-48.50	0.00	0.00	0.00	0.00	0.00	-48.50
C D	M2295 Kirk Sheasgreen			401.11	0.00	0.00	0.00	0.00	401.11
	M2082 Valerie & George Sherrard		-51.93	0.00	0.00	0.00	0.00	0.00	-51.93
D	2467 SHIPYARD FARM LTD.			62.43	0.00	0.00	0.00	0.00	62.43
	M1485 Tom Sickles			717.03	898.51	15.49	5.32	124.68	1761.03
	M1758 Ann Silliker			1212.92	898.87	0.00	0.00	0.00	2111.79
	M1745 Donald Sisk & Debbie Sisk		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
	M1974 Donald & Nadia Sisk		-14.35	0.00	0.00	0.00	0.00	0.00	-14.35
D	M2259 Debbie Sisk			0.00	0.00	0.00	0.00	0.64	0.64
	M1661 Carmen & Leah Smallwood			1025.51	0.00	0.00	0.00	0.00	1025.51
D	3250 ROGERSVILLE SNOWMOBILE CLU			3883.21	229.28	0.00	0.00	0.00	4112.49
	M2253 Shane Spray		-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D	1023 ST NICHOLAS FARM			0.00	0.00	2214.21	0.00	61305.55	63519.76
D	M1275 St. Paul's Presbyterian Church			0.00	0.02	0.00	0.00	0.00	0.02
	M1912 Steve's Auto Repair		-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D	M2163 Steve's Truck & Trailer Repair			0.00	0.00	0.00	0.00	111.80	111.80
	M2272 Ron Stewart		-5.30	0.00	0.00	0.00	0.00	0.00	-5.30
	M1650 Bill Sturgeon		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
	M1902 Herby & Tracey Sturgeon		-2.24	0.00	0.00	0.00	0.00	0.00	-2.24
	M2186 Katelyn Sturgeon		-14.38	0.00	0.00	0.00	0.00	0.00	-14.38
	M2196 Bonnie Sturgeon		-554.76	542.93	0.00	0.00	0.00	0.00	-11.83
	M2249 Howard Sturgeon		-0.06	0.00	0.00	0.00	0.00	0.00	-0.06
	M1919 Sunny Corner Enterprises Inc.			0.00	0.00	0.00	0.00	-325.74	-325.74
	M2255 Darrin Taylor		-3.16	0.00	0.00	0.00	0.00	0.00	-3.16
	2161 JOEL THERIAULT			51.06	25.03	24.07	24.07	1203.31	1327.54
	M1429 Theriault-Hachey Peat Moss Ltd			0.00	0.00	0.00	0.00	-15.02	-15.02
	M1755 Roland Thibodeau		-16.20	0.00	0.00	0.00	0.00	0.00	-16.20

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	2363 YVON THIBOUTOT			79.22	0.00	1980.61	0.00	0.00	2059.83
	1326 ROSE THOMPSON			1142.90	843.66	429.07	696.08	947.48	4059.19
D	1186 DWAYNE THOMPSON			1714.72	0.00	0.00	0.00	0.00	1714.72
	M1104 George Travis		-1.12	0.00	0.00	0.00	0.00	0.00	-1.12
	M2246 Tony Trecartin		-1.90	0.00	0.00	0.00	0.00	0.00	-1.90
D	M1757 Gerald Underhill			0.00	0.00	0.00	0.00	60.22	60.22
D	M2103 Gordon Underhill			0.00	233.67	0.00	0.00	0.00	233.67
C	M2293 Ira Underhill		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
	M1763 Burton Vanderbeck		-3.00	0.00	0.00	0.00	0.00	0.00	-3.00
	M2087 Greg Vautour		-528.16	499.49	0.00	0.00	0.00	0.00	-28.67
	M2106 Gregg Vautor (non active)		-10.92	0.00	0.00	0.00	0.00	0.00	-10.92
D	1595 YV WELDING LTD			27.54	0.00	0.00	0.00	0.00	27.54
D	1806 MARIE VAUTOUR			603.71	0.00	0.00	0.00	0.00	603.71
D	2374 GORDON KEELING			200.11	0.00	0.00	0.00	0.00	200.11
	M1160 Liz & Stephen Connors		-2.07	0.00	0.00	0.00	0.00	0.00	-2.07
	M2098 Greg Vatour (non active)		-29.58	0.00	0.00	0.00	0.00	0.00	-29.58
	M2146 Eric Walls		-4.66	0.00	0.00	0.00	0.00	0.00	-4.66
	1658 JOHN VAUTOUR			719.86	599.18	646.59	18.36	1140.92	3124.91
D	2330 RONALD WALSH			0.00	0.00	7.78	0.00	0.00	7.78
\$	M1398 Gene Walsh			1313.28	643.76	619.00	619.00	30950.06	34145.10
D	M1473 Mel Ward			0.00	0.00	0.00	0.00	176.05	176.05
	M2229 Jason Ward		-0.30	0.00	0.00	0.00	0.00	0.00	-0.30
	2238 WARREN TRUCK CENTER			3548.42	2355.47	0.00	0.00	0.00	5903.89
	M2089 Lucas Warren		-3.66	0.00	0.00	0.00	0.00	0.00	-3.66
	M2286 Derick Watt		-7.38	0.00	0.00	0.00	0.00	0.00	-7.38
D	M2244 Blake & Ellen Waye			0.00	0.00	796.08	0.00	0.00	796.08
	1652 WARMAN'S WELDING			4693.75	4283.02	5661.15	4010.65	7618.16	26266.73
	M2137 Harry Bonin/Jean Westbrook		-0.37	0.00	0.00	0.00	0.00	0.00	-0.37
	M1796 Valerie Whitney		-9.23	0.00	0.00	0.00	0.00	0.00	-9.23
	M1594 Betty & Robert Wiebe			788.39	520.63	0.00	0.00	0.00	1309.02
	M1628 Williston's Auto World			1803.14	0.00	0.00	0.00	0.00	1803.14
	M2190 David Williston		-21.19	0.00	0.00	0.00	0.00	0.00	-21.19
D	1301 WEST BRANCH FEEDS			1981.68	0.00	0.00	0.00	0.00	1981.68

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER		BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	M1631 Cynthia Wylie			1189.28	0.00	0.00	0.00	0.00	1189.28
C	M2174 Mo & Wendy Yehia		-4.09	0.00	0.00	0.00	0.00	0.00	-4.09
\$D	M1099 Gilbert & Diane Young			0.00	0.00	0.00	0.00	29913.29	29913.29
	M1627 Craig & Jessica Young			47.54	23.30	0.00	1164.97	0.00	1235.81
	M2155 Mark Young			50.36	24.69	23.74	23.74	1187.07	1309.60
\$	M2216 Diane C. Young			507.60	976.25	512.96	223.92	12437.62	14658.35
BUDGET PLAN TOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00
OUTSIDE BUDGETS TOTAL			-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96
GRAND TOTAL			-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96
			-0.28 %	28.68 %	25.75 %	25.28 %	11.79 %	8.78 %	
TOTAL CREDIT			-37,627.21	0.00	0.00	0.00	-523.89	-1,845.90	-39,997.00
TOTAL DEBIT				3,873,751.47	3,478,141.86	3,415,119.12	1,593,605.38	1,187,961.13	13,548,578.96
GRAND TOTAL			-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96

Appendix D – Receiver AR Listing

AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	3355 ROSE-MARIE VAUTOUR			0.00	176.00	0.00	0.00	0.00	176.00
D	3369 Marie-Mai Cormier			1184.47	0.00	0.00	0.00	0.00	1184.47
D	3374 NOUVELLE ARCADIE			792.07	1094.14	0.00	0.00	0.00	1886.21
	3392 WAGON WHEEL CONVENIENCE		-5.93	0.00	0.00	0.00	0.00	0.00	-5.93
	3397 LEGER HARVESTING			18818.22	0.00	0.00	0.00	0.00	18818.22
D	3418 CHRISTIAN LAROCQUE			1053.60	0.00	0.00	0.00	0.00	1053.60
D	3435 BOUCTOUCHE SAINTE-MARIE			7424.60	0.00	0.00	0.00	0.00	7424.60
	3443 R. DAIGLE FORESTRY			20716.95	0.00	0.00	0.00	0.00	20716.95
	3502 645492 NB INC (PIERRE			13957.38	0.00	0.00	0.00	0.00	13957.38
D	3515 JEANNELLE LEBLANC			1239.62	773.21	857.00	0.00	327.60	3197.43
D	3525 JEAN-PAUL BOUDREAU			1042.97	0.00	0.00	0.00	0.00	1042.97
D	3533 JULIEN COLLETTE			0.00	0.00	0.00	0.00	1632.06	1632.06
D	3563 KENT DISCOUNT CENTER			1534.42	0.00	0.00	0.00	0.00	1534.42
I D	3564 BIANCA BABINEAU			0.00	0.00	0.00	0.00	0.00	0.00
	3565 ST-ANTOINE FARM EQUIPMENT			2891.44	0.00	0.00	0.00	0.00	2891.44
D	3892 MICHAEL DONAHER			1298.75	0.00	1194.25	0.00	950.55	3443.55
D	4093 LE GITE DE LA SAGUINE			987.32	0.00	0.00	0.00	0.00	987.32
D	4152 GABRIEL MARTIN			0.00	0.00	0.00	0.00	596.05	596.05
D	4209 ELSIPOGTOG FIRST NATION /			0.00	0.00	0.00	0.00	1541.91	1541.91
D	4227 AUGUSTE BARRIEAU			0.00	0.00	0.00	0.00	116.79	116.79
D	4238 RESIDENCE AU BENAISE			9905.78	0.00	0.00	0.00	0.00	9905.78
D	4259 LEO MURPHY			0.00	569.35	0.00	0.00	0.00	569.35
D	4263 PAUL LEBLANC			4393.60	0.00	0.00	0.00	0.00	4393.60
D	4275 KENNETH ARSENAULT			987.77	0.00	0.00	0.00	0.00	987.77
D	4283 ROSALIE HEBERT			733.39	0.00	0.00	0.00	0.00	733.39
D	4286 KING AQUACULTURE			976.35	124.98	2492.08	10.00	0.00	3603.41
	4324 DANIEL RICHARD		-125.00	432.64	0.00	0.00	0.00	0.00	307.64
D	4328 SHARON FORSTER			696.61	0.00	0.00	0.00	0.00	696.61
D	4360 NICOLE LEBLANC			814.00	705.32	61.30	0.00	0.00	1580.62
D	4373 MELANIE HEBERT			0.00	0.00	0.00	0.00	0.85	0.85
D	4388 697414 NB INC			0.00	0.00	0.00	0.00	103.25	103.25
	4411 RICHARD BUTLER		-22.94	22.94	0.00	0.00	0.00	0.00	0.00

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D 4420 LISA VELLA			0.00	329.18	0.00	0.00	0.00	329.18
D 4429 MYER MCLAUGHLIN			0.00	0.00	1356.59	0.00	0.00	1356.59
D 4430 DONAT BOURGEOIS & MARIA			604.37	782.68	0.00	0.00	0.00	1387.05
D 4442 G & L FRAMING			466.37	1870.77	0.00	0.00	0.00	2337.14
D 4454 A.L. TRUCK REPAIR INC			1910.67	0.00	0.00	0.00	0.00	1910.67
D 4464 VYE CONSTRUCTION & PAVING			20905.11	0.00	0.00	0.00	0.00	20905.11
4471 GKM HAULING INC C/O GILLES			2682.08	0.00	0.00	0.00	0.00	2682.08
D 4476 MIKO TRUCING AND			0.00	0.00	0.00	0.00	15613.14	15613.14
D 4480 DEPANNEUR STE ANNE			19267.35	0.00	0.00	0.00	0.00	19267.35
\$ 4885 STEPHANE DAIGLE HARVESTING			12804.54	9325.93	9532.52	4845.98	0.00	36508.97
D 4887 LAKEVILLE VARIETY			-6942.57	0.00	0.00	0.00	0.00	-6942.57
\$ 4897 LA COOPERATIVE BAIE STE-			134947.51	133643.06	141363.41	125412.07	62155.62	597521.67
D 4903 NADIA CORMIER			0.00	1224.50	0.00	0.00	0.00	1224.50
4910 BEDEC AUTO REPAIR			3294.75	0.00	0.00	0.00	0.00	3294.75
D 4911 DONALD ARSENAULT			0.00	1369.37	0.00	0.00	0.00	1369.37
D 4918 PAT LACHANCE			590.08	0.00	0.00	0.00	0.00	590.08
D 4940 ANDRE VAUTOUR & DELINE			500.03	737.83	0.00	0.00	0.00	1237.86
D 4946 INDIAN ISLAND BAND COUNCIL			16050.97	0.00	0.00	0.00	0.00	16050.97
4948 LACEY AUGUSTINE			946.22	0.00	0.00	0.00	0.00	946.22
D 4953 RICHIBUCTO WATER			0.00	213.44	0.00	0.00	0.00	213.44
4963 CHRISTOPHER WINKLER		-257.28	0.00	0.00	0.00	0.00	0.00	-257.28
4988 POINTE SAPIN SEAFOOD LTD			2330.44	0.00	0.00	0.00	0.00	2330.44
D 5017 CHARLES CAISSIE			400.11	0.00	668.27	0.00	0.00	1068.38
D 5018 MICHEL GRAY			782.02	533.98	0.00	0.00	0.00	1316.00
D 5032 SINTHUSHAN SOMASKANPHAN			0.00	0.00	0.00	0.00	25.05	25.05
D 5034 KATIE ROBERTSON			500.09	0.00	0.00	0.00	0.00	500.09
5046 EAST COAST AUTO SALVAGE INC		-56.10	0.00	0.00	0.00	0.00	0.00	-56.10
D 5061 Lakeville Variety (POS System)			0.00	0.00	0.00	0.00	770.20	770.20
D 5065 JASON GILDART			0.00	0.00	0.00	0.00	1932.00	1932.00
5068 LEN COLLETTE		-349.72	0.00	0.00	0.00	0.00	0.00	-349.72
D 5071 JOLINE BLACK			1002.77	0.00	0.00	0.00	0.00	1002.77
5075 510896 INC. LTD			890.49	1527.78	0.00	0.00	0.00	2418.27

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	5091 SYLVA LEBLANC			754.35	0.00	0.00	0.00	0.00	754.35
	5103 HENRI CORMIER		-19.28	0.00	0.00	0.00	0.00	0.00	-19.28
D	5108 FRANCE COMEAU			0.00	770.14	0.00	0.00	0.00	770.14
	5115 JRC CONVENIENCE INC.			-10492.59	3253.76	-58951.39	0.00	0.00	-66190.22
D	5128 NB POWER Att: Robert McQuinn			0.00	866.07	0.00	0.00	0.00	866.07
D	5132 JOHN BELL			0.00	1040.44	0.00	0.00	0.00	1040.44
	5139 C & N CAR WASH			4465.40	0.00	0.00	0.00	0.00	4465.40
D	5140 RDR AUTO SERVICE INC.			0.00	1869.98	0.00	0.00	0.00	1869.98
D	5141 ALISHA PHELPS			1110.85	2093.76	668.16	0.00	0.00	3872.77
D	5142 CHANTAL LEVESQUE			624.55	0.00	0.00	0.00	0.00	624.55
D	5154 MARC MELANSON			0.03	0.00	0.00	0.00	0.00	0.03
D	5158 FIVE RIVERS			2569.24	0.00	0.00	0.00	0.00	2569.24
	5171 ACADIEVILLE AUTO SERVICE			1359.00	0.00	0.00	0.00	0.00	1359.00
D	5191 WARMAN MECHANICAL			309.73	750.52	0.00	0.00	0.00	1060.25
D	5198 VERONICA DONNOVAN			0.00	527.85	0.00	0.00	0.00	527.85
\$	5205 FLAG POINT CONSTRUCTION LTD5			9169.77	4146.59	0.00	0.00	0.00	13316.36
D	5213 MAXIME VAUTOUR			1119.64	0.00	0.00	0.00	0.00	1119.64
	5214 IMELDA POIRIER & RICKY			0.00	0.00	0.00	0.00	0.00	0.00
	5216 MADDIE THIBAUT		-0.12	0.00	0.00	0.00	0.00	0.00	-0.12
\$	5222 Richard Auto Repair			3879.82	0.00	0.00	0.00	0.00	3879.82
	5241 RICHIBUCTO HOME HARWARE			3449.69	0.00	0.00	0.00	0.00	3449.69
D	5256 VYE CONSTRUCTION LTD			0.00	1207.38	2161.38	0.00	0.00	3368.76
D	5267 MIREILLE MARSHALL			420.06	0.00	0.00	0.00	0.00	420.06
D	5270 BRENDA DUTRA			898.05	0.00	187.00	0.00	0.00	1085.05
	5275 HILLTOP VARIETY		-2.10	27723.17	0.00	0.00	0.00	0.00	27721.07
D	5276 HILL-ROY COMMERCIAL			5761.95	0.00	0.00	0.00	0.00	5761.95
D	5282 DENIS CORMIER			0.00	0.00	0.00	0.00	1929.01	1929.01
D	5283 LUCINDA FRITZ-MILLETT			0.00	0.00	0.00	0.07	0.00	0.07
D	5291 LYNDA SMITH			0.00	0.00	0.00	0.00	615.30	615.30
	5298 BOILEAU'S AUTO REPAIR INC.			2930.20	0.00	0.00	0.00	0.00	2930.20
	5315 WHITE LIGHTENING AUTO			3499.61	1052.56	754.45	0.00	0.00	5306.62
D	5316 FORTRESS TIMBER LTD			0.00	0.00	0.00	0.00	5706.90	5706.90

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	5439 RSM MOBILE WELDING			270.94	0.00	0.00	0.00	0.00	270.94
D	5449 NANCY AUGUSTINE-THERIAULT			0.00	500.05	0.00	0.00	0.00	500.05
	5455 JERON TRUCKING LTD			3801.96	0.00	0.00	0.00	0.00	3801.96
D	5458 YVON JOHNSON			774.05	0.00	0.00	0.00	0.00	774.05
	5460 ISABELLE DAIGLE		-17.59	0.00	0.00	0.00	0.00	0.00	-17.59
	M2180 G T GARAGE		-252.10	0.00	0.00	0.00	0.00	0.00	-252.10
	M2181 Patrick & Shawna Hiemstra		-503.89	498.88	0.00	0.00	0.00	0.00	-5.01
C	M2182 Sheriayn Lasam		-3.50	0.00	0.00	0.00	0.00	0.00	-3.50
	M2187 Robin Thiessen		-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
	M2189 Darlene Jones		-0.57	0.00	0.00	0.00	0.00	0.00	-0.57
	M2192 Hubert Manuel			0.00	0.00	0.00	0.00	-112.32	-112.32
	M2199 Laura Stairs		-1.85	0.00	0.00	0.00	0.00	0.00	-1.85
	M2200 Jesse Gagne		-1.51	0.00	0.00	0.00	0.00	0.00	-1.51
	M2204 Mallory Taylor		-403.43	399.86	0.00	0.00	0.00	0.00	-3.57
D	M2230 Kelly Matchett			380.81	0.00	0.00	0.00	0.00	380.81
\$	M2281 SMIWAGGAN LOGGIN' LTD			12387.95	3048.14	0.00	0.00	0.00	15436.09
\$	M4948 CITY OF MIRAMICHI			22985.62	0.00	0.00	0.00	0.00	22985.62
	M1376 Eric Allain		-1.58	0.00	0.00	0.00	0.00	0.00	-1.58
	M1009 HELEN ALLEN			180.91	0.00	0.00	0.00	0.00	180.91
	M1434 Helen Allen			13.36	82.84	0.00	0.00	0.00	96.20
	M2214 Phillip Allen		-3.36	0.00	0.00	0.00	0.00	0.00	-3.36
	M1011 Mary & Gary Allison		-0.03	0.00	0.00	0.00	0.00	0.00	-0.03
	M1012 Sylvia Allison		-35.10	0.00	0.00	0.00	0.00	0.00	-35.10
	M2266 Joe Amodeo/Harmony Butler		-1.10	0.00	0.00	0.00	0.00	0.00	-1.10
	M1013 Laura Lee Ashton			19.64	9.63	9.26	9.26	462.78	510.57
	M1358 Troy & Kathy Astle		-10.27	0.00	0.00	0.00	0.00	0.00	-10.27
	M1949 Baie Pointe ATV Club			2769.20	0.00	0.00	0.00	0.00	2769.20
	2740 BABIN PAVING & CONSTRUCTION			0.00	13422.69	11220.18	0.00	0.00	24642.87
	M1492 Robert & Betty Baisley		-559.55	0.00	0.00	0.00	0.00	0.00	-559.55
D	1139 CARMEL BARNES			500.09	0.00	0.00	0.00	0.00	500.09
	M1966 Allen Barrieau		-9.68	0.39	0.00	0.00	0.00	0.00	-9.29
	M2153 Shane Berry & Kelsey McMahon		-14.80	0.00	0.00	0.00	0.00	0.00	-14.80

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED					TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1101 Patricia Bass			0.00	0.00	0.00	0.00	-129.62
D 2895 MONIQUE BASTARACHE			1329.78	0.00	0.00	0.00	1329.78
M1838 Estate of Kim Bateman (Tammy			500.09	99.60	0.00	0.00	599.69
D M1742 Paul Beaulieu			0.00	0.00	0.00	0.00	27.36
M2122 Bernard Beaulieu		-1.09	0.00	0.00	0.00	0.00	-1.09
D M1280 Donna & Claude Belanger			0.00	0.00	0.00	0.00	114.48
M1122 John Bethel		-16.66	0.00	0.00	0.00	0.00	-16.66
D 2523 ASM TRANSPORT			10168.53	0.00	0.00	0.00	10168.53
M2044 Jeannette Blanchard			738.15	0.00	0.00	0.00	738.15
2131 ANNE VAUTOUR		-34.45	0.00	0.00	0.00	0.00	-34.45
D 2715 OMER BOUCHER			470.96	0.00	0.00	0.00	470.96
2100 BOUCTOUCHE BAY INDUSTRIES			4123.74	0.00	0.00	0.00	4123.74
1481 CLARENCE BOURQUE			0.00	0.00	0.00	495.96	495.96
M1030 Danny Boyle		-1.79	0.00	0.00	0.00	0.00	-1.79
D M1947 Dan Bradford			49.30	24.16	23.23	23.23	1281.62
M1314 Branchview Farms Ltd.			1936.73	0.00	0.00	0.00	1936.73
M1034 William Brennan		-0.86	0.00	0.00	0.00	0.00	-0.86
M1577 Joe Brennan & Debbie McCallum			835.63	502.77	815.20	0.00	2153.60
D M2151 Matthew & Leona Brophy			152.30	74.66	71.79	71.79	3959.88
\$ 3183 PHILLIPS BROTHERS			88146.54	0.00	0.00	0.00	88146.54
M2227 Jennifer Bryenton		-6.55	0.00	0.00	0.00	0.00	-6.55
M1904 Anna Buckley		-239.44	0.00	0.00	0.00	0.00	-239.44
M1037 Robert & Darlene Cabel			9.84	491.92	0.00	0.00	501.76
D 1293 FAYE CAIL			1118.09	0.00	0.00	0.00	1118.09
M1404 Darrell Cain		-20.19	0.00	0.00	0.00	0.00	-20.19
2903 KENNETH & PAULINE CAISSIE			14.01	300.29	0.00	0.00	314.30
D 3077 GERTRUDE CAMPBELL			233.37	0.00	0.00	0.00	233.37
M1038 Irma Campbell			34.12	18.68	18.32	0.00	715.91
\$D M1341 Keith Campbell			203.06	0.00	187.44	0.00	13792.52
M2124 Malcolm Campbell			47.08	23.08	22.19	22.19	1109.47
2345 CAPTAIN DAN'S			5259.61	0.00	0.00	0.00	5259.61
M2248 Erin Carter		-0.16	0.00	0.00	0.00	0.00	-0.16

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
		CREDIT						
M1041 Casey Tire Ltd.		-1176.71	1176.71	0.00	0.00	0.00	0.00	0.00
M2129 Daryl Cassidy		-3.00	0.00	0.00	0.00	0.00	0.00	-3.00
M2080 Tim Chaisson		-0.27	0.00	0.00	0.00	0.00	0.00	-0.27
3257 CHOCKPISH HARBOUR		-346.75	0.00	0.00	0.00	0.00	0.00	-346.75
M1285 Winston James Churchill		-0.05	0.00	0.00	0.00	0.00	0.00	-0.05
M2079 Doreen Churchill			480.26	0.00	0.00	0.00	0.00	480.26
M1364 Jerry Clark, AC Auto		-650.87	1146.80	0.00	0.00	0.00	0.00	495.93
D M1648 Tom Clark			0.00	0.00	0.00	0.00	0.00	0.00
D 2258 CLUB MOTONEIGE OURS			2167.35	0.00	0.00	0.00	0.00	2167.35
M2068 Joy Cole			176.74	86.63	83.30	83.30	4165.06	4595.03
2236 CHERYL COLLETTE			5.04	252.17	0.00	0.00	0.00	257.21
2812 TWO RIVER FARMS			52.84	0.00	1020.93	0.00	0.00	1073.77
M1252 George & Mona Comeau		-43.46	0.00	0.00	0.00	0.00	0.00	-43.46
M2101 Doug Connick		-12.14	0.00	0.00	0.00	0.00	0.00	-12.14
D M1044 Estate of Mavis Cooper			0.00	0.00	0.00	0.00	22.89	22.89
M2211 Jeannie Coppe		-156.76	0.00	0.00	0.00	0.00	0.00	-156.76
M2088 Donna & Wayne Corcoran		-15.42	0.00	0.00	0.00	0.00	0.00	-15.42
3220 PAUL & IRENE CORMIER			40.84	709.83	516.05	0.00	0.00	1266.72
M1672 Jean Coster			697.95	843.21	0.00	0.00	0.00	1541.16
M1483 Lisa Coughlan		-315.33	0.00	0.00	0.00	0.00	0.00	-315.33
M1114 Garth & Pam Creamer		-0.15	0.00	0.00	0.00	0.00	0.00	-0.15
D M2291 Brady Creamer			0.00	400.09	0.00	0.00	0.00	400.09
M1617 Barb Crocker		-901.45	498.90	0.00	0.00	0.00	0.00	-402.55
M2283 William Cullon		-12.92	0.00	0.00	0.00	0.00	0.00	-12.92
M1539 Darryl Curtis		-2.43	0.00	0.00	0.00	0.00	0.00	-2.43
M1899 Marilyn Curtis		-2.39	0.00	0.00	0.00	0.00	0.00	-2.39
1125 D & M SERVICE STATION			2868.70	0.00	0.00	0.00	0.00	2868.70
D 1602 DAIGLE AUTO SERVICE INC.			701.70	0.00	0.00	0.00	0.00	701.70
1683 GERRY DAIGLE		-1260.10	0.00	500.00	0.00	0.00	0.00	-760.10
D 2117 DANNY DAIGLE			0.00	0.00	0.00	0.00	128.57	128.57
D 2440 CLUB B POINTE ATV			1521.02	0.00	0.00	0.00	0.00	1521.02
2660 ANDRE DAIGLE			10.00	500.03	0.00	0.00	0.00	510.03

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED						TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
M1867 Ross Davidson		-1.33	0.00	0.00	0.00	0.00	0.00	-1.33
D M1172 Richard & Kathy Davis			0.00	0.34	0.00	0.00	0.00	0.34
M2222 Jeanie Davis		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
2826 DAVIS AUTO REPAIR			1321.57	0.00	0.00	0.00	0.00	1321.57
M1869 Joe Dawson		-2294.81	2284.75	0.00	0.00	0.00	0.00	-10.06
M1051 Mason Dempsey		-1.57	0.00	0.00	0.00	0.00	0.00	-1.57
M1675 Lanaye & Pat Dempsey		-21.44	0.00	0.00	0.00	0.00	0.00	-21.44
M1273 Greg & Kelly Dennis			19.98	0.00	499.51	0.00	0.00	519.49
D 2224 GUY DOIRON			399.94	0.00	0.00	0.00	0.00	399.94
D 1127 ROGER DOIRON			0.00	734.76	0.00	0.00	0.00	734.76
M1148 William Bjurstrom		-1.25	0.00	0.00	0.00	0.00	0.00	-1.25
D M1605 Randy Doucet			0.00	0.00	0.00	0.00	8.57	8.57
M1136 M Doucette Fisheries		-289.64	0.00	0.00	0.00	0.00	0.00	-289.64
D M1282 William Doucette			0.00	0.00	0.00	0.00	82.39	82.39
M1606 Matthew Doucet, M Doucet		-1966.11	983.11	0.00	0.00	0.00	0.00	-983.00
M2178 Down Home Dentures		-914.48	914.48	0.00	0.00	0.00	0.00	0.00
M1095 Deanna Doyle		-9.44	0.00	0.00	0.00	0.00	0.00	-9.44
D M1068 Richard Duffy			0.00	0.00	0.00	0.00	78.84	78.84
M1121 Ted Duguay & Judy Richards			802.10	0.00	99.45	0.00	0.00	901.55
1522 JAMES DUNN			3511.46	8017.17	1189.78	0.00	0.00	12718.41
M1144 Richard Durelle		-0.11	0.00	0.00	0.00	0.00	0.00	-0.11
D 1028 ENTREPRISE ST-LOUIS			29097.66	0.00	0.00	0.00	0.00	29097.66
D M4947 Escuminac Seafood Inc.			0.00	1427.84	0.00	0.00	0.00	1427.84
M1281 Norma & Alyre Landry			0.00	0.00	0.00	0.00	-0.22	-0.22
D 1008 ALBERT FEARON			0.00	0.00	0.00	0.00	26324.38	26324.38
D 1088 JAMES M FEARON			2629.94	0.00	0.00	0.00	0.00	2629.94
D 1274 FERME POUCE VERT			0.00	0.00	354.90	0.00	0.00	354.90
2599 KAREN FILLMORE			407.70	20.94	20.29	12.29	214.55	675.77
2268 MAIN RIVER FORESTRY			40707.06	0.00	0.00	0.00	0.00	40707.06
D M2265 Lindy Fowlie, LBR Welding			0.00	338.15	0.00	0.00	0.00	338.15
\$ M1945 Gordon French			654.65	888.03	494.37	304.27	2707.22	5048.54
1144 JEAN-PIERRE GAGNON			40.96	20.08	19.69	0.00	984.43	1065.16

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED						TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
M1274 Clell & Brenda Gallan		-412.00	398.37	0.00	0.00	0.00	0.00	-13.63
1451 YVON GUIMOND			15.18	759.22	0.00	0.00	0.00	774.40
M1682 Edith Gallant		-3.19	0.00	0.00	0.00	0.00	0.00	-3.19
M1071 Vince & Gay Geikie		-1039.19	0.00	800.00	0.00	0.00	0.00	-239.19
M1747 David Gilliss		-12.04	0.00	0.00	0.00	0.00	0.00	-12.04
M1002 Les Ginnish		-397.98	397.98	0.00	0.00	0.00	0.00	0.00
M1266 Steve Ginnish		-1.43	0.00	0.00	0.00	0.00	0.00	-1.43
D M2263 Cathy Girouard			0.00	0.00	0.00	0.00	1.45	1.45
D 2316 GLOBAL WINDOWS			0.00	0.00	25.34	-25.34	0.00	0.00
M2066 Leslie & Luke Goodfellow		-4.83	0.00	0.00	0.00	0.00	0.00	-4.83
M1843 Ed & Colleen Gorman			627.10	747.20	205.49	0.00	0.00	1579.79
D M2086 Ashley Gould			65.94	32.33	31.08	31.08	1554.12	1714.55
M1212 Mack Govereau		-405.41	400.28	0.00	0.00	0.00	0.00	-5.13
M1459 Fred Green c/o Tammy Green		-491.03	487.20	0.00	0.00	0.00	0.00	-3.83
M1726 Jerry & Leslie Greene		-51.40	0.00	0.00	0.00	0.00	0.00	-51.40
M2148 G.T. Garage			5.04	252.10	0.00	0.00	0.00	257.14
M2250 Tayrn Hachey		-410.13	400.82	0.00	0.00	0.00	0.00	-9.31
M1827 Cheryl Hallihan		-0.97	0.00	0.00	0.00	0.00	0.00	-0.97
2593 NOEL MILLEA		-1296.70	0.00	0.00	0.00	0.00	0.00	-1296.70
M1978 Jeanne Hamilton			432.30	574.92	0.00	0.00	0.00	1007.22
M2107 Craig Harris		-0.18	0.00	0.00	0.00	0.00	0.00	-0.18
M2032 Jonathan Hartery		-3.80	0.00	0.00	0.00	0.00	0.00	-3.80
3186 TIM HEBERT			15.50	775.08	0.00	0.00	0.00	790.58
2101 CEDAR CREEK FARMS			16.32	8.00	0.00	399.96	0.00	424.28
M1770 Alexander (Sandy) Hitchman		-0.09	501.81	0.00	0.00	0.00	0.00	501.72
M1216 Blake Hogan/Marcel Arbeau		-47.91	0.00	0.00	0.00	0.00	0.00	-47.91
M1433 Junior Hogan		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
M1514 Ellie Hubbard		-300.50	300.47	0.00	0.00	0.00	0.00	-0.03
D M1885 Beverly Hubbard			0.00	0.00	0.00	0.00	32.98	32.98
D 2777 DEBBIE HUDSON			0.00	0.00	0.00	0.00	0.00	0.00
D 2265 DENIS HACHEY			1844.47	953.95	0.00	0.00	0.00	2798.42
1630 J & S LUMBER			15634.47	0.00	0.00	0.00	0.00	15634.47

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED					TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	
M1251 Jerry & Laura Jardine, JLR Con			16.34	0.00	408.39	0.00	424.73
M1645 Lewis Jardine		-0.22	0.00	0.00	0.00	0.00	-0.22
\$D M1894 Annabel (Frances) Jardine			230.20	112.84	108.50	108.50	5984.95
M1982 Lawrence Jardine		-0.01	0.00	0.00	0.00	0.00	-0.01
M2018 David Jardine		-10.13	0.00	0.00	0.00	0.00	-10.13
M2157 Rick Johnston		-0.11	0.00	0.00	0.00	0.00	-0.11
D M2134 Garth Jones			64.38	31.55	30.34	30.34	1673.64
D 2601 REINER HAGMANN			5.66	0.00	0.00	0.00	5.66
D 3122 TODD KEMPSTER			1308.40	227.50	0.00	0.00	1535.90
M1582 Crystal & Brian Kervin		-14.95	0.00	0.00	0.00	0.00	-14.95
M2152 Reggie & Leslie Knight		-31.17	0.00	0.00	0.00	0.00	-31.17
D 1278 GERARD KRAWCHUCK			797.97	0.00	0.00	0.00	797.97
M2287 Justin LaLonde		-0.17	0.00	0.00	0.00	0.00	-0.17
M2143 Elizabeth Lamkey		-3.29	0.00	0.00	0.00	0.00	-3.29
\$ 1681 LAURENTIDE RE-SOURCE			7969.82	5145.25	2550.65	0.00	15665.72
M1184 William Lavoie		-365.87	497.67	0.00	0.00	0.00	131.80
D 1001 M & F LEBLANC OIL LTD			18885.46	11844.26	13916.07	10431.78	55077.57
D 1706 SERGE LEBLANC			0.00	0.00	0.00	0.00	5786.44
2304 DESIRE LEBLANC		-4.04	0.00	0.00	0.00	0.00	-4.04
D 2444 LISE M. D. LEBLANC			1009.65	0.00	0.00	0.00	1009.65
D 2832 MAURICE LEBLANC			426.88	0.00	0.00	0.00	426.88
1057 GENEUREUX LEBLANC		-306.53	809.52	0.00	0.00	0.00	502.99
M2052 Lucie & Patrick LeBreton		-481.92	499.05	0.00	0.00	0.00	17.13
M2284 Emile LeBreton		-1036.94	1036.93	0.00	0.00	0.00	-0.01
M1368 Bruce Lee		-3.00	0.00	0.00	0.00	0.00	-3.00
M1641 Carole Lee		-437.56	0.00	0.00	0.00	0.00	-437.56
D 1060 LEGER FIREWOOD			0.00	0.00	0.00	0.00	835.27
M2225 Jim Lewis - Miramichi Tree Service		-0.13	0.00	0.00	0.00	0.00	-0.13
M1060 Claudette Linehan			32.92	8.33	413.85	15.67	855.90
D 1856 WILLIAM LITTLE			980.12	0.00	0.00	0.00	980.12
M1332 Dean & Pauline Lloyd		-72.69	0.00	0.00	0.00	0.00	-72.69
M1467 Connie Lloyd		-447.31	450.16	0.00	0.00	0.00	2.85

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	2298 G. AGNEW LUMBER			11498.38	0.00	0.00	0.00	0.00	11498.38
	M1119 Philomene Lutes		-318.06	0.00	0.00	0.00	0.00	0.00	-318.06
	M1394 Joyce MacArthur			53.25	0.00	0.00	0.00	0.00	53.25
	M1499 Pam MacDonald			500.52	0.00	0.00	0.00	0.00	500.52
	M1504 Keith & Brenda MacDonald			747.64	0.00	0.00	0.00	0.00	747.64
	M1907 Diane MacDonald		-0.84	0.00	0.00	0.00	0.00	0.00	-0.84
	M2060 Marcus MacDonald		-1.10	0.00	0.00	0.00	0.00	0.00	-1.10
D	M2071 Bev MacDonald			0.00	0.00	194.03	0.00	0.00	194.03
	M2158 Kimberly MacDonald		-1.26	0.00	0.00	0.00	0.00	0.00	-1.26
	M1830 Margaret Maher		-1.63	0.00	0.00	0.00	0.00	0.00	-1.63
	M1410 Richard & Wanda Maillet		-8.08	0.00	0.00	0.00	0.00	0.00	-8.08
D	M1856 Rick Maillette (not active)			0.00	0.00	9.92	-498.55	495.77	7.14
	M1604 Main River Forestry			0.00	0.00	0.00	0.00	0.00	0.00
	M1096 Carolyn Malley & Jake Gidley			49.02	18.22	314.20	0.00	893.01	1274.45
	M2117 Greg Malley		-12.26	0.00	0.00	0.00	0.00	0.00	-12.26
	M1301 Gordon Manderville			6.15	13.41	143.98	0.00	0.00	163.54
	2378 LEONCE MANUEL		-88.75	0.00	0.00	0.00	0.00	0.00	-88.75
	M1247 Cyrille Manuel		-0.06	0.00	0.00	0.00	0.00	0.00	-0.06
	M1556 Mike Manuel		-15.60	0.00	0.00	0.00	0.00	0.00	-15.60
	M1761 Gerald Manuel		-0.20	0.00	0.00	0.00	0.00	0.00	-0.20
	M1994 Cathy Marshall		-5.20	0.00	0.00	0.00	0.00	0.00	-5.20
	M1997 Martel Home Builders			0.00	0.00	0.00	0.00	-1167.64	-1167.64
	M1395 Phillippe Carroll		-62.50	0.00	0.00	0.00	0.00	0.00	-62.50
	M1418 Theresa Martin & M. Thebeault		-547.58	497.85	0.00	0.00	0.00	0.00	-49.73
	M1512 Roland Martin Welding		-507.01	0.00	0.00	0.00	0.00	0.00	-507.01
	M1684 Clement Martin		-3.27	0.00	0.00	0.00	0.00	0.00	-3.27
	M2123 Magloire Martin		-0.35	0.00	0.00	0.00	0.00	0.00	-0.35
	M1408 Estate of Robert Mason		-14.47	0.00	0.00	0.00	0.00	0.00	-14.47
	M1066 Lily Matchett		-100.00	0.00	0.00	0.00	0.00	0.00	-100.00
	M1129 Scott Matchett		-0.19	0.00	0.00	0.00	0.00	0.00	-0.19
D	M2033 Toby Matchett			0.00	0.00	0.00	0.00	0.00	0.00
D	M2102 Tyson Matchett			0.00	0.00	0.00	0.00	110.95	110.95

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	M1201 Estate of John McAulay			496.81	0.00	9.01	19.01	210.59	735.42
	M1321 Estate of John McCarthy/Anthony		-181.32	0.00	0.00	0.00	0.00	0.00	-181.32
	M1622 Wavell McCormack		-229.43	0.00	0.00	0.00	0.00	0.00	-229.43
	M2234 Tyler & Jody McCormack		-598.75	598.64	0.00	0.00	0.00	0.00	-0.11
	M1505 Terry McGraw		-0.14	0.00	0.00	0.00	0.00	0.00	-0.14
	M1295 Rita McIntyre		-304.00	0.00	298.08	0.00	0.00	0.00	-5.92
	M1436 Alvin McIntyre		-996.53	964.84	0.00	0.00	0.00	0.00	-31.69
	M1478 Jennifer McIntyre			605.90	498.55	0.00	0.00	0.00	1104.45
	M1481 Pam McIntyre			395.45	0.00	0.00	0.00	0.00	395.45
	M1540 Geraldine McIntyre		-0.28	0.00	0.00	0.00	0.00	0.00	-0.28
D	M2206 McIntyre Marine Construction Ltd.			0.00	0.00	0.00	0.00	4364.74	4364.74
	M2072 Karen McKay			384.94	0.43	0.00	0.00	0.00	385.37
	M2185 Gerard McLaughlin		-0.47	0.00	0.00	0.00	0.00	0.00	-0.47
	M1986 David McLean		-79.99	0.00	0.00	0.00	0.00	0.00	-79.99
	M1411 Tom McLenaghan		-777.81	400.20	333.63	0.00	0.00	0.00	-43.98
	M1822 Fred Melanson		-28.69	940.36	0.00	0.00	0.00	0.00	911.67
	M1337 Robert Merritt			191.52	193.89	0.00	0.00	0.00	385.41
D	1024 MIC MAC BUILDING SUPPLIES			357600.37	213525.84	0.00	0.00	0.00	571126.21
	M1779 Jennie Miller			1337.65	0.00	0.00	0.00	0.00	1337.65
	M1287 Doug Mills			0.00	0.00	0.00	0.00	-66.87	-66.87
D	1066 BRENT HERRIDGE			0.00	0.00	0.10	0.00	0.00	0.10
	3197 MODERN CONSTRUCTION			25296.95	0.00	0.00	0.00	0.00	25296.95
	M1164 Harold Moore			497.33	0.00	0.00	0.00	0.00	497.33
	M1157 Alexander Mullin			0.00	0.00	0.00	0.00	-24.06	-24.06
	M1468 Elizabeth (Betty) Mullin		-574.52	249.33	0.00	0.00	0.00	0.00	-325.19
	M2228 Wayne Mullin		-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
	2034 RONALD MUNDLE			1038.20	1019.53	687.43	63.82	3238.21	6047.19
D	2089 RONNIE MURPHY			14547.12	0.00	0.00	0.00	0.00	14547.12
\$	M1678 Dean Murphy			329.84	161.69	155.47	155.47	7773.35	8575.82
	M2212 Howard Nash		-0.12	0.00	0.00	0.00	0.00	0.00	-0.12
	M1327 Kathy Nason		-166.35	0.00	0.00	0.00	0.00	0.00	-166.35
C	M2154 Newcastle Spring & Truck Centr			48.46	23.75	22.84	22.84	1142.03	1259.92

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED						TOTAL
		CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
M2213 Brent & Sherry Nieson		-514.26	498.36	0.00	0.00	0.00	0.00	-15.90
M1077 Ann Norton		-113.82	673.90	581.69	0.00	0.00	0.00	1141.77
M1560 Byron Nowlan		-6.78	0.00	0.00	0.00	0.00	0.00	-6.78
1069 CLAUDE NOWLAN			0.00	0.00	0.00	0.00	79891.90	79891.90
M1054 Curby O'Donnell		-542.00	542.00	0.00	0.00	0.00	0.00	0.00
1335 SIMONNE O'DWYER		-7.84	0.00	0.00	0.00	0.00	0.00	-7.84
M1472 Donald O'Neill Trucking		-0.05	464.06	0.00	0.00	0.00	0.00	464.01
M1233 Doreen O'Shea		-368.21	368.22	0.00	0.00	0.00	0.00	0.01
D 1906 KA ENTREPRISE			135.47	0.00	0.00	0.00	0.00	135.47
D 2596 PAPA JOE'S GAS &			50013.00	54234.19	53746.87	27958.62	0.00	185952.68
D 1051 PAROISSE ST-FRANCOIS DE			1785.97	0.00	0.00	0.00	0.00	1785.97
D M1831 Angus Parlee			49.70	24.37	23.43	23.43	1171.46	1292.39
1230 PAROISSE ST-ANTOINE DE			3748.88	3457.38	0.00	679.75	0.00	7886.01
D 1474 PAROISSE IMMACULEE-			1279.49	0.00	0.00	0.00	0.00	1279.49
D 1475 PAROISSE IMMACULEE-			598.89	0.00	0.00	0.00	0.00	598.89
1159 PAROISSE ST-LOUIS DES			2083.13	911.87	0.00	0.00	0.00	2995.00
1189 PAROISSE ST CHARLES			2503.67	1458.89	0.00	0.00	0.00	3962.56
M2233 Barbara Parsons		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
D 2248 ALL IN ONE PAWN SHOP			391.22	0.00	0.00	0.00	0.00	391.22
M1754 Colleen Peterson		-1.17	0.00	0.00	0.00	0.00	0.00	-1.17
M2264 Winslow Peterson		-1.34	0.00	0.00	0.00	0.00	0.00	-1.34
D 1049 BOUCTOUCHE PHARMACY			2103.10	3065.56	0.00	0.00	0.00	5168.66
M1388 Harry Pleadwell		-421.51	399.51	0.00	0.00	0.00	0.00	-22.00
M1776 Jean-Guy Collette		-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
2967 RICHIBUCTO PORT AUTHORITY		-184.72	0.00	0.00	0.00	0.00	0.00	-184.72
M2276 Darien Porter		-507.67	0.00	0.00	0.00	0.00	0.00	-507.67
D 2670 PRECISION CABINET &			500.09	0.00	0.00	0.00	0.00	500.09
\$ M1964 Jamie Quann			633.84	310.71	298.76	298.76	14937.83	16479.90
M2114 Dana Quann			0.00	0.00	0.00	0.00	-4.41	-4.41
3256 REBCO TRUCKING			3411.12	0.00	0.00	0.00	0.00	3411.12
D 2176 CHRISTINE REIDPATH			0.00	0.00	0.00	0.00	41418.94	41418.94
1555 OUR LADY OF HOPE PARISH		-409.61	656.71	0.00	0.00	0.00	0.00	247.10

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	1716 PAULETTE STEWART & TYLER			0.00	0.00	50.04	0.00	0.00	50.04
D	1784 TRAVIS RICHARD			1065.23	0.00	0.00	0.00	0.00	1065.23
	2271 RICHARD MARINE			8.70	435.14	0.00	0.00	0.00	443.84
D	2717 LYNNE VAUTOUR			400.11	0.00	0.00	0.00	0.00	400.11
D	2722 B. A. RICHARD LTD			263.35	0.00	0.00	0.00	0.00	263.35
	2759 ROMEO & GINETTE RICHARD			523.15	799.46	0.00	0.00	0.00	1322.61
	3156 ANNIK MARTIN			15.00	499.80	0.07	0.00	0.00	514.87
	M1302 Jeremie Richard		-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
	M1339 Allard Richardson			16.48	823.98	0.00	0.00	0.00	840.46
	M1463 Romeo Richardson		-13.21	0.00	0.00	0.00	0.00	0.00	-13.21
D	2632 GLORIA ROBERTS			792.97	0.00	187.66	0.00	0.00	980.63
D	1095 GILLES ROBICHAUD			191.88	74.29	148.58	0.00	0.00	414.75
D	1337 JEAN-GUY ROBICHAUD			0.00	0.00	0.00	0.00	172.50	172.50
	1589 MIKE ROBICHAUD		-10.60	0.00	0.00	0.00	0.00	0.00	-10.60
	1771 GILLES ROBICHAUD			0.00	0.00	0.00	0.00	0.00	0.00
	2081 O. J. FARM LTD		-91.85	0.00	0.00	0.00	0.00	0.00	-91.85
	2712 ROBICHAUD ALTENATORS AND		-77.11	0.00	0.10	0.00	0.00	0.00	-77.01
	M1198 Stephen Robichaud		-1.02	0.00	0.00	0.00	0.00	0.00	-1.02
	M1990 Gary Robichaud		-12.80	0.00	0.00	0.00	0.00	0.00	-12.80
	2481 ROCKWOOD TRANSPORTATION			0.20	0.00	0.00	0.00	0.00	0.20
D	2669 ROGERSVILLE ARTIC SPORT			833.05	0.00	0.00	0.00	0.00	833.05
	M1138 Charles & Susan Ross			686.23	1176.02	394.39	0.00	0.00	2256.64
	M2210 Rotary Club of Chatham-		-2129.67	794.88	0.00	0.00	0.00	0.00	-1334.79
	M1185 David Roy		-0.25	0.00	0.00	0.00	0.00	0.00	-0.25
	M1625 Darlene Russell		-0.29	0.00	0.00	0.00	0.00	0.00	-0.29
	M1155 Wayne Ryan		-10.66	0.00	0.00	0.00	0.00	0.00	-10.66
D	M1354 Dave Saunders			0.00	0.00	0.00	0.00	121.98	121.98
	M2091 Tim Saunders		-1.39	0.00	0.00	0.00	0.00	0.00	-1.39
	M1426 Paulin Savoie			74.44	36.49	35.09	35.09	1754.54	1935.65
	1219 NEW STEFFESHOF FARMS			214.62	170.00	945.30	0.00	0.00	1329.92
	M1995 Guy Schofield		-0.03	0.00	0.00	0.00	0.00	0.00	-0.03
	M2282 Joash Schumpelt		-17.72	0.00	0.00	0.00	0.00	0.00	-17.72

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED						TOTAL
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
M1361 Baie St Anne Seafoods 2014 Inc		-3753.62	1263.28	0.00	0.00	0.00	0.00	-2490.34
M1832 Neil Shaw/Miramichi Bolt & Screw		-48.50	0.00	0.00	0.00	0.00	0.00	-48.50
C D M2295 Kirk Sheasgreen			401.11	0.00	0.00	0.00	0.00	401.11
M2082 Valerie & George Sherrard		-51.93	0.00	0.00	0.00	0.00	0.00	-51.93
D 2467 SHIPYARD FARM LTD.			62.43	0.00	0.00	0.00	0.00	62.43
M1485 Tom Sickles			717.03	898.51	15.49	5.32	124.68	1761.03
M1758 Ann Silliker			1212.92	898.87	0.00	0.00	0.00	2111.79
M1745 Donald Sisk & Debbie Sisk		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
M1974 Donald & Nadia Sisk		-14.35	0.00	0.00	0.00	0.00	0.00	-14.35
D M2259 Debbie Sisk			0.00	0.00	0.00	0.00	0.64	0.64
M1661 Carmen & Leah Smallwood			1025.51	0.00	0.00	0.00	0.00	1025.51
D 3250 ROGERSVILLE SNOWMOBILE			3883.21	229.28	0.00	0.00	0.00	4112.49
M2253 Shane Spray		-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D 1023 ST NICHOLAS FARM			0.00	0.00	2214.21	0.00	61305.55	63519.76
D M1275 St. Paul's Presbyterian Church			0.00	0.02	0.00	0.00	0.00	0.02
M1912 Steve's Auto Repair		-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D M2163 Steve's Truck & Trailer Repair			0.00	0.00	0.00	0.00	111.80	111.80
M2272 Ron Stewart		-5.30	0.00	0.00	0.00	0.00	0.00	-5.30
M1650 Bill Sturgeon		-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
M1902 Herby & Tracey Sturgeon		-2.24	0.00	0.00	0.00	0.00	0.00	-2.24
M2186 Katelyn Sturgeon		-14.38	0.00	0.00	0.00	0.00	0.00	-14.38
M2196 Bonnie Sturgeon		-554.76	542.93	0.00	0.00	0.00	0.00	-11.83
M2249 Howard Sturgeon		-0.06	0.00	0.00	0.00	0.00	0.00	-0.06
M1919 Sunny Corner Enterprises Inc.			0.00	0.00	0.00	0.00	-325.74	-325.74
M2255 Darrin Taylor		-3.16	0.00	0.00	0.00	0.00	0.00	-3.16
2161 JOEL THERIAULT			51.06	25.03	24.07	24.07	1203.31	1327.54
M1429 Theriault-Hachey Peat Moss Ltd			0.00	0.00	0.00	0.00	-15.02	-15.02
M1755 Roland Thibodeau		-16.20	0.00	0.00	0.00	0.00	0.00	-16.20
2363 YVON THIBOUTOT			79.22	0.00	1980.61	0.00	0.00	2059.83
1326 ROSE THOMPSON			1142.90	843.66	429.07	696.08	947.48	4059.19
D 1186 DWAYNE THOMPSON			1714.72	0.00	0.00	0.00	0.00	1714.72
M1104 George Travis		-1.12	0.00	0.00	0.00	0.00	0.00	-1.12

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED						TOTAL
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	
M2246 Tony Trecartin		-1.90	0.00	0.00	0.00	0.00	0.00	-1.90
D M1757 Gerald Underhill			0.00	0.00	0.00	0.00	60.22	60.22
D M2103 Gordon Underhill			0.00	233.67	0.00	0.00	0.00	233.67
C M2293 Ira Underhill		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
M1763 Burton Vanderbeck		-3.00	0.00	0.00	0.00	0.00	0.00	-3.00
M2087 Greg Vautour		-528.16	499.49	0.00	0.00	0.00	0.00	-28.67
M2106 Gregg Vautor (non active)		-10.92	0.00	0.00	0.00	0.00	0.00	-10.92
D 1595 YV WELDING LTD			27.54	0.00	0.00	0.00	0.00	27.54
D 1806 MARIE VAUTOUR			603.71	0.00	0.00	0.00	0.00	603.71
D 2374 GORDON KEELING			200.11	0.00	0.00	0.00	0.00	200.11
M1160 Liz & Stephen Connors		-2.07	0.00	0.00	0.00	0.00	0.00	-2.07
M2098 Greg Vatur (non active)		-29.58	0.00	0.00	0.00	0.00	0.00	-29.58
M2146 Eric Walls		-4.66	0.00	0.00	0.00	0.00	0.00	-4.66
1658 JOHN VAUTOUR			719.86	599.18	646.59	18.36	1140.92	3124.91
D 2330 RONALD WALSH			0.00	0.00	7.78	0.00	0.00	7.78
\$ M1398 Gene Walsh			1313.28	643.76	619.00	619.00	30950.06	34145.10
D M1473 Mel Ward			0.00	0.00	0.00	0.00	176.05	176.05
M2229 Jason Ward		-0.30	0.00	0.00	0.00	0.00	0.00	-0.30
2238 WARREN TRUCK CENTER			3548.42	2355.47	0.00	0.00	0.00	5903.89
M2089 Lucas Warren		-3.66	0.00	0.00	0.00	0.00	0.00	-3.66
M2286 Derick Watt		-7.38	0.00	0.00	0.00	0.00	0.00	-7.38
D M2244 Blake & Ellen Waye			0.00	0.00	796.08	0.00	0.00	796.08
1652 WARMAN'S WELDING			4693.75	4283.02	5661.15	4010.65	7618.16	26266.73
M2137 Harry Bonin/Jean Westbrook		-0.37	0.00	0.00	0.00	0.00	0.00	-0.37
M1796 Valerie Whitney		-9.23	0.00	0.00	0.00	0.00	0.00	-9.23
M1594 Betty & Robert Wiebe			788.39	520.63	0.00	0.00	0.00	1309.02
M1628 Williston's Auto World			1803.14	0.00	0.00	0.00	0.00	1803.14
M2190 David Williston		-21.19	0.00	0.00	0.00	0.00	0.00	-21.19
D 1301 WEST BRANCH FEEDS			1981.68	0.00	0.00	0.00	0.00	1981.68
M1631 Cynthia Wylie			1189.28	0.00	0.00	0.00	0.00	1189.28
C M2174 Mo & Wendy Yehia		-4.09	0.00	0.00	0.00	0.00	0.00	-4.09
\$D M1099 Gilbert & Diane Young			0.00	0.00	0.00	0.00	29913.29	29913.29

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
M1627 Craig & Jessica Young			47.54	23.30	0.00	1164.97	0.00	1235.81
M2155 Mark Young			50.36	24.69	23.74	23.74	1187.07	1309.60
\$ M2216 Diane C. Young			507.60	976.25	512.96	223.92	12437.62	14658.35
BUDGET PLAN TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OUTSIDE BUDGETS	-37,644.80	1,205,697.80	524,893.18	206,998.53	177,826.75	468,272.82	2,546,044.28	
GRAND TOTAL	-37,644.80	1,205,697.80	524,893.18	206,998.53	177,826.75	468,272.82	2,546,044.28	
	-1.48 %	47.36 %	20.62 %	8.13 %	6.98 %	18.39 %		
TOTAL CREDIT	-37,644.80	-17,435.16	0.00	-58,951.39	-523.89	-1,845.90	-116,401.14	
TOTAL DEBIT		1,223,132.96	524,893.18	265,949.92	178,350.64	470,118.72	2,662,445.42	
GRAND TOTAL	-37,644.80	1,205,697.80	524,893.18	206,998.53	177,826.75	468,272.82	2,546,044.28	

Appendix E – May 5 Correspondence

May 5, 2026

Martin Leblanc
M&F Leblanc Oil Ltd.
9569 Main Street
Richibucto, NB E4W 4C3

Dear Martin -

Subject: M&F Leblanc Oil Ltd. ("M&F" or the "Company") - in Receivership

By Order of the Court of King's Bench of New Brunswick (the "**Court**") dated April 17, 2026 (the "**Appointment Order**"), Deloitte Restructuring Inc. ("**Deloitte**") was appointed as the receiver and manager (the "**Receiver**") of all current and future assets, undertakings, and properties of every nature and kind whatsoever, and wherever situated, including all proceeds (the "**Property**") of M&F Leblanc Oil Ltd. ("**M&F**", the "**Debtor**", or the "**Company**"). A copy of the Appointment Order is available on the Receiver's website at www.insolvencies.deloitte.ca/M&F-Leblanc-Oil.

We draw your attention to paragraphs 4 through 6 of the Appointment Order, which impose a clear and binding obligation to provide full access to, and cooperation with, the Receiver. Immediate and ongoing compliance with these provisions is required.

Since obtaining access to the Company's books and records and commencing discussions with the Company's customers, the Receiver has identified the following material issues:

- (i) the Receiver has been unable to extract data from PetroPlus that reconciles to the trade accounts receivable listing dated February 28, 2026, provided by you to TD Bank on or about March 29, 2026 (the "**AR Listing**"). For ease of reference, a copy of the AR Listing is enclosed with this correspondence;
- (ii) the Receiver has identified ten customers with aggregate balances of \$2,558,960 per the AR Listing for whom the outstanding balance per PetroPlus is nil (the "**Missing Customers**"). The Receiver continues to conduct due diligence with respect to the Missing Customers. A listing of the Missing Customers is enclosed; and
- (iii) the Receiver has identified a further ten customers with aggregate balances of \$5,839,212 per the AR Listing, for whom the outstanding balance per PetroPlus is \$753,503, resulting in an unfavourable variance of \$5,085,710 (the "**Mismatched Customers**"). The Receiver continues its due diligence with respect to the Mismatched Customers. A listing of the Mismatched Customers is enclosed.

In summary, as of the date of this correspondence, the Receiver has identified an unfavourable variance of \$7,644,670 between the Company's books and records and the AR Listing.

In addition to the financial matters outlined above, the Receiver requires that you provide the following items to the Receiver forthwith, and in any event no later than the scheduled meeting:

- (i) any and all mail received to date by the Company;
- (ii) any and all payments collected by the Company, including, without limitation, the cheque you collected from Phillips Brothers; and
- (iii) all truck keys collected from Company drivers that have not yet been delivered to the Receiver.

These items are required to be turned over to the Receiver in accordance with the Appointment Order.

We note our meeting scheduled for May 7, 2026, at 1:30 p.m. at the Deloitte office in Moncton, New Brunswick. The Receiver expects this meeting to address and resolve the matters outlined above, including the variances identified in the Company's books and records.

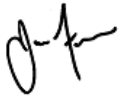
We trust you will find the above and enclosed to be in order. If you have any questions, please contact the undersigned at 902.802.2789 or via email at jforan@deloitte.ca.

Sincerely,

DELOITTE RESTRUCTURING INC.,

Acting solely in its capacity as
Court-appointed Receiver of M&F LeBlanc Oil Ltd.
and not in its personal capacity

Per:



James Foran, CPA, CA, CIRP, LIT

Senior Vice President

Enclosures

- c. George Cooper and Simon-Pierre Godbout (Cox & Palmer LLP)
Stephen Kingston (McInnes Cooper)
Andrew Bell (Bell McGrath Theriault)
Michel Poirier (Michel Poirier Corporate Commercial Law)

AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	3334 Shoreline Fuels Ltd (506) 577-4777			42025.14	46872.24	58845.25	0.00	0.00	147742.63
D	3355 ROSE-MARIE VAUTOUR 000-0000			0.00	176.00	0.00	0.00	0.00	176.00
\$D	3364 GESTION FORESTIERE ACFOR (506) 531-8526			13772.74	16704.63	25926.64	11572.18	0.00	67976.19
D	3369 Marie-Mai Cormier (506) 743-6879			1184.47	0.00	0.00	0.00	0.00	1184.47
D	3374 NOUVELLE ARCADIE 000-0000			792.07	1094.14	0.00	0.00	0.00	1886.21
	3392 WAGON WHEEL CONVENIENCE (506) 743-6636		-5.93	0.00	0.00	0.00	0.00	0.00	-5.93
\$D	3397 LEGER HARVESTING 5066251091			18818.22	19696.44	20330.55	0.00	0.00	58845.21
D	3398 JMC EPICERIE (506) 876-8080			40271.47	37425.72	41873.33	36023.74	0.00	155594.26
	3401 KENNETH ROBINSON FUEL LTD (506) 365-2222			61572.49	66704.21	76707.18	32716.84	0.00	237700.72
D	3418 CHRISTIAN LAROCQUE SERVICES (506) 344-7077			1053.60	0.00	0.00	0.00	0.00	1053.60
D	3430 GABRIEL HACHE LTEE (506) 358-2522			55917.53	47818.42	0.00	0.00	0.00	103735.95
D	3434 KINGSTON'S FUELS LTD (506) 773-6426			73724.81	83742.27	88816.48	0.00	0.00	246283.56
D	3435 BOUCTOUCHE SAINTE-MARIE 000-0000			7424.60	0.00	0.00	0.00	0.00	7424.60
\$D	3443 R. DAIGLE FORESTRY (506) 524-7052			60716.95	54375.41	50950.37	43927.27	0.00	209970.00
\$D	3483 SMEARER SALES AND SERVICE 000-0000			39124.61	31527.61	27076.18	67339.83	28711.48	193779.71
	3502 645492 NB INC (PIERRE) (506) 955-5127			48957.38	42190.58	42670.21	47829.02	0.00	181647.19
D	3515 JEANNELLE LEBLANC (506) 341-3034			1239.62	773.21	857.00	0.00	327.60	3197.43
D	3525 JEAN-PAUL BOUDREAU (506) 743-6813			1042.97	0.00	0.00	0.00	0.00	1042.97
D	3533 JULIEN COLLETTE (506) 227-3784			0.00	0.00	0.00	0.00	1632.06	1632.06
D	3563 KENT DISCOUNT CENTER (506) 525-2493			1534.42	0.00	0.00	0.00	0.00	1534.42
I D	3564 BIANCA BABINEAU (506) 743-4203			0.00	0.00	0.00	0.00	0.00	0.00
	3565 ST-ANTOINE FARM EQUIPMENT (506) 525-2510			2891.44	0.00	0.00	0.00	0.00	2891.44
D	3570 HILLTOP VARIETY STORE (506) 955-3090			53816.27	47686.37	43817.48	51814.17	0.00	197134.29
D	3892 MICHAEL DONAHER (506) 524-2310			1298.75	0.00	1194.25	0.00	950.55	3443.55
	4086 GREEN COAST ENERGY (506) 855-8500			117572.43	73872.24	122042.14	0.00	0.00	313486.81
D	4093 LE GITE DE LA SAGOUINE 000-0000			987.32	0.00	0.00	0.00	0.00	987.32
D	4152 GABRIEL MARTIN (506) 876-1182			0.00	0.00	0.00	0.00	596.05	596.05
D	4188 LA COOPERATIVE DE (506) 876-3302			152715.81	163870.14	197831.41	148781.42	0.00	663198.78
D	4209 ELSIPOGTOG FIRST NATION / EMF 000-0000			0.00	0.00	0.00	0.00	1541.91	1541.91
D	4227 AUGUSTE BARRIEAU (506) 380-1850			0.00	0.00	0.00	0.00	116.79	116.79
D	4238 RESIDENCE AU BENAISE (506) 525-2354			19905.78	19033.24	0.00	0.00	0.00	38939.02
D	4259 LEO MURPHY 000-0000			0.00	569.35	0.00	0.00	0.00	569.35
D	4263 PAUL LEBLANC 000-0000			4393.60	0.00	0.00	0.00	0.00	4393.60

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	4275 KENNETH ARSENAULT (780) 238-1723			987.77	0.00	0.00	0.00	0.00	987.77
D	4283 ROSALIE HEBERT (506) 775-6052			733.39	0.00	0.00	0.00	0.00	733.39
D	4286 KING AQUACULTURE (506) 524-6317			976.35	124.98	2492.08	10.00	0.00	3603.41
	4289 LES PETROLES C. POIRIER 000-0000			36328.14	30027.67	26617.42	36914.53	0.00	129887.76
	4324 DANIEL RICHARD (780) 975-8334		-125.00	432.64	0.00	0.00	0.00	0.00	307.64
D	4328 SHARON FORSTER 5068746597			696.61	0.00	0.00	0.00	0.00	696.61
D	4360 NICOLE LEBLANC (506) 743-5414			814.00	705.32	61.30	0.00	0.00	1580.62
D	4373 MELANIE HEBERT (506) 962-4562			0.00	0.00	0.00	0.00	0.85	0.85
D	4388 697414 NB INC (506) 524-2501			0.00	0.00	0.00	0.00	103.25	103.25
	4411 RICHARD BUTLER (506) 775-2333		-22.94	22.94	0.00	0.00	0.00	0.00	0.00
D	4420 LISA VELLA (289) 404-2687			0.00	329.18	0.00	0.00	0.00	329.18
D	4429 MYER MCLAUGHLIN (506) 429-0769			0.00	0.00	1356.59	0.00	0.00	1356.59
D	4430 DONAT BOURGEOIS & MARIA (506) 743-9132			604.37	782.68	0.00	0.00	0.00	1387.05
D	4442 G & L FRAMING 0000000			466.37	1870.77	0.00	0.00	0.00	2337.14
D	4454 A.L. TRUCK REPAIR INC (506) 523-9098			1910.67	0.00	0.00	0.00	0.00	1910.67
D	4464 VYE CONSTRUCTION & PAVING (506) 624-8226			120905.11	127629.33	111057.61	35713.72	0.00	395305.77
D	4465 NORTHEAST FUELS CO. LTD 000-0000			66718.64	26818.11	33909.18	42831.16	0.00	170277.09
	4471 GKM HAULING INC C/O GILLES (506) 625-6287			2682.08	0.00	0.00	0.00	0.00	2682.08
D	4476 MIKO TRUCING AND (506) 743-4098			0.00	0.00	0.00	0.00	15613.14	15613.14
D	4480 DEPANNEUR STE ANNE (506) 743-6772			64267.35	56483.72	59119.27	62156.08	0.00	242026.42
\$D	4885 STEPHANE DAIGLE HARVESTING (506) 523-3646			52804.54	54529.14	54532.52	37156.08	0.00	199022.28
\$D	4887 LAKEVILLE VARIETY (506) 863-0009			153057.43	139600.63	147721.71	139710.44	0.00	580090.21
\$	4897 LA COOPERATIVE BAIE STE-ANNE (506) 228-4211			134947.51	133643.06	141363.41	125412.07	62155.62	597521.67
D	4903 NADIA CORMIER (506) 227-8281			0.00	1224.50	0.00	0.00	0.00	1224.50
	4910 BEDEC AUTO REPAIR (506) 524-7526			3294.75	0.00	0.00	0.00	0.00	3294.75
D	4911 DONALD ARSENAULT (506) 955-2125			0.00	1369.37	0.00	0.00	0.00	1369.37
D	4918 PAT LACHANCE 000-0000			590.08	0.00	0.00	0.00	0.00	590.08
D	4940 ANDRE VAUTOUR & DELINE ALLAIN (506) 523-6536			500.03	737.83	0.00	0.00	0.00	1237.86
D	4946 INDIAN ISLAND BAND COUNCIL (506) 523-4875			141050.97	131183.11	126792.19	0.00	0.00	399026.27
	4948 LACEY AUGUSTINE (506) 521-4936			946.22	0.00	0.00	0.00	0.00	946.22
D	4953 RICHIBUCTO WATER SPECIALTIES (506) 523-5495			0.00	213.44	0.00	0.00	0.00	213.44
	4963 CHRISTOPHER WINKLER (506) 800-9433		-257.28	0.00	0.00	0.00	0.00	0.00	-257.28
	4988 POINTE SAPIN SEAFOOD LTD 7093689953			2330.44	0.00	0.00	0.00	0.00	2330.44

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	5017 CHARLES CAISSIE (506) 521-0370			400.11	0.00	668.27	0.00	0.00	1068.38
D	5018 MICHEL GRAY 5067441835			782.02	533.98	0.00	0.00	0.00	1316.00
D	5032 SINTHUSHAN SOMASKANPHAN (647) 922-5348			0.00	0.00	0.00	0.00	25.05	25.05
D	5034 KATIE ROBERTSON (506) 961-7759			500.09	0.00	0.00	0.00	0.00	500.09
	5046 EAST COAST AUTO SALVAGE INC (506) 743-4519		-56.10	0.00	0.00	0.00	0.00	0.00	-56.10
D	5050 BERTRAND POULIOT INC. 5064730531			48766.43	56017.53	61237.41	44018.67	0.00	210040.04
D	5061 Lakeville Variety (POS System) (506) 853-0009			0.00	0.00	0.00	0.00	770.20	770.20
D	5065 JASON GILDART (506) 650-7791			0.00	0.00	0.00	0.00	1932.00	1932.00
	5068 LEN COLLETTE (506) 850-2220		-349.72	0.00	0.00	0.00	0.00	0.00	-349.72
D	5071 JOLINE BLACK (506) 625-2948			1002.77	0.00	0.00	0.00	0.00	1002.77
	5075 510896 INC. LTD (506) 955-5173			890.49	1527.78	0.00	0.00	0.00	2418.27
D	5082 ROUTE 118 CONVENIENCE LTD (506) 476-8322			36720.04	26967.86	22673.08	30726.13	17804.72	134891.83
D	5091 SYLVA LEBLANC (506) 743-3141			754.35	0.00	0.00	0.00	0.00	754.35
	5103 HENRI CORMIER (506) 251-6227		-19.28	0.00	0.00	0.00	0.00	0.00	-19.28
D	5108 FRANCE COMEAU (506) 312-0135			0.00	770.14	0.00	0.00	0.00	770.14
	5115 JRC CONVENIENCE INC. (506) 850-7637			64507.41	57977.92	68831.92	0.00	0.00	191317.25
D	5128 NB POWER Att: Robert McQuinn (506) 229-4856			0.00	866.07	0.00	0.00	0.00	866.07
D	5132 JOHN BELL 000-0000			0.00	1040.44	0.00	0.00	0.00	1040.44
	5139 C & N CAR WASH (506) 874-0054			4465.40	0.00	0.00	0.00	0.00	4465.40
D	5140 RDR AUTO SERVICE INC. (506) 338-0202			0.00	1869.98	0.00	0.00	0.00	1869.98
D	5141 ALISHA PHELPS (902) 414-9152			1110.85	2093.76	668.16	0.00	0.00	3872.77
D	5142 CHANTAL LEVESQUE (506) 251-9946			624.55	0.00	0.00	0.00	0.00	624.55
D	5154 MARC MELANSON (506) 291-2288			0.03	0.00	0.00	0.00	0.00	0.03
D	5158 FIVE RIVERS (506) 523-6921			2569.24	0.00	0.00	0.00	0.00	2569.24
	5171 ACADIEVILLE AUTO SERVICE (506) 427-1042			1359.00	0.00	0.00	0.00	0.00	1359.00
D	5191 WARMAN MECHANICAL (506) 955-2967			309.73	750.52	0.00	0.00	0.00	1060.25
D	5198 VERONICA DONNOVAN (506) 291-0552			0.00	527.85	0.00	0.00	0.00	527.85
\$D	5205 FLAG POINT CONSTRUCTION LTD (506) 427-0340			34169.77	29146.59	5998.60	0.00	0.00	69314.96
D	5213 MAXIME VAUTOUR (506) 521-0670			1119.64	0.00	0.00	0.00	0.00	1119.64
	5214 IMELDA POIRIER & RICKY HEBERT (506) 955-8011			0.00	0.00	0.00	0.00	0.00	0.00
	5216 MADDIE THIBAUT (289) 762-1888		-0.12	0.00	0.00	0.00	0.00	0.00	-0.12
\$	5222 Richard Auto Repair (506) 229-9177			3879.82	0.00	0.00	0.00	0.00	3879.82
	5241 RICHIBUCTO HOME HARWARE (506) 523-6631			3449.69	0.00	0.00	0.00	0.00	3449.69

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AGED BALANCE

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	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	5256 VYE CONSTRUCTION LTD	000-0000		0.00	1207.38	2161.38	0.00	0.00	3368.76
D	5267 MIREILLE MARSHALL	(506) 866-2680		420.06	0.00	0.00	0.00	0.00	420.06
D	5270 BRENDA DUTRA	(613) 438-5228		898.05	0.00	187.00	0.00	0.00	1085.05
	5275 HILLTOP VARIETY	(506) 864-5377	-2.10	27723.17	31669.61	0.00	0.00	0.00	59390.68
D	5276 HILL-ROY COMMERCIAL	(506) 623-8640		20761.95	10770.42	0.00	0.00	0.00	31532.37
D	5282 DENIS CORMIER	(506) 524-2475		0.00	0.00	0.00	0.00	1929.01	1929.01
D	5283 LUCINDA FRITZ-MILLETT	(506) 260-9318		0.00	0.00	0.00	0.07	0.00	0.07
D	5291 LYNDA SMITH	0000000		0.00	0.00	0.00	0.00	615.30	615.30
	5298 BOILEAU'S AUTO REPAIR INC.	(506) 291-0180		2930.20	0.00	0.00	0.00	0.00	2930.20
	5315 WHITE LIGHTENING AUTO	(506) 622-4826		3499.61	1052.56	754.45	0.00	0.00	5306.62
D	5316 FORTRESS TIMBER LTD	19028099959		0.00	0.00	0.00	0.00	5706.90	5706.90
D	5432 AUTHORITE PORTUAIRE	(506) 743-4356		0.00	0.00	0.00	29784.14	141680.78	171464.92
D	5439 RSM MOBILE WELDING	(506) 524-8868		270.94	0.00	0.00	0.00	0.00	270.94
D	5449 NANCY AUGUSTINE-THERIAULT	(506) 523-5198		0.00	500.05	0.00	0.00	0.00	500.05
	5455 JERON TRUCKING LTD	(506) 291-0219		3801.96	0.00	0.00	0.00	0.00	3801.96
D	5458 YVON JOHNSON	(506) 866-6742		774.05	0.00	0.00	0.00	0.00	774.05
D	5460 ISABELLE DAIGLE	(506) 524-7667		782.41	0.00	0.00	0.00	0.00	782.41
	M2180 G T GARAGE	(506) 228-4454	-252.10	0.00	0.00	0.00	0.00	0.00	-252.10
	M2181 Patrick & Shawna Hiemstra	(506) 622-4683	-503.89	498.88	0.00	0.00	0.00	0.00	-5.01
C	M2182 Sheriayn Lasam	(506) 251-7733	-3.50	0.00	0.00	0.00	0.00	0.00	-3.50
	M2187 Robin Thiessen	(506) 836-2690	-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
	M2189 Darlene Jones		-0.57	0.00	0.00	0.00	0.00	0.00	-0.57
	M2192 Hubert Manuel			0.00	0.00	0.00	0.00	-112.32	-112.32
	M2199 Laura Stairs	(506) 210-2300	-1.85	0.00	0.00	0.00	0.00	0.00	-1.85
	M2200 Jesse Gagne	(506) 210-1618	-1.51	0.00	0.00	0.00	0.00	0.00	-1.51
	M2204 Mallory Taylor	(506) 626-0612	-403.43	399.86	0.00	0.00	0.00	0.00	-3.57
D	M2230 Kelly Matchett	000-0000		380.81	0.00	0.00	0.00	0.00	380.81
\$	M2281 SMIWAGGAN LOGGIN' LTD	(506) 627-6973		12387.95	3048.14	0.00	0.00	0.00	15436.09
\$D	M4948 CITY OF MIRAMICHI	000-0000		22985.62	19723.64	0.00	0.00	0.00	42709.26
	M1376 Eric Allain	(506) 622-5595	-1.58	0.00	0.00	0.00	0.00	0.00	-1.58
	M1009 HELEN ALLEN	(506) 622-0023		180.91	0.00	0.00	0.00	0.00	180.91
	M1434 Helen Allen	000-0000		13.36	82.84	0.00	0.00	0.00	96.20
	M2214 Phillip Allen	(506) 352-0268	-3.36	0.00	0.00	0.00	0.00	0.00	-3.36

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AGED BALANCE

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SUMMARY, AGING SPLIT BY 30 DAYS

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		NON USED							
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL	
M1011 Mary & Gary Allison	(506) 778-1132	-0.03	0.00	0.00	0.00	0.00	0.00	-0.03	
M1012 Sylvia Allison	(506) 622-7856	-35.10	0.00	0.00	0.00	0.00	0.00	-35.10	
M2266 Joe Amodeo/Harmony Butler	(506) 625-7615	-1.10	0.00	0.00	0.00	0.00	0.00	-1.10	
M1013 Laura Lee Ashton	000-0000		19.64	9.63	9.26	9.26	462.78	510.57	
M1358 Troy & Kathy Astle	(506) 836-7287	-10.27	0.00	0.00	0.00	0.00	0.00	-10.27	
D 3196 ATLANTIC CONSTRUCTION	(506) 397-1666		34518.73	27087.57	21838.64	27844.67	0.00	111289.61	
M1949 Baie Pointe ATV Club	(506) 228-3544		2769.20	0.00	0.00	0.00	0.00	2769.20	
\$ 2740 BABIN PAVING & CONSTRUCTION	(506) 876-2492		27381.46	33422.69	32496.51	88099.32	0.00	181399.98	
M1492 Robert & Betty Baisley	(506) 622-0967	-559.55	0.00	0.00	0.00	0.00	0.00	-559.55	
D 1139 CARMEL BARNES	(506) 785-6625		500.09	0.00	0.00	0.00	0.00	500.09	
M1966 Allen Barrieau	(506) 625-6578	-9.68	0.39	0.00	0.00	0.00	0.00	-9.29	
M2153 Shane Berry & Kelsey McMahon	000-0000	-14.80	0.00	0.00	0.00	0.00	0.00	-14.80	
M1101 Patricia Bass	(506) 352-0619		0.00	0.00	0.00	0.00	-129.62	-129.62	
D 2895 MONIQUE BASTARACHE	(506) 381-5923		1329.78	0.00	0.00	0.00	0.00	1329.78	
M1838 Estate of Kim Bateman	(506) 622-8931		500.09	99.60	0.00	0.00	0.00	599.69	
D M1742 Paul Beaulieu	(506) 352-1364		0.00	0.00	0.00	0.00	27.36	27.36	
M2122 Bernard Beaulieu	000-0000	-1.09	0.00	0.00	0.00	0.00	0.00	-1.09	
D M1280 Donna & Claude Belanger (Ledden	(506) 622-8107		0.00	0.00	0.00	0.00	114.48	114.48	
M1122 John Bethel	(506) 622-7914	-16.66	0.00	0.00	0.00	0.00	0.00	-16.66	
\$ 2523 ASM TRANSPORT	(506) 876-9085		120168.53	107467.41	145840.90	14907.42	0.00	388384.26	
M2044 Jeannette Blanchard	(506) 779-5401		738.15	0.00	0.00	0.00	0.00	738.15	
2131 ANNE VAUTOUR	(506) 876-4740	-34.45	0.00	0.00	0.00	0.00	0.00	-34.45	
D 2715 OMER BOUCHER	000-0000		470.96	0.00	0.00	0.00	0.00	470.96	
2100 BOUCTOUCHE BAY INDUSTRIES	(506) 743-5455		4123.74	0.00	0.00	0.00	0.00	4123.74	
1481 CLARENCE BOURQUE	(506) 775-6518		0.00	0.00	0.00	495.96	0.00	495.96	
M1030 Danny Boyle	(506) 773-7690	-1.79	0.00	0.00	0.00	0.00	0.00	-1.79	
D M1947 Dan Bradford	(506) 352-0081		49.30	24.16	23.23	23.23	1161.70	1281.62	
M1314 Branchview Farms Ltd.	(506) 773-9327		1936.73	0.00	0.00	0.00	0.00	1936.73	
M1034 William Brennan	(506) 773-3132	-0.86	0.00	0.00	0.00	0.00	0.00	-0.86	
M1577 Joe Brennan & Debbie McCallum	(506) 773-9157		835.63	502.77	815.20	0.00	0.00	2153.60	
D M2151 Matthew & Leona Brophy	(506) 210-0509		152.30	74.66	71.79	71.79	3589.34	3959.88	
\$ 3183 PHILLIPS BROTHERS	(506) 863-4290		173146.54	163807.97	166804.97	0.00	0.00	503759.48	
M2227 Jennifer Bryenton	(506) 624-4691	-6.55	0.00	0.00	0.00	0.00	0.00	-6.55	

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AGED BALANCE

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SUMMARY, AGING SPLIT BY 30 DAYS

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			NON USED						
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
M1904 Anna Buckley	(506) 622-7047		-239.44	0.00	0.00	0.00	0.00	0.00	-239.44
M1037 Robert & Darlene Cabel	(506) 622-5853			9.84	491.92	0.00	0.00	0.00	501.76
D 1293 FAYE CAIL	(506) 523-6532			1118.09	0.00	0.00	0.00	0.00	1118.09
M1404 Darrell Cain	(506) 836-1886		-20.19	0.00	0.00	0.00	0.00	0.00	-20.19
2903 KENNETH & PAULINE CAISSIE	(506) 775-0883			14.01	300.29	0.00	0.00	0.00	314.30
D 3077 GERTRUDE CAMPBELL	000-0000			233.37	0.00	0.00	0.00	0.00	233.37
M1038 Irma Campbell	(506) 626-1889			34.12	18.68	18.32	0.00	715.91	787.03
\$D M1341 Keith Campbell	(506) 622-7777			203.06	0.00	187.44	0.00	13792.52	14183.02
M2124 Malcolm Campbell	000-0000			47.08	23.08	22.19	22.19	1109.47	1224.01
2345 CAPTAIN DAN'S	(506) 523-9792			5259.61	0.00	0.00	0.00	0.00	5259.61
M2248 Erin Carter	(506) 625-3049		-0.16	0.00	0.00	0.00	0.00	0.00	-0.16
M1041 Casey Tire Ltd.	(506) 622-0682		-1176.71	1176.71	0.00	0.00	0.00	0.00	0.00
M2129 Daryl Cassidy	(506) 622-8690		-3.00	0.00	0.00	0.00	0.00	0.00	-3.00
M2080 Tim Chaisson	-5060		-0.27	0.00	0.00	0.00	0.00	0.00	-0.27
\$ 3257 CHOCKPISH HARBOUR	(506) 743-8263		-346.75	0.00	0.00	0.00	47018.16	279417.67	326089.08
M1285 Winston James Churchill	(860) 985-3479		-0.05	0.00	0.00	0.00	0.00	0.00	-0.05
M2079 Doreen Churchill	(506) 773-4052			480.26	0.00	0.00	0.00	0.00	480.26
M1364 Jerry Clark, AC Auto	(506) 622-6272		-650.87	1146.80	0.00	0.00	0.00	0.00	495.93
D M1648 Tom Clark	(506) 622-4836			0.00	0.00	0.00	0.00	0.00	0.00
D 2258 CLUB MOTONEIGE OURS POLAIRE	(506) 876-9104			2167.35	0.00	0.00	0.00	0.00	2167.35
M2068 Joy Cole	(506) 424-1586			176.74	86.63	83.30	83.30	4165.06	4595.03
2236 CHERYL COLLETTE	(506) 521-0622			5.04	252.17	0.00	0.00	0.00	257.21
2812 TWO RIVER FARMS	000-0000			52.84	0.00	1020.93	0.00	0.00	1073.77
M1252 George & Mona Comeau	(506) 210-2891		-43.46	0.00	0.00	0.00	0.00	0.00	-43.46
M2101 Doug Connick	(506) 210-1351		-12.14	0.00	0.00	0.00	0.00	0.00	-12.14
D M1044 Estate of Mavis Cooper	(506) 773-5685			0.00	0.00	0.00	0.00	22.89	22.89
M2211 Jeannie Coppe	(902) 308-1403		-156.76	0.00	0.00	0.00	0.00	0.00	-156.76
M2088 Donna & Wayne Corcoran	(506) 625-5133		-15.42	0.00	0.00	0.00	0.00	0.00	-15.42
3220 PAUL & IRENE CORMIER	(506) 523-0222			40.84	709.83	516.05	0.00	0.00	1266.72
M1672 Jean Coster	(506) 622-7260			697.95	843.21	0.00	0.00	0.00	1541.16
M1483 Lisa Coughlan	(506) 210-2523		-315.33	0.00	0.00	0.00	0.00	0.00	-315.33
M1114 Garth & Pam Creamer	(506) 622-1305		-0.15	0.00	0.00	0.00	0.00	0.00	-0.15
D M2291 Brady Creamer	(506) 251-1662			0.00	400.09	0.00	0.00	0.00	400.09

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
M1617 Barb Crocker	(506) 778-8828		-901.45	498.90	0.00	0.00	0.00	0.00	-402.55
M2283 William Cullon	000-0000		-12.92	0.00	0.00	0.00	0.00	0.00	-12.92
M1539 Darryl Curtis	(506) 843-6200		-2.43	0.00	0.00	0.00	0.00	0.00	-2.43
M1899 Marilyn Curtis	(506) 622-3545		-2.39	0.00	0.00	0.00	0.00	0.00	-2.39
1125 D & M SERVICE STATION	(506) 523-6927			2868.70	0.00	0.00	0.00	0.00	2868.70
D 1602 DAIGLE AUTO SERVICE INC.(LUBE)	(506) 876-2684			701.70	0.00	0.00	0.00	0.00	701.70
1683 GERRY DAIGLE	(506) 523-9860		-1260.10	0.00	500.00	0.00	0.00	0.00	-760.10
D 2117 DANNY DAIGLE	(506) 524-9812			0.00	0.00	0.00	0.00	128.57	128.57
D 2440 CLUB B POINTE ATV	(506) 228-3565			1521.02	0.00	0.00	0.00	0.00	1521.02
2660 ANDRE DAIGLE	(506) 852-4497			10.00	500.03	0.00	0.00	0.00	510.03
M1867 Ross Davidson	(506) 544-0182		-1.33	0.00	0.00	0.00	0.00	0.00	-1.33
D M1172 Richard & Kathy Davis	(506) 773-6544			0.00	0.34	0.00	0.00	0.00	0.34
M2222 Jeanie Davis	(403) 835-9550		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
2826 DAVIS AUTO REPAIR	5065237117			1321.57	0.00	0.00	0.00	0.00	1321.57
M1869 Joe Dawson	(506) 622-8655		-2294.81	2284.75	0.00	0.00	0.00	0.00	-10.06
D 2867 DELCO FOREST	000-0000			47723.14	31808.27	26113.94	26704.42	0.00	132349.77
M1051 Mason Dempsey	(506) 624-8549		-1.57	0.00	0.00	0.00	0.00	0.00	-1.57
M1675 Lanaye & Pat Dempsey	(506) 625-2002		-21.44	0.00	0.00	0.00	0.00	0.00	-21.44
M1273 Greg & Kelly Dennis	(506) 773-4852			19.98	0.00	499.51	0.00	0.00	519.49
D 2224 GUY DOIRON	(506) 775-2010			399.94	0.00	0.00	0.00	0.00	399.94
D 1127 ROGER DOIRON	(506) 523-9867			0.00	734.76	0.00	0.00	0.00	734.76
M1148 William Bjurstrom	(506) 626-2191		-1.25	0.00	0.00	0.00	0.00	0.00	-1.25
D M1605 Randy Doucet	228-4654			0.00	0.00	0.00	0.00	8.57	8.57
M1136 M Doucette Fisheries	(506) 228-4731		-289.64	0.00	0.00	0.00	0.00	0.00	-289.64
D M1282 William Doucette	(506) 622-8727			0.00	0.00	0.00	0.00	82.39	82.39
M1606 Matthew Doucet, M Doucet Fisheries	(506) 627-9425		-1966.11	983.11	0.00	0.00	0.00	0.00	-983.00
M2178 Down Home Dentures	(506) 622-4422		-914.48	914.48	0.00	0.00	0.00	0.00	0.00
M1095 Deanna Doyle	000-0000		-9.44	0.00	0.00	0.00	0.00	0.00	-9.44
D M1068 Richard Duffy	(506) 622-5471			0.00	0.00	0.00	0.00	78.84	78.84
M1121 Ted Duguay & Judy Richards	(506) 622-8805			802.10	0.00	99.45	0.00	0.00	901.55
1522 JAMES DUNN	5065248634			3511.46	8017.17	1189.78	0.00	0.00	12718.41
M1144 Richard Durelle	(506) 228-9002		-0.11	0.00	0.00	0.00	0.00	0.00	-0.11
\$D 1028 ENTREPRISE ST-LOUIS	(506) 876-2195			129097.66	134926.50	155266.77	98706.12	0.00	517997.05

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER		BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	M4947 Escuminac Seafood Inc.	(506) 210-2775			0.00	1427.84	0.00	0.00	0.00	1427.84
	M1281 Norma & Alyre Landry	(506) 622-5824			0.00	0.00	0.00	0.00	-0.22	-0.22
D	1008 ALBERT FEARON	(506) 785-2243			0.00	0.00	0.00	0.00	26324.38	26324.38
D	1088 JAMES M FEARON	(506) 743-4570			2629.94	0.00	0.00	0.00	0.00	2629.94
D	1274 FERME POUCE VERT	(506) 775-2807			0.00	0.00	354.90	0.00	0.00	354.90
	2599 KAREN FILLMORE	(506) 523-9254			407.70	20.94	20.29	12.29	214.55	675.77
\$D	2268 MAIN RIVER FORESTRY	(506) 523-5638			65707.06	61629.99	64864.33	0.00	0.00	192201.38
D	M2265 Lindy Fowlie, LBR Welding	(506) 424-0776			0.00	338.15	0.00	0.00	0.00	338.15
\$	M1945 Gordon French	(506) 622-3219			654.65	888.03	494.37	304.27	2707.22	5048.54
	1144 JEAN-PIERRE GAGNON	(506) 523-6432			40.96	20.08	19.69	0.00	984.43	1065.16
	M1274 Clell & Brenda Gallan	(506) 624-4499		-412.00	398.37	0.00	0.00	0.00	0.00	-13.63
	1451 YVON GUIMOND	(506) 523-1541			15.18	759.22	0.00	0.00	0.00	774.40
	M1682 Edith Gallant	(506) 624-8490		-3.19	0.00	0.00	0.00	0.00	0.00	-3.19
	M1071 Vince & Gay Geikie	(506) 622-0140		-1039.19	0.00	800.00	0.00	0.00	0.00	-239.19
	M1747 David Gilliss	(506) 773-9715		-12.04	0.00	0.00	0.00	0.00	0.00	-12.04
	M1002 Les Ginnish	(506) 626-1299		-397.98	397.98	0.00	0.00	0.00	0.00	0.00
	M1266 Steve Ginnish	(506) 622-3152		-1.43	0.00	0.00	0.00	0.00	0.00	-1.43
D	M2263 Cathy Girouard	(506) 622-6177			0.00	0.00	0.00	0.00	1.45	1.45
D	2316 GLOBAL WINDOWS	000-0000			0.00	0.00	25.34	-25.34	0.00	0.00
	M2066 Leslie & Luke Goodfellow	(506) 502-2730		-4.83	0.00	0.00	0.00	0.00	0.00	-4.83
	M1843 Ed & Colleen Gorman	(506) 773-6571			627.10	747.20	205.49	0.00	0.00	1579.79
D	M2086 Ashley Gould	(506) 251-0674			65.94	32.33	31.08	31.08	1554.12	1714.55
	M1212 Mack Govereau	(506) 773-3890		-405.41	400.28	0.00	0.00	0.00	0.00	-5.13
	M1459 Fred Green c/o Tammy Green	(506) 623-8066		-491.03	487.20	0.00	0.00	0.00	0.00	-3.83
	M1726 Jerry & Leslie Greene	(506) 622-0575		-51.40	0.00	0.00	0.00	0.00	0.00	-51.40
	M2148 G.T. Garage	000-0000			5.04	252.10	0.00	0.00	0.00	257.14
	M2250 Tayrn Hachey	(506) 626-3064		-410.13	400.82	0.00	0.00	0.00	0.00	-9.31
	M1827 Cheryl Hallihan	(506) 622-2294		-0.97	0.00	0.00	0.00	0.00	0.00	-0.97
	2593 NOEL MILLEA	(506) 743-0101		-1296.70	0.00	0.00	0.00	0.00	0.00	-1296.70
	M1978 Jeanne Hamilton	(902) 832-0703			432.30	574.92	0.00	0.00	0.00	1007.22
	M2107 Craig Harris	000-0000		-0.18	0.00	0.00	0.00	0.00	0.00	-0.18
	M2032 Jonathan Hartery	(506) 424-8185		-3.80	0.00	0.00	0.00	0.00	0.00	-3.80
	3186 TIM HEBERT	5067433921			15.50	775.08	0.00	0.00	0.00	790.58

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AGED BALANCE

M & F LeBlanc Oil Ltd

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			NON USED						
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL	
2101 CEDAR CREEK FARMS	0000000		16.32	8.00	0.00	399.96	0.00	424.28	
M1770 Alexander (Sandy) Hitchman	(506) 228-4782	-0.09	501.81	0.00	0.00	0.00	0.00	501.72	
M1216 Blake Hogan/Marcel Arbeau	(506) 773-6933	-47.91	0.00	0.00	0.00	0.00	0.00	-47.91	
M1433 Junior Hogan	(506) 622-8596	-0.01	0.00	0.00	0.00	0.00	0.00	-0.01	
M1514 Ellie Hubbard	(506) 622-3472	-300.50	300.47	0.00	0.00	0.00	0.00	-0.03	
D M1885 Beverly Hubbard	000-0000		0.00	0.00	0.00	0.00	32.98	32.98	
D 2777 DEBBIE HUDSON	(506) 525-2924		0.00	0.00	0.00	0.00	0.00	0.00	
D 2265 DENIS HACHEY	(902) 441-8441		1844.47	953.95	0.00	0.00	0.00	2798.42	
\$ 1630 J & S LUMBER	(506) 523-9813		60634.47	48313.63	44789.03	0.00	0.00	153737.13	
M1251 Jerry & Laura Jardine, JLR Con	(506) 836-2813		16.34	0.00	408.39	0.00	0.00	424.73	
M1645 Lewis Jardine	(506) 622-7881	-0.22	0.00	0.00	0.00	0.00	0.00	-0.22	
\$D M1894 Annabel (Frances) Jardine	(506) 776-8562		230.20	112.84	108.50	108.50	5424.91	5984.95	
M1982 Lawrence Jardine	(506) 776-3700	-0.01	0.00	0.00	0.00	0.00	0.00	-0.01	
M2018 David Jardine	(506) 622-1415	-10.13	0.00	0.00	0.00	0.00	0.00	-10.13	
D 3206 ROGER JOHNSON	000-0000		0.00	0.00	0.00	12.60	649.41	662.01	
M2157 Rick Johnston	000-0000	-0.11	0.00	0.00	0.00	0.00	0.00	-0.11	
D M2134 Garth Jones	000-0000		64.38	31.55	30.34	30.34	1517.03	1673.64	
D 2601 REINER HAGMANN	000-0000		5.66	0.00	0.00	0.00	0.00	5.66	
D 3122 TODD KEMPSTER	(506) 338-0209		1308.40	227.50	0.00	0.00	0.00	1535.90	
M1582 Crystal & Brian Kervin	(506) 352-0453	-14.95	0.00	0.00	0.00	0.00	0.00	-14.95	
M2152 Reggie & Leslie Knight	000-0000	-31.17	0.00	0.00	0.00	0.00	0.00	-31.17	
D 1278 GERARD KRAWCHUCK	(506) 523-6741		797.97	0.00	0.00	0.00	0.00	797.97	
M2287 Justin LaLonde	(819) 230-5976	-0.17	0.00	0.00	0.00	0.00	0.00	-0.17	
M2143 Elizabeth Lamkey	(506) 773-7052	-3.29	0.00	0.00	0.00	0.00	0.00	-3.29	
\$ 1681 LAURENTIDE RE-SOURCE	(506) 523-4423		7969.82	5145.25	2550.65	0.00	0.00	15665.72	
M1184 William Lavoie	(506) 623-8177	-365.87	497.67	0.00	0.00	0.00	0.00	131.80	
D 1001 M & F LEBLANC OIL LTD	(506) 523-9505		18885.46	11844.26	13916.07	10431.78	0.00	55077.57	
D 1706 SERGE LEBLANC	000-0000		0.00	0.00	0.00	0.00	5786.44	5786.44	
2304 DESIRE LEBLANC	5069553181	-4.04	0.00	0.00	0.00	0.00	0.00	-4.04	
D 2444 LISE M. D. LEBLANC	(506) 955-3319		1009.65	0.00	0.00	0.00	0.00	1009.65	
D 2832 MAURICE LEBLANC	000-0000		426.88	0.00	0.00	0.00	0.00	426.88	
1057 GENEUREUX LEBLANC	000-0000	-306.53	809.52	0.00	0.00	0.00	0.00	502.99	
M2052 Lucie & Patrick LeBreton	(506) 626-3171	-481.92	499.05	0.00	0.00	0.00	0.00	17.13	

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

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		NON USED							
CUSTOMER	BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL	
M2284 Emile LeBreton	(506) 836-7111	-1036.94	1036.93	0.00	0.00	0.00	0.00	-0.01	
M1368 Bruce Lee	(506) 778-8645	-3.00	0.00	0.00	0.00	0.00	0.00	-3.00	
M1641 Carole Lee	000-0000	-437.56	0.00	0.00	0.00	0.00	0.00	-437.56	
D 1060 LEGER FIREWOOD	(506) 775-6910		0.00	0.00	0.00	0.00	835.27	835.27	
M2225 Jim Lewis - Miramichi Tree Service	(506) 627-9634	-0.13	0.00	0.00	0.00	0.00	0.00	-0.13	
M1060 Claudette Linehan	(506) 773-4236		32.92	8.33	413.85	15.67	385.13	855.90	
D 1856 WILLIAM LITTLE	(506) 523-9032		980.12	0.00	0.00	0.00	0.00	980.12	
M1332 Dean & Pauline Lloyd	(506) 228-1980	-72.69	0.00	0.00	0.00	0.00	0.00	-72.69	
M1467 Connie Lloyd	(506) 773-5577	-447.31	450.16	0.00	0.00	0.00	0.00	2.85	
D 2298 G. AGNEW LUMBER	000-0000		46498.38	40686.37	30815.75	0.00	0.00	118000.50	
M1119 Philomene Lutes	(506) 210-2557	-318.06	0.00	0.00	0.00	0.00	0.00	-318.06	
M1394 Joyce MacArthur	(506) 773-5146		53.25	0.00	0.00	0.00	0.00	53.25	
M1499 Pam MacDonald	(506) 622-4019		500.52	0.00	0.00	0.00	0.00	500.52	
M1504 Keith & Brenda MacDonald	(506) 352-0153		747.64	0.00	0.00	0.00	0.00	747.64	
M1907 Diane MacDonald	(506) 228-4968	-0.84	0.00	0.00	0.00	0.00	0.00	-0.84	
M2060 Marcus MacDonald	(506) 251-9652	-1.10	0.00	0.00	0.00	0.00	0.00	-1.10	
D M2071 Bev MacDonald	(506) 251-9632		0.00	0.00	194.03	0.00	0.00	194.03	
M2158 Kimberly MacDonald	000-0000	-1.26	0.00	0.00	0.00	0.00	0.00	-1.26	
M1830 Margaret Maher	(506) 622-0065	-1.63	0.00	0.00	0.00	0.00	0.00	-1.63	
M1410 Richard & Wanda Maillet	(506) 622-0367	-8.08	0.00	0.00	0.00	0.00	0.00	-8.08	
D M1856 Rick Maillette (not active)	(506) 622-0367		0.00	0.00	9.92	-498.55	495.77	7.14	
M1604 Main River Forestry	000-0000		0.00	0.00	0.00	0.00	0.00	0.00	
M1096 Carolyn Malley & Jake Gidley	(506) 210-4586		49.02	18.22	314.20	0.00	893.01	1274.45	
M2117 Greg Malley	(506) 352-0897	-12.26	0.00	0.00	0.00	0.00	0.00	-12.26	
M1301 Gordon Manderville	(506) 622-5556		6.15	13.41	143.98	0.00	0.00	163.54	
2378 LEONCE MANUEL	(506) 775-2476	-88.75	0.00	0.00	0.00	0.00	0.00	-88.75	
M1247 Cyrille Manuel	(506) 228-4540	-0.06	0.00	0.00	0.00	0.00	0.00	-0.06	
M1556 Mike Manuel	(506) 228-3764	-15.60	0.00	0.00	0.00	0.00	0.00	-15.60	
M1761 Gerald Manuel	(506) 228-4518	-0.20	0.00	0.00	0.00	0.00	0.00	-0.20	
M1994 Cathy Marshall	(506) 776-9880	-5.20	0.00	0.00	0.00	0.00	0.00	-5.20	
M1997 Martel Home Builders	(506) 251-1681		0.00	0.00	0.00	0.00	-1167.64	-1167.64	
M1395 Phillippe Carroll	(506) 228-4409	-62.50	0.00	0.00	0.00	0.00	0.00	-62.50	
M1418 Theresa Martin & M. Thebeault	(506) 228-4203	-547.58	497.85	0.00	0.00	0.00	0.00	-49.73	

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AGED BALANCE

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SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
M1512 Roland Martin Welding	(506) 228-4801		-507.01	0.00	0.00	0.00	0.00	0.00	-507.01
M1684 Clement Martin	(506) 228-3592		-3.27	0.00	0.00	0.00	0.00	0.00	-3.27
M2123 Magloire Martin	(506) 228-3393		-0.35	0.00	0.00	0.00	0.00	0.00	-0.35
M1408 Estate of Robert Mason	(506) 622-4998		-14.47	0.00	0.00	0.00	0.00	0.00	-14.47
M1066 Lily Matchett	(506) 622-0304		-100.00	0.00	0.00	0.00	0.00	0.00	-100.00
M1129 Scott Matchett	(506) 627-0686		-0.19	0.00	0.00	0.00	0.00	0.00	-0.19
D M2033 Toby Matchett	(506) 625-2434			0.00	0.00	0.00	0.00	0.00	0.00
D M2102 Tyson Matchett	(506) 424-8122			0.00	0.00	0.00	0.00	110.95	110.95
D M1201 Estate of John McAulay	(506) 622-7230			496.81	0.00	9.01	19.01	210.59	735.42
M1321 Estate of John McCarthy/Anthony D	(506) 843-2414		-181.32	0.00	0.00	0.00	0.00	0.00	-181.32
M1622 Wavell McCormack	(506) 773-6808		-229.43	0.00	0.00	0.00	0.00	0.00	-229.43
M2234 Tyler & Jody McCormack			-598.75	598.64	0.00	0.00	0.00	0.00	-0.11
M1505 Terry McGraw	(506) 622-5958		-0.14	0.00	0.00	0.00	0.00	0.00	-0.14
M1295 Rita McIntyre	(506) 228-9093		-304.00	0.00	298.08	0.00	0.00	0.00	-5.92
M1436 Alvin McIntyre	(506) 228-4508		-996.53	964.84	0.00	0.00	0.00	0.00	-31.69
M1478 Jennifer McIntyre	(506) 352-0064			605.90	498.55	0.00	0.00	0.00	1104.45
M1481 Pam McIntyre	(506) 228-4809			395.45	0.00	0.00	0.00	0.00	395.45
M1540 Geraldine McIntyre	(506) 622-8011		-0.28	0.00	0.00	0.00	0.00	0.00	-0.28
D M2206 McIntyre Marine Construction Ltd.	(506) 210-1988			0.00	0.00	0.00	0.00	4364.74	4364.74
M2072 Karen McKay	(506) 210-0864			384.94	0.43	0.00	0.00	0.00	385.37
M2185 Gerard McLaughlin	(506) 228-4922		-0.47	0.00	0.00	0.00	0.00	0.00	-0.47
M1986 David McLean	(506) 622-2462		-79.99	0.00	0.00	0.00	0.00	0.00	-79.99
M1411 Tom McLenaghan	(506) 622-4964		-777.81	400.20	333.63	0.00	0.00	0.00	-43.98
M1822 Fred Melanson	(506) 622-8268		-28.69	940.36	0.00	0.00	0.00	0.00	911.67
M1337 Robert Merritt	(506) 773-3079			191.52	193.89	0.00	0.00	0.00	385.41
D 1024 MIC MAC BUILDING SUPPLIES	(506) 523-9668			632600.37	620252.22	607216.73	0.00	0.00	1860069.32
M1779 Jennie Miller	(506) 622-4341			1337.65	0.00	0.00	0.00	0.00	1337.65
M1287 Doug Mills	(506) 773-6344			0.00	0.00	0.00	0.00	-66.87	-66.87
D 1066 BRENT HERRIDGE	(506) 878-1697			0.00	0.00	0.10	0.00	0.00	0.10
\$ 3197 MODERN CONSTRUCTION	(506) 853-8853			175296.95	168910.62	175553.12	0.00	0.00	519760.69
M1164 Harold Moore	(506) 622-7628			497.33	0.00	0.00	0.00	0.00	497.33
M1157 Alexander Mullin	000-0000			0.00	0.00	0.00	0.00	-24.06	-24.06
M1468 Elizabeth (Betty) Mullin	(506) 836-1986		-574.52	249.33	0.00	0.00	0.00	0.00	-325.19

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	M2228 Wayne Mullin	000-0000	-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
	2034 RONALD MUNDLE	(506) 523-7529		1038.20	1019.53	687.43	63.82	3238.21	6047.19
D	2089 RONNIE MURPHY	(506) 743-4036		34547.12	28077.14	13167.45	0.00	0.00	75791.71
\$	M1678 Dean Murphy	(506) 625-1398		329.84	161.69	155.47	155.47	7773.35	8575.82
	M2212 Howard Nash		-0.12	0.00	0.00	0.00	0.00	0.00	-0.12
	M1327 Kathy Nason	000-0000	-166.35	0.00	0.00	0.00	0.00	0.00	-166.35
C	M2154 Newcastle Spring & Truck Centr	(506) 622-2121		48.46	23.75	22.84	22.84	1142.03	1259.92
	M2213 Brent & Sherry Nieson	(519) 410-6995	-514.26	498.36	0.00	0.00	0.00	0.00	-15.90
	M1077 Ann Norton	(506) 622-0471	-113.82	673.90	581.69	0.00	0.00	0.00	1141.77
	M1560 Byron Nowlan	000-0000	-6.78	0.00	0.00	0.00	0.00	0.00	-6.78
	1069 CLAUDE NOWLAN	(506) 955-9394		0.00	0.00	0.00	0.00	79891.90	79891.90
	M1054 Curby O'Donnell	(506) 623-9544	-542.00	542.00	0.00	0.00	0.00	0.00	0.00
	1335 SIMONNE O'DWYER	000-0000	-7.84	0.00	0.00	0.00	0.00	0.00	-7.84
	M1472 Donald O'Neill Trucking	(506) 228-4810	-0.05	464.06	0.00	0.00	0.00	0.00	464.01
	M1233 Doreen O'Shea	(506) 622-1516	-368.21	368.22	0.00	0.00	0.00	0.00	0.01
D	1906 KA ENTREPRISE	(506) 227-4903		135.47	0.00	0.00	0.00	0.00	135.47
D	2596 PAPA JOE'S GAS & CONVENIENCE	(506) 622-2203		110013.00	117731.89	115249.17	127312.78	0.00	470306.84
D	1051 PAROISSE ST-FRANCOIS DE SALES	000-0000		1785.97	0.00	0.00	0.00	0.00	1785.97
D	M1831 Angus Parlee	000-0000		49.70	24.37	23.43	23.43	1171.46	1292.39
	1230 PAROISSE ST-ANTOINE DE	000-0000		3748.88	3457.38	0.00	679.75	0.00	7886.01
D	1474 PAROISSE	(506) 755-2421		1279.49	0.00	0.00	0.00	0.00	1279.49
D	1475 PAROISSE	(506) 775-2421		598.89	0.00	0.00	0.00	0.00	598.89
	1159 PAROISSE ST-LOUIS DES	(506) 876-2109		2083.13	911.87	0.00	0.00	0.00	2995.00
	1189 PAROISSE ST CHARLES	(506) 876-4653		2503.67	1458.89	0.00	0.00	0.00	3962.56
	M2233 Barbara Parsons	(506) 622-0896	-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
D	2248 ALL IN ONE PAWN SHOP	000-0000		391.22	0.00	0.00	0.00	0.00	391.22
	M1754 Colleen Peterson	(506) 843-2499	-1.17	0.00	0.00	0.00	0.00	0.00	-1.17
	M2264 Winslow Peterson		-1.34	0.00	0.00	0.00	0.00	0.00	-1.34
D	1049 BOUCTOUCHE PHARMACY	(506) 743-2434		2103.10	3065.56	0.00	0.00	0.00	5168.66
	M1388 Harry Pleadwell	(506) 622-0509	-421.51	399.51	0.00	0.00	0.00	0.00	-22.00
	M1776 Jean-Guy Collette	000-0000	-0.09	0.00	0.00	0.00	0.00	0.00	-0.09
	2967 RICHIBUCTO PORT AUTHORITY	0000000	-184.72	0.00	0.00	0.00	46745.57	249578.35	296139.20
	M2276 Darien Porter	(506) 626-4099	-507.67	0.00	0.00	0.00	0.00	0.00	-507.67

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

	CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
D	2670 PRECISION CABINET &	(506) 775-0116		500.09	0.00	0.00	0.00	0.00	500.09
\$	M1964 Jamie Quann	(506) 251-9224		633.84	310.71	298.76	298.76	14937.83	16479.90
	M2114 Dana Quann	000-0000		0.00	0.00	0.00	0.00	-4.41	-4.41
\$	3256 REBCO TRUCKING	(506) 743-4097		43411.12	23608.13	6846.80	0.00	0.00	73866.05
D	2176 CHRISTINE REIDPATH	000-0000		0.00	0.00	0.00	0.00	41418.94	41418.94
	1555 OUR LADY OF HOPE PARISH	(506) 523-6533	-409.61	656.71	0.00	0.00	0.00	0.00	247.10
D	1716 PAULETTE STEWART & TYLER	0000000		0.00	0.00	50.04	0.00	0.00	50.04
D	1784 TRAVIS RICHARD	0000000		1065.23	0.00	0.00	0.00	0.00	1065.23
	2271 RICHARD MARINE	(506) 523-5326		8.70	435.14	0.00	0.00	0.00	443.84
D	2717 LYNNE VAUTOUR	(506) 521-5114		400.11	0.00	0.00	0.00	0.00	400.11
D	2722 B. A. RICHARD LTD	(506) 743-6198		263.35	0.00	0.00	0.00	0.00	263.35
	2759 ROMEO & GINETTE RICHARD	(506) 525-2865		523.15	799.46	0.00	0.00	0.00	1322.61
	3156 ANNIK MARTIN	(506) 251-1686		15.00	499.80	0.07	0.00	0.00	514.87
	M1302 Jeremie Richard	000-0000	-2.30	0.00	0.00	0.00	0.00	0.00	-2.30
	M1339 Allard Richardson	(506) 622-7811		16.48	823.98	0.00	0.00	0.00	840.46
	M1463 Romeo Richardson	(506) 622-8153	-13.21	0.00	0.00	0.00	0.00	0.00	-13.21
D	2632 GLORIA ROBERTS	(506) 785-4615		792.97	0.00	187.66	0.00	0.00	980.63
D	1095 GILLES ROBICHAUD	(506) 523-5563		191.88	74.29	148.58	0.00	0.00	414.75
D	1337 JEAN-GUY ROBICHAUD	(506) 523-9479		0.00	0.00	0.00	0.00	172.50	172.50
	1589 MIKE ROBICHAUD	(506) 876-9895	-10.60	0.00	0.00	0.00	0.00	0.00	-10.60
	1771 GILLES ROBICHAUD	000-0000		0.00	0.00	0.00	0.00	0.00	0.00
	2081 O. J. FARM LTD	(506) 542-9502	-91.85	0.00	0.00	0.00	0.00	0.00	-91.85
	2712 ROBICHAUD ALTENATORS AND	000-0000	-77.11	0.00	0.10	0.00	0.00	0.00	-77.01
	M1198 Stephen Robichaud	(506) 622-0415	-1.02	0.00	0.00	0.00	0.00	0.00	-1.02
	M1990 Gary Robichaud	(506) 627-9295	-12.80	0.00	0.00	0.00	0.00	0.00	-12.80
\$D	2481 ROCKWOOD TRANSPORTATION	(506) 523-9813		103601.58	91724.62	97356.03	56048.11	0.00	348730.34
D	2669 ROGERSVILLE ARTIC SPORT	(506) 775-6577		833.05	0.00	0.00	0.00	0.00	833.05
	M1138 Charles & Susan Ross	(506) 622-2439		686.23	1176.02	394.39	0.00	0.00	2256.64
	M2210 Rotary Club of Chatham-Community		-2129.67	794.88	0.00	0.00	0.00	0.00	-1334.79
	M1185 David Roy	0000000	-0.25	0.00	0.00	0.00	0.00	0.00	-0.25
	M1625 Darlene Russell	(506) 622-0205	-0.29	0.00	0.00	0.00	0.00	0.00	-0.29
	M1155 Wayne Ryan	0000000	-10.66	0.00	0.00	0.00	0.00	0.00	-10.66
D	M1354 Dave Saunders	000-0000		0.00	0.00	0.00	0.00	121.98	121.98

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		NON USED							
CUSTOMER		BUDGET	CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	M2091 Tim Saunders	(506) 424-1171	-1.39	0.00	0.00	0.00	0.00	0.00	-1.39
	M1426 Paulin Savoie	(506) 228-4444		74.44	36.49	35.09	35.09	1754.54	1935.65
	1219 NEW STEFFESHOF FARMS	(506) 876-2850		214.62	170.00	945.30	0.00	0.00	1329.92
	M1995 Guy Schofield	(506) 228-9183	-0.03	0.00	0.00	0.00	0.00	0.00	-0.03
	M2282 Joash Schumpelt	(506) 265-2568	-17.72	0.00	0.00	0.00	0.00	0.00	-17.72
	M1361 Baie St Anne Seafoods 2014 Inc	7093689953	-3753.62	1263.28	1637.86	4070.50	15644.75	0.00	18862.77
	M1832 Neil Shaw/Miramichi Bolt & Screw	000-0000	-48.50	0.00	0.00	0.00	0.00	0.00	-48.50
C	D M2295 Kirk Sheasgreen	(506) 210-0437		401.11	0.00	0.00	0.00	0.00	401.11
	M2082 Valerie & George Sherrard	(506) 836-2120	-51.93	0.00	0.00	0.00	0.00	0.00	-51.93
D	2467 SHIPYARD FARM LTD.	(506) 785-6755		62.43	0.00	0.00	0.00	0.00	62.43
	M1485 Tom Sickles	(506) 251-4948		717.03	898.51	15.49	5.32	124.68	1761.03
	M1758 Ann Silliker	(506) 622-7627		1212.92	898.87	0.00	0.00	0.00	2111.79
	M1745 Donald Sisk & Debbie Sisk	(506) 352-0677	-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
	M1974 Donald & Nadia Sisk	(506) 625-9413	-14.35	0.00	0.00	0.00	0.00	0.00	-14.35
D	M2259 Debbie Sisk	(506) 622-7830		0.00	0.00	0.00	0.00	0.64	0.64
	M1661 Carmen & Leah Smallwood	(506) 622-7866		1025.51	0.00	0.00	0.00	0.00	1025.51
D	3250 ROGERSVILLE SNOWMOBILE CLUB	(506) 524-8418		3883.21	229.28	0.00	0.00	0.00	4112.49
	M2253 Shane Spray	(506) 251-1371	-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D	1023 ST NICHOLAS FARM	(506) 523-9685		0.00	0.00	2214.21	0.00	61305.55	63519.76
D	M1275 St. Paul's Presbyterian Church	000-0000		0.00	0.02	0.00	0.00	0.00	0.02
	M1912 Steve's Auto Repair	000-0000	-0.23	0.00	0.00	0.00	0.00	0.00	-0.23
D	M2163 Steve's Truck & Trailer Repair	000-0000		0.00	0.00	0.00	0.00	111.80	111.80
	M2272 Ron Stewart	(506) 778-8708	-5.30	0.00	0.00	0.00	0.00	0.00	-5.30
	M1650 Bill Sturgeon	(506) 843-6647	-0.08	0.00	0.00	0.00	0.00	0.00	-0.08
	M1902 Herby & Tracey Sturgeon	(506) 622-5345	-2.24	0.00	0.00	0.00	0.00	0.00	-2.24
	M2186 Katelyn Sturgeon	(506) 251-5667	-14.38	0.00	0.00	0.00	0.00	0.00	-14.38
	M2196 Bonnie Sturgeon		-554.76	542.93	0.00	0.00	0.00	0.00	-11.83
	M2249 Howard Sturgeon	(506) 843-2872	-0.06	0.00	0.00	0.00	0.00	0.00	-0.06
	M1919 Sunny Corner Enterprises Inc.	(506) 622-5600		0.00	0.00	0.00	0.00	-325.74	-325.74
	M2255 Darrin Taylor	(506) 228-4858	-3.16	0.00	0.00	0.00	0.00	0.00	-3.16
	2161 JOEL THERIAULT	(506) 523-5619		51.06	25.03	24.07	24.07	1203.31	1327.54
	M1429 Theriault-Hachey Peat Moss Ltd	(506) 228-4530		0.00	0.00	0.00	0.00	-15.02	-15.02
	M1755 Roland Thibodeau	(506) 228-4815	-16.20	0.00	0.00	0.00	0.00	0.00	-16.20

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AGED BALANCE

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SUMMARY, AGING SPLIT BY 30 DAYS

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	CUSTOMER		BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
	2363 YVON THIBOUTOT	(506) 775-6462			79.22	0.00	1980.61	0.00	0.00	2059.83
	1326 ROSE THOMPSON	(506) 524-7189			1142.90	843.66	429.07	696.08	947.48	4059.19
D	1186 DWAYNE THOMPSON	(506) 743-3580			1714.72	0.00	0.00	0.00	0.00	1714.72
	M1104 George Travis	000-0000		-1.12	0.00	0.00	0.00	0.00	0.00	-1.12
	M2246 Tony Trecartin	(506) 622-3404		-1.90	0.00	0.00	0.00	0.00	0.00	-1.90
D	M1757 Gerald Underhill	(506) 836-2380			0.00	0.00	0.00	0.00	60.22	60.22
D	M2103 Gordon Underhill	843-6362			0.00	233.67	0.00	0.00	0.00	233.67
C	M2293 Ira Underhill	(506) 626-4818		-0.01	0.00	0.00	0.00	0.00	0.00	-0.01
	M1763 Burton Vanderbeck	(506) 622-2229		-3.00	0.00	0.00	0.00	0.00	0.00	-3.00
	M2087 Greg Vautour	(506) 625-3083		-528.16	499.49	0.00	0.00	0.00	0.00	-28.67
	M2106 Gregg Vautor (non active)	000-0000		-10.92	0.00	0.00	0.00	0.00	0.00	-10.92
D	1595 YV WELDING LTD	000-0000			27.54	0.00	0.00	0.00	0.00	27.54
D	1806 MARIE VAUTOUR	(506) 876-2545			603.71	0.00	0.00	0.00	0.00	603.71
D	2374 GORDON KEELING	(506) 785-6705			200.11	0.00	0.00	0.00	0.00	200.11
	M1160 Liz & Stephen Connors	(506) 352-0787		-2.07	0.00	0.00	0.00	0.00	0.00	-2.07
	M2098 Greg Vatur (non active)	000-0000		-29.58	0.00	0.00	0.00	0.00	0.00	-29.58
	M2146 Eric Walls	000-0000		-4.66	0.00	0.00	0.00	0.00	0.00	-4.66
	1658 JOHN VAUTOUR	(506) 523-5700			719.86	599.18	646.59	18.36	1140.92	3124.91
D	2330 RONALD WALSH	(506) 523-9466			0.00	0.00	7.78	0.00	0.00	7.78
\$	M1398 Gene Walsh	(506) 228-4971			1313.28	643.76	619.00	619.00	30950.06	34145.10
D	M1473 Mel Ward	(506) 622-5485			0.00	0.00	0.00	0.00	176.05	176.05
	M2229 Jason Ward			-0.30	0.00	0.00	0.00	0.00	0.00	-0.30
	2238 WARREN TRUCK CENTER	5065239125			3548.42	2355.47	0.00	0.00	0.00	5903.89
	M2089 Lucas Warren	(506) 625-2301		-3.66	0.00	0.00	0.00	0.00	0.00	-3.66
	M2286 Derick Watt	000-0000		-7.38	0.00	0.00	0.00	0.00	0.00	-7.38
D	M2244 Blake & Ellen Waye	(506) 622-5180			0.00	0.00	796.08	0.00	0.00	796.08
	1652 WARMAN'S WELDING	(506) 524-9180			4693.75	4283.02	5661.15	4010.65	7618.16	26266.73
	M2137 Harry Bonin/Jean Westbrook	(416) 826-2104		-0.37	0.00	0.00	0.00	0.00	0.00	-0.37
	M1796 Valerie Whitney	(506) 836-7712		-9.23	0.00	0.00	0.00	0.00	0.00	-9.23
	M1594 Betty & Robert Wiebe	(506) 228-0099			788.39	520.63	0.00	0.00	0.00	1309.02
	M1628 Williston's Auto World	(506) 773-4444			1803.14	0.00	0.00	0.00	0.00	1803.14
	M2190 David Williston	(506) 228-4661		-21.19	0.00	0.00	0.00	0.00	0.00	-21.19
D	1301 WEST BRANCH FEEDS	(506) 523-9038			1981.68	0.00	0.00	0.00	0.00	1981.68

I : Inactive Customer, C : COD, \$: Exceed Credit Limit, D : Late Invoice(s)

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AGED BALANCE

M & F LeBlanc Oil Ltd

SUMMARY, AGING SPLIT BY 30 DAYS

AGED BY INVOICE DATE USING REPORT DATE: 2026/02/28, GL DATE: 2026/02/28

		CUSTOMER	BUDGET	NON USED CREDIT	< 30 DAYS	31 - 60 DAYS	61 - 90 DAYS	91 - 120 DAYS	121& + DAYS	TOTAL
		M1631 Cynthia Wylie	(506) 624-9341		1189.28	0.00	0.00	0.00	0.00	1189.28
C		M2174 Mo & Wendy Yehia	(506) 626-4883	-4.09	0.00	0.00	0.00	0.00	0.00	-4.09
	\$D	M1099 Gilbert & Diane Young	(506) 773-3813		0.00	0.00	0.00	0.00	29913.29	29913.29
		M1627 Craig & Jessica Young	(506) 778-8195		47.54	23.30	0.00	1164.97	0.00	1235.81
		M2155 Mark Young	000-0000		50.36	24.69	23.74	23.74	1187.07	1309.60
	\$	M2216 Diane C. Young	(506) 624-8287		507.60	976.25	512.96	223.92	12437.62	14658.35
BUDGET PLAN TOTAL				0.00	0.00	0.00	0.00	0.00	0.00	0.00
OUTSIDE BUDGETS TOTAL				-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96
GRAND TOTAL				-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96
				-0.28 %	28.68 %	25.75 %	25.28 %	11.79 %	8.78 %	
TOTAL CREDIT				-37,627.21	0.00	0.00	0.00	-523.89	-1,845.90	-39,997.00
TOTAL DEBIT					3,873,751.47	3,478,141.86	3,415,119.12	1,593,605.38	1,187,961.13	13,548,578.96
GRAND TOTAL				-37,627.21	3,873,751.47	3,478,141.86	3,415,119.12	1,593,081.49	1,186,115.23	13,508,581.96

Missing Customers – Top 10

Rank	Customer ID	Customer	AR-PDF Balance (\$)	PetroPlus Balance (\$)	Overstatement (\$)
1	4188	LA COOPERATIVE DE POINTE-SAPIN LTEE	663,198.78	NOT FOUND	663,198.78
2	4086	GREEN COAST ENERGY	313,486.81	NOT FOUND	313,486.81
3	3434	KINGSTON'S FUELS LTD	246,283.56	NOT FOUND	246,283.56
4	3401	KENNETH ROBINSON FUEL LTD	237,700.72	NOT FOUND	237,700.72
5	5050	BERTRAND POULIOT INC.	210,040.04	NOT FOUND	210,040.04
6	3570	HILLTOP VARIETY STORE	197,134.29	NOT FOUND	197,134.29
7	3483	SMEARER SALES AND SERVICE	193,779.71	NOT FOUND	193,779.71
8	5432	AUTHORITE PORTUAIRE SAINT-EDOUARD	171,464.92	NOT FOUND	171,464.92
9	4465	NORTHEAST FUELS CO. LTD	170,277.09	NOT FOUND	170,277.09
10	3398	JMC EPICERIE	155,594.26	NOT FOUND	155,594.26
Top 10 Total:			2,558,960.18	-	2,558,960.18

Mismatched Customers – Top 10

Rank	Customer ID	Customer	AR-PDF Balance (\$)	PetroPlus Balance (\$)	Overstatement (\$)
1	1024	MIC MAC BUILDING SUPPLIES	1,860,069.32	571,126.21	1,288,943.11
2	4887	LAKEVILLE VARIETY	580,090.21	(6,942.57)	587,032.78
3	3197	MODERN CONSTRUCTION	519,760.69	25,296.95	494,463.74
4	1028	ENTREPRISE ST-LOUIS	517,997.05	29,097.66	488,899.39
5	3183	PHILLIPS BROTHERS	503,759.48	88,146.54	415,612.94
6	4946	INDIAN ISLAND BAND COUNCIL	399,026.27	16,050.97	382,975.30
7	2523	ASM TRANSPORT	388,384.26	10,168.53	378,215.73
8	4464	VYE CONSTRUCTION & PAVING INC.	395,305.77	20,905.11	374,400.66
9	2481	ROCKWOOD TRANSPORTATION	348,730.34	0.20	348,730.14
10	3257	CHOCKPISH HARBOUR AUTHORITIES	326,089.08	(346.75)	326,435.83
Top 10 Total:			5,839,212.47	753,502.85	5,085,709.62

Appendix F – External Accountant FY25 Financials

M & F LEBLANC OIL LTD.

RICHIBUCTO, N.B.

FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of M & F LeBlanc Oil Ltd.

We have reviewed the accompanying financial statements of M & F LeBlanc Oil Ltd. that comprise the balance sheet as at April 30, 2025, and the statements of income, deficit and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of M & F LeBlanc Oil Ltd. as at April 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

Moncton, N.B.

December 3, 2025

.....Allain & Associates.....

ALLAIN & ASSOCIATES

CHARTERED PROFESSIONAL ACCOUNTANTS

M & F LEBLANC OIL LTD.

BALANCE SHEET

(Unaudited)

AS AT APRIL 30, 2025

ASSETS

	<u>2025</u>	<u>2024</u>
Current		
Cash	\$ 162,696	\$ 107,573
Accounts receivable (Note 2)	11,541,793	11,156,669
Inventory	411,826	623,524
Due from shareholder	-	55,100
Promissory note	-	524,998
Prepaid expenses	19,618	19,657
	<u>12,135,933</u>	<u>12,487,521</u>
Cash value of life insurance	70,421	65,215
Due from related party (Note 3)	-	15,661
Long term receivable (Note 4)	198,094	198,094
Property, plant and equipment (Note 5)	1,034,870	802,981
Goodwill	104,125	104,125
	<u>\$ 13,543,443</u>	<u>\$ 13,673,597</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

BALANCE SHEET

(Unaudited)

AS AT APRIL 30, 2025

LIABILITIES

	<u>2025</u>	<u>2024</u>
Current		
Bank overdraft	\$ 143,832	\$ 211,295
Line of credit (Note 6)	6,885,000	4,945,000
Accounts payable and accrued liabilities (Note 7)	1,562,106	3,198,600
Income taxes payable	268,775	295,228
Current portion of long-term debt (Note 8)	227,876	144,050
Redeemable preferred shares, issued in a tax planning arrangement (Note 10)	-	524,910
	<u>9,087,589</u>	<u>9,319,083</u>
Long-term debt (Note 8)	943,371	837,437
Due to related party (Note 9)	289,839	-
Redeemable preferred shares, issued in a tax planning arrangement (Note 10)	3,703,751	3,703,751
	<u>14,024,550</u>	<u>13,860,271</u>

SHAREHOLDERS' DEFICIENCY

Share capital (Note 10)	100	100
Deficit	<u>(481,207)</u>	<u>(186,774)</u>
	<u>(481,107)</u>	<u>(186,674)</u>
	<u>\$ 13,543,443</u>	<u>\$ 13,673,597</u>

APPROVED ON BEHALF OF THE BOARD

..... Director

..... Director

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF INCOME

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
Revenues	\$ 22,484,932	\$ 33,455,165
Cost of sales		
Purchases	20,583,295	31,356,058
Wages and benefits	813,130	823,050
	<u>21,396,425</u>	<u>32,179,108</u>
Gross margin	<u>1,088,507</u>	<u>1,276,057</u>
Expenses		
Advertising and promotion	31,185	33,954
Amortization	124,490	121,508
Bad debt expense	18,483	136,375
Heat and light	5,871	5,031
Insurance	100,420	85,505
Interest and bank charges	505,619	463,436
Interest on long-term debt	61,243	72,601
Maintenance and repairs	23,557	12,134
Office expenses	12,034	17,760
Professional fees	37,607	82,664
Rent	7,200	7,200
Taxes and permits	9,582	21,789
Telephone	23,254	15,977
	<u>960,545</u>	<u>1,075,934</u>
Income from operations	<u>127,962</u>	<u>200,123</u>
Other income:		
Gain on disposal of assets	118,695	5,082
Gain on cash value of life insurance	5,206	5,869
Dividend income from Green Coast Energy Ltd.	-	3,809,990
	<u>123,901</u>	<u>3,820,941</u>
Income before income taxes	251,863	4,021,064
Income taxes	<u>21,309</u>	<u>295,228</u>
Net income for the year	<u>\$ 230,554</u>	<u>\$ 3,725,836</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF RETAINED EARNINGS (DEFICIT)

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
Retained earnings, beginning of year	\$ (186,774)	\$ (2,058,183)
Net income for the year	230,554	3,725,836
Premium on redemption of Class AA preferred shares (note 10)	<u>(524,987)</u>	<u>(1,854,427)</u>
Deficit, end of year	<u><u>\$ (481,207)</u></u>	<u><u>\$ (186,774)</u></u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF CASH FLOW

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
OPERATING ACTIVITIES		
Net income for the year	\$ 230,554	\$ 3,725,836
Add: Non cash charges		
Amortization	124,490	121,508
Gain on disposal of property, plant and equipment	(118,695)	(5,082)
	<u>236,349</u>	<u>3,842,262</u>
Changes in non cash working capital		
Accounts receivable	(385,124)	(953,688)
Inventory	211,698	(241,550)
Prepaid expenses	39	9,869
Due from shareholder	55,100	(55,100)
Promissory note	524,998	(524,998)
Accounts payable and accrued liabilities	(1,636,494)	387,641
Income taxes payable	(26,453)	85,876
	<u>(1,019,887)</u>	<u>2,550,312</u>
FINANCING ACTIVITIES		
Increase in bank line of credit	1,940,000	205,377
Repayment of long-term debt	(203,451)	(908,630)
Proceeds from long-term debt	393,211	860,000
Long term receivable	-	100,000
Issue of Class AA common shares	-	100
Redemption of Class AA preferred shares	(524,910)	(1,274,324)
Premium on share redemption	(524,987)	(1,854,427)
Due to related party	289,839	-
	<u>1,369,702</u>	<u>(2,871,904)</u>
INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(436,484)	(8,717)
Proceeds from disposal of property, plant and equipment	198,800	9,081
Net change in investment	(5,206)	(5,858)
Due from related party	15,661	(20,800)
Due from subsidiary company	-	175,000
	<u>(227,229)</u>	<u>148,706</u>
Increase (decrease) in cash and cash equivalents	122,586	(172,886)
Cash and cash equivalents, beginning of year	(103,722)	69,164
Cash and cash equivalents, end of year	<u>\$ 18,864</u>	<u>\$ (103,722)</u>
Cash and cash equivalents, represented by:		
Cash	\$ 162,696	\$ 107,573
Bank overdraft	(143,832)	(211,295)
	<u>\$ 18,864</u>	<u>\$ (103,722)</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

The company was incorporated under the laws of the province of New Brunswick on April 13, 2000. Its main business activity is operating a fuel distributing company.

1. Summary of significant accounting policies

Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for private enterprises (ASPE) and include the following significant accounting policies:

Cash and cash equivalents

The Company's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn.

Use of estimates

When preparing financial statements in accordance with ASPE, management is required to make certain estimates and assumptions relating to the:

Reported amounts of revenue and expenses for the year;
Reported amounts of assets and liabilities; and
Disclosure of contingent assets and liabilities at the report date.

Assumptions are based on a number of factors, including historical experience, current events and actions that the Company may undertake in future, and other assumptions believed reasonable under the circumstances. These estimates are periodically reviewed and, accordingly, adjustments made to these estimates are taken into income in the year in which it is determined. These estimates are subject to measurement uncertainty, and actual results may therefore differ from those estimates. Estimates are used when accounting for certain items, such as useful life of property, plant and equipment, allowance for doubtful accounts, and provisions for slow-moving inventories,

Revenue recognition

The Company recognizes revenue when all the following conditions are met:
Services are provided or products are delivered to customers.
There is clear evidence that an arrangement exists.
Amounts are fixed or can be determined.
The ability to collect is reasonably assured.
There are no significant obligations for future performance.

Inventory

Inventories, consisting of diesel and gasoline, are measured at the lower of cost and net realizable value. Cost is determined using the weighted average method and includes purchase and transportation costs. Net realizable value is the estimated selling price less costs to sell.

Inventory consisting of parts and supplies held for repair and maintenance. It is not for resale and is measured at the lower of cost and replacement value. Cost is determined using the first-in-first-out (FIFO) method.

Income taxes

The Company utilizes the taxes payable method of accounting for income taxes.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

1. Summary of significant accounting policies (continued)

Property, plant and equipment

Property, plant and equipment is recorded at cost. Amortization is provided annually at the following rates and methods over the estimated useful lives of the assets, except in the year of acquisition when one-half of the rate is used:

Building	4%	declining balance
Paving	8%	declining balance
Equipment	20%	declining balance
Signs	20%	declining balance
Computer equipment and software	30%	declining balance
Vehicles	30%	declining balance
Tanks	10%	declining balance

The Company reviews for impairment of property, plant and equipment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

Goodwill

Goodwill represents the future economic benefits arising from assets acquired in a business combination that are not individually identified and separately recognized. Goodwill is not amortized but is instead tested for impairment whenever events or changes in circumstances indicate that the fair value of the reporting unit to which the goodwill is assigned may be less than its carrying amount. When the carrying amount of a reporting unit exceeds its fair value, a goodwill impairment loss is recognized in income in an amount equal to the excess.

Cash surrender value of life insurance policy

The cash surrender value of life insurance policy for which the company is the owner and beneficiary is accounted for as an asset, measured according to the amount that would be received upon termination of the policy prior to the death of the insured. The net amount of the insurance premiums and the total amount of the change in the surrender value over the period is recognized in expenses or in other revenues, as applicable.

Financial instruments

Initial measurement

Except for retractable or mandatorily redeemable shares, as specified below, the company initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated and exchanged in related party transactions, except for those that involve parties whose sole relationship with the company is in the capacity of management, are initially measured at cost, with the exception of investments in equity instruments quoted in an active market, which are measured at fair value.

Subsequent measurement

The company subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in the fair value of these financial instruments are recognized in income in the period incurred.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

1. Summary of significant accounting policies (continued)

Financial instruments (continued)

Financial assets measured at amortized cost using the straight-line method include cash, trade and other receivables, except for accounts receivable from a company under common control.

Accounts receivable from a company under common control are recognized at cost.

Retractable or mandatorily redeemable shares issued in a tax planning arrangement

The company chose to present retractable or mandatorily redeemable shares issued in a tax planning arrangement as a separate line item in the equity section when all of the following conditions are met:

- control of the company is retained by the shareholders receiving the shares;
- the company receives no consideration, or only shares of the company are exchanged in the arrangement;
- no other written or oral arrangement exists that gives the holder of the shares the contractual right to require the company to redeem the shares on a fixed or determinable date or within a fixed or determinable period.

These shares are initially and subsequently presented at par, stated or assigned value. The issued shares are classified as a financial liability when any of the conditions are not met, and are initially and subsequently measured at their redemption amount. Any resulting adjustment is recognized in retained earnings.

Impairment

For financial assets measured at cost or amortized cost, the company determines whether there are indications of possible impairment. When there is an indication of impairment, and the company determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. A previously recognized impairment loss may be reversed. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

2. Accounts receivable	<u>2025</u>	<u>2024</u>
Accounts receivable	\$ 11,541,693	\$ 11,156,569
Shares subscription receivable	100	100
	<u>\$ 11,541,793</u>	<u>\$ 11,156,669</u>
3. Due from related party	<u>2025</u>	<u>2024</u>
Amounts receivable from related parties represents advances made to related companies with common shareholders and directors. These amounts are unsecured, non-interest bearing and have no set terms of repayment.		
LeBlanc Oil Ltd.	<u>\$ -</u>	<u>\$ 15,661</u>

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

4. Long term receivable

Amounts receivable will be repaid with rebates earned based on the volume of fuel purchases for the year. There are no fixed terms for the repayment of this loan.

5. Property, plant and equipment

			2025	2024
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 68,698	\$ -	\$ 68,698	\$ 68,698
Building	610,602	254,153	356,449	371,301
Paving	57,769	33,502	24,267	21,421
Equipment	515,443	331,890	183,553	22,522
Signs	90,817	64,588	26,229	5,689
Computer equipment and software	49,740	43,276	6,464	9,234
Vehicles	1,241,291	972,166	269,125	192,910
Tanks	264,065	163,980	100,085	111,206
	<u>\$ 2,898,425</u>	<u>\$ 1,863,555</u>	<u>\$ 1,034,870</u>	<u>\$ 802,981</u>

6. Line of credit

The company has an operating line of credit from TD bank of \$7,000,000 for interest at prime plus 1%. This line of credit is secured by all land and buildings of the company having book value of \$449,414, first charge on rents, assignment of fire insurance of \$510,000 and guaranteed by the shareholder.

Under the agreement between the company and its bankers, the company is required to maintain certain financial ratios to preserve the amount available under the credit facility. As at April 30, 2025, the company was not in compliance with this requirement.

7. Accounts payable and accrued liabilities

	2025	2024
Accounts payable	\$ 677,469	\$ 2,745,888
Due to government agencies	645,166	411,650
Due to Sheaves Capital	168,750	-
Accrued liabilities	70,721	41,062
	<u>\$ 1,562,106</u>	<u>\$ 3,198,600</u>

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

8. Long-term debt	<u>2025</u>	<u>2024</u>
Mack Financial Services, repayable in monthly instalments of \$4,340, bearing interest at 6.15%, and secured by vehicles with a carrying amount of \$190,162. The loan matures in April 2030.	\$ 223,683	\$ -
TD Bank, repayable in monthly instalments of \$3,353, bearing interest at 5.70%, and secured by equipment with a carrying amount of \$165,537. The loan matures in December 2029.	159,785	-
CBDC, repayable in monthly instalments of \$5,010, bearing interest at 7.50%, and secured by a promissory note from the Company and a personal guarantee from the shareholder. The loan matures in May 2028.	113,706	211,001
TD Bank, repayable in monthly instalments of \$2,833, bearing interest at prime plus 0%, with security and guarantees consistent with those described in Note 6. The loan matures in June 2028.	447,668	481,668
TD Bank, repayable in monthly instalments of \$6,963, bearing interest at prime plus 0%, and secured by vehicles with a carrying amount of \$64,731. The loan matures in June 2028.	234,801	300,012
Financing cost	(8,396)	(11,194)
	<u>1,171,247</u>	<u>981,487</u>
Current portion of long-term debt	227,876	144,050
	<u>\$ 943,371</u>	<u>\$ 837,437</u>

The principal payments due for the next five years are estimated as follows:

Year 2026	\$ 227,876
2027	239,883
2028	193,172
2029	131,145
2030	109,901

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

9. Due to related party **2025** **2024**

Amounts due to related parties represent inter-company advances from companies related through common shareholders and directors. This amount is unsecured, non-interest bearing and have no fixed term of repayment. The related parties has waived the right to demand payment for a year.

LeBlanc Oil Ltd.	\$ 289,839	\$ -
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10. Issued share capital **2025** **2024**

Shares presented as financial liabilities. Issued in a tax planning arrangement.

5,000 Class C-2.2 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$80 per share	\$ 400,000	\$ 400,000
--	------------	------------

4,857,141 Class C-2.3 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$0.18 per share	874,286	874,286
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10,000 Class C-2.4 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$5 per share	50,000	50,000
--	--------	--------

50 Class AA preferred shares (61 as at April 30, 2024), non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$47,589 per share (a)	2,379,465	2,904,375
	3,703,751	4,228,661

Less: Current portion	-	524,910
	\$ 3,703,751	\$ 3,703,751

Other shares

100 Class AA common shares	\$ 100	\$ 100
----------------------------	--------	--------

(a) The Class AA preferred shares were issued as part of a tax freeze on the company's Class A common shares in 2024.

During the year, the company redeemed 11 Class AA preferred shares for a cash consideration of \$524,910. This transactions between related parties were concluded outside the normal course of operations.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

11. Income taxes	<u>2025</u>	<u>2024</u>
The reconciliation of income taxes is as follows:		
Income before income taxes	\$ 251,863	\$ 4,021,064
Statutory rates	11.50%	11.50%
Expected income tax expense	<u>28,964</u>	<u>462,422</u>
Effect on income tax expense of:		
Amortization difference between accounting and tax purposes	(11,382)	4,657
Expenditures not deductible for tax purposes	2,616	2,843
Unrealized gain adjustment	(599)	(675)
Taxable dividends deducted under section 112	-	(438,149)
Refundable dividend tax on hand	-	(374,330)
Taxable capital gains	1,710	634,887
Statutory rate adjustment	<u>-</u>	<u>3,574</u>
Income taxes expense	<u><u>\$ 21,309</u></u>	<u><u>\$ 295,228</u></u>

12. Financial instruments

Credit risk

The Company's exposure to credit risk is principally derived from cash and cash equivalents, and accounts receivable.

The Company maintains cash and cash equivalents with major financial institutions. Management considers the risk of non-performance of these instruments to be remote.

The Company provides credit to its clients in the normal course of business. As at April 30, 2025, no clients represented more than 20% of the total trade receivables. Management performs an ongoing credit review of all customers and establishes allowances for doubtful accounts when the amounts are not collectible. There has been no change to the risk exposures from last year.

Liquidity risk

Liquidity risk is dependent on receipt of funds from sales and continued access to sufficient credit facilities to be able to pay our liabilities as they become due. There has been no change to the risk exposures from last year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The company is exposed to interest rate risk on its fixed and floating rate financial instruments. Fixed-interest instruments subject the company to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. Floating rate instruments subject the company to related cash flow risk. There has been no change to the risk exposures from last year.

13. Comparative figures

Certain figures for 2024 have been reclassified for comparative purposes to conform with current year presentation.

Appendix G – Company FY25 Financials

M & F LEBLANC OIL LTD.

RICHIBUCTO, N.B.

FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of M & F LeBlanc Oil Ltd.

We have reviewed the accompanying financial statements of M & F LeBlanc Oil Ltd. that comprise the balance sheet as at April 30, 2025, and the statements of income, deficit and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of M & F LeBlanc Oil Ltd. as at April 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for private enterprises.

Moncton, N.B.
December 3, 2025

..... *Allain & Associates*
ALLAIN & ASSOCIATES
CHARTERED PROFESSIONAL ACCOUNTANTS

M & F LEBLANC OIL LTD.

BALANCE SHEET

(Unaudited)

AS AT APRIL 30, 2025

ASSETS

	<u>2025</u>	<u>2024</u>
Current		
Cash	\$ 162,696	\$ 107,573
Accounts receivable (Note 2)	11,541,793	11,156,669
Inventory	411,826	623,524
Due from shareholder	-	55,100
Promissory note	-	524,998
Prepaid expenses	19,618	19,657
	<u>12,135,933</u>	<u>12,487,521</u>
Cash value of life insurance	70,421	65,215
Due from related party (Note 3)	-	15,661
Long term receivable (Note 4)	198,094	198,094
Property, plant and equipment (Note 5)	1,034,870	802,981
Goodwill	104,125	104,125
	<u>\$ 13,543,443</u>	<u>\$ 13,673,597</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

BALANCE SHEET

(Unaudited)

AS AT APRIL 30, 2025

LIABILITIES

	<u>2025</u>	<u>2024</u>
Current		
Bank overdraft	\$ 143,832	\$ 211,295
Line of credit (Note 6)	6,885,000	4,945,000
Accounts payable and accrued liabilities (Note 7)	1,562,106	3,198,600
Income taxes payable	268,775	295,228
Current portion of long-term debt (Note 8)	227,876	144,050
Redeemable preferred shares, issued in a tax planning arrangement (Note 10)	-	524,910
	<u>9,087,589</u>	<u>9,319,083</u>
Long-term debt (Note 8)	943,371	837,437
Due to related party (Note 9)	289,839	-
Redeemable preferred shares, issued in a tax planning arrangement (Note 10)	3,703,751	3,703,751
	<u>14,024,550</u>	<u>13,860,271</u>

SHAREHOLDERS' DEFICIENCY

Share capital (Note 10)	100	100
Deficit	<u>(481,207)</u>	<u>(186,774)</u>
	<u>(481,107)</u>	<u>(186,674)</u>
	<u>\$ 13,543,443</u>	<u>\$ 13,673,597</u>

APPROVED ON BEHALF OF THE BOARD

X

..... Director

..... Director

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF INCOME

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
Revenues	\$ 34,484,932	\$ 33,455,165
Cost of sales		
Purchases	32,583,295	31,356,058
Wages and benefits	813,130	823,050
	<u>33,396,425</u>	<u>32,179,108</u>
Gross margin	<u>1,088,507</u>	<u>1,276,057</u>
Expenses		
Advertising and promotion	31,185	33,954
Amortization	124,490	121,508
Bad debt expense	18,483	136,375
Heat and light	5,871	5,031
Insurance	100,420	85,505
Interest and bank charges	505,619	463,436
Interest on long-term debt	61,243	72,601
Maintenance and repairs	23,557	12,134
Office expenses	12,034	17,760
Professional fees	37,607	82,664
Rent	7,200	7,200
Taxes and permits	9,582	21,789
Telephone	23,254	15,977
	<u>960,545</u>	<u>1,075,934</u>
Income from operations	<u>127,962</u>	<u>200,123</u>
Other income:		
Gain on disposal of assets	118,695	5,082
Gain on cash value of life insurance	5,206	5,869
Dividend income from Green Coast Energy Ltd.	-	3,809,990
	<u>123,901</u>	<u>3,820,941</u>
Income before income taxes	251,863	4,021,064
Income taxes	<u>21,309</u>	<u>295,228</u>
Net income for the year	<u>\$ 230,554</u>	<u>\$ 3,725,836</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF RETAINED EARNINGS (DEFICIT)

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
Retained earnings, beginning of year	\$ (186,774)	\$ (2,058,183)
Net income for the year	230,554	3,725,836
Premium on redemption of Class AA preferred shares (note 10)	<u>(524,987)</u>	<u>(1,854,427)</u>
Deficit, end of year	<u><u>\$ (481,207)</u></u>	<u><u>\$ (186,774)</u></u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

STATEMENT OF CASH FLOW

(Unaudited)

FOR THE YEAR ENDED APRIL 30, 2025

	<u>2025</u>	<u>2024</u>
OPERATING ACTIVITIES		
Net income for the year	\$ 230,554	\$ 3,725,836
Add: Non cash charges		
Amortization	124,490	121,508
Gain on disposal of property, plant and equipment	(118,695)	(5,082)
	<u>236,349</u>	<u>3,842,262</u>
Changes in non cash working capital		
Accounts receivable	(385,124)	(953,688)
Inventory	211,698	(241,550)
Prepaid expenses	39	9,869
Due from shareholder	55,100	(55,100)
Promissory note	524,998	(524,998)
Accounts payable and accrued liabilities	(1,636,494)	387,641
Income taxes payable	(26,453)	85,876
	<u>(1,019,887)</u>	<u>2,550,312</u>
FINANCING ACTIVITIES		
Increase in bank line of credit	1,940,000	205,377
Repayment of long-term debt	(203,451)	(908,630)
Proceeds from long-term debt	393,211	860,000
Long term receivable	-	100,000
Issue of Class AA common shares	-	100
Redemption of Class AA preferred shares	(524,910)	(1,274,324)
Premium on share redemption	(524,987)	(1,854,427)
Due to related party	289,839	-
	<u>1,369,702</u>	<u>(2,871,904)</u>
INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(436,484)	(8,717)
Proceeds from disposal of property, plant and equipment	198,800	9,081
Net change in investment	(5,206)	(5,858)
Due from related party	15,661	(20,800)
Due from subsidiary company	-	175,000
	<u>(227,229)</u>	<u>148,706</u>
Increase (decrease) in cash and cash equivalents	122,586	(172,886)
Cash and cash equivalents, beginning of year	(103,722)	69,164
Cash and cash equivalents, end of year	<u>\$ 18,864</u>	<u>\$ (103,722)</u>
Cash and cash equivalents, represented by:		
Cash	\$ 162,696	\$ 107,573
Bank overdraft	(143,832)	(211,295)
	<u>\$ 18,864</u>	<u>\$ (103,722)</u>

The accompanying notes are an integral part of these financial statements.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

The company was incorporated under the laws of the province of New Brunswick on April 13, 2000. Its main business activity is operating a fuel distributing company.

1. Summary of significant accounting policies

Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for private enterprises (ASPE) and include the following significant accounting policies:

Cash and cash equivalents

The Company's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn.

Use of estimates

When preparing financial statements in accordance with ASPE, management is required to make certain estimates and assumptions relating to the:

Reported amounts of revenue and expenses for the year;

Reported amounts of assets and liabilities; and

Disclosure of contingent assets and liabilities at the report date.

Assumptions are based on a number of factors, including historical experience, current events and actions that the Company may undertake in future, and other assumptions believed reasonable under the circumstances. These estimates are periodically reviewed and, accordingly, adjustments made to these estimates are taken into income in the year in which it is determined. These estimates are subject to measurement uncertainty, and actual results may therefore differ from those estimates. Estimates are used when accounting for certain items, such as useful life of property, plant and equipment, allowance for doubtful accounts, and provisions for slow-moving inventories,

Revenue recognition

The Company recognizes revenue when all the following conditions are met:

Services are provided or products are delivered to customers.

There is clear evidence that an arrangement exists.

Amounts are fixed or can be determined.

The ability to collect is reasonably assured.

There are no significant obligations for future performance.

Inventory

Inventories, consisting of diesel and gasoline, are measured at the lower of cost and net realizable value. Cost is determined using the weighted average method and includes purchase and transportation costs. Net realizable value is the estimated selling price less costs to sell.

Inventory consisting of parts and supplies held for repair and maintenance. It is not for resale and is measured at the lower of cost and replacement value. Cost is determined using the first-in-first-out (FIFO) method.

Income taxes

The Company utilizes the taxes payable method of accounting for income taxes.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

1. Summary of significant accounting policies (continued)

Property, plant and equipment

Property, plant and equipment is recorded at cost. Amortization is provided annually at the following rates and methods over the estimated useful lives of the assets, except in the year of acquisition when one-half of the rate is used:

Building	4%	declining balance
Paving	8%	declining balance
Equipment	20%	declining balance
Signs	20%	declining balance
Computer equipment and software	30%	declining balance
Vehicles	30%	declining balance
Tanks	10%	declining balance

The Company reviews for impairment of property, plant and equipment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

Goodwill

Goodwill represents the future economic benefits arising from assets acquired in a business combination that are not individually identified and separately recognized. Goodwill is not amortized but is instead tested for impairment whenever events or changes in circumstances indicate that the fair value of the reporting unit to which the goodwill is assigned may be less than its carrying amount. When the carrying amount of a reporting unit exceeds its fair value, a goodwill impairment loss is recognized in income in an amount equal to the excess.

Cash surrender value of life insurance policy

The cash surrender value of life insurance policy for which the company is the owner and beneficiary is accounted for as an asset, measured according to the amount that would be received upon termination of the policy prior to the death of the insured. The net amount of the insurance premiums and the total amount of the change in the surrender value over the period is recognized in expenses or in other revenues, as applicable.

Financial instruments

Initial measurement

Except for retractable or mandatorily redeemable shares, as specified below, the company initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated and exchanged in related party transactions, except for those that involve parties whose sole relationship with the company is in the capacity of management, are initially measured at cost, with the exception of investments in equity instruments quoted in an active market, which are measured at fair value.

Subsequent measurement

The company subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in the fair value of these financial instruments are recognized in income in the period incurred.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

1. Summary of significant accounting policies (continued)

Financial instruments (continued)

Financial assets measured at amortized cost using the straight-line method include cash, trade and other receivables, except for accounts receivable from a company under common control.

Accounts receivable from a company under common control are recognized at cost.

Retractable or mandatorily redeemable shares issued in a tax planning arrangement

The company chose to present retractable or mandatorily redeemable shares issued in a tax planning arrangement as a separate line item in the equity section when all of the following conditions are met:

- control of the company is retained by the shareholders receiving the shares;
- the company receives no consideration, or only shares of the company are exchanged in the arrangement;
- no other written or oral arrangement exists that gives the holder of the shares the contractual right to require the company to redeem the shares on a fixed or determinable date or within a fixed or determinable period.

These shares are initially and subsequently presented at par, stated or assigned value. The issued shares are classified as a financial liability when any of the conditions are not met, and are initially and subsequently measured at their redemption amount. Any resulting adjustment is recognized in retained earnings.

Impairment

For financial assets measured at cost or amortized cost, the company determines whether there are indications of possible impairment. When there is an indication of impairment, and the company determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. A previously recognized impairment loss may be reversed. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

2. Accounts receivable	<u>2025</u>	<u>2024</u>
Accounts receivable	\$ 11,541,693	\$ 11,156,569
Shares subscription receivable	100	100
	<u>\$ 11,541,793</u>	<u>\$ 11,156,669</u>
3. Due from related party	<u>2025</u>	<u>2024</u>
Amounts receivable from related parties represents advances made to related companies with common shareholders and directors. These amounts are unsecured, non-interest bearing and have no set terms of repayment.		
LeBlanc Oil Ltd.	<u>\$ -</u>	<u>\$ 15,661</u>

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

4. Long term receivable

Amounts receivable will be repaid with rebates earned based on the volume of fuel purchases for the year. There are no fixed terms for the repayment of this loan.

5. Property, plant and equipment

			2025	2024
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 68,698	\$ -	\$ 68,698	\$ 68,698
Building	610,602	254,153	356,449	371,301
Paving	57,769	33,502	24,267	21,421
Equipment	515,443	331,890	183,553	22,522
Signs	90,817	64,588	26,229	5,689
Computer equipment and software	49,740	43,276	6,464	9,234
Vehicles	1,241,291	972,166	269,125	192,910
Tanks	264,065	163,980	100,085	111,206
	<u>\$ 2,898,425</u>	<u>\$ 1,863,555</u>	<u>\$ 1,034,870</u>	<u>\$ 802,981</u>

6. Line of credit

The company has an operating line of credit from TD bank of \$7,000,000 for interest at prime plus 1%. This line of credit is secured by all land and buildings of the company having book value of \$449,414, first charge on rents, assignment of fire insurance of \$510,000 and guaranteed by the shareholder.

Under the agreement between the company and its bankers, the company is required to maintain certain financial ratios to preserve the amount available under the credit facility. As at April 30, 2025, the company was not in compliance with this requirement.

7. Accounts payable and accrued liabilities

	2025	2024
Accounts payable	\$ 677,469	\$ 2,745,888
Due to government agencies	645,166	411,650
Due to Paul-Emile LeBlanc	168,750	-
Accrued liabilities	70,721	41,062
	<u>\$ 1,562,106</u>	<u>\$ 3,198,600</u>

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

8. Long-term debt	<u>2025</u>	<u>2024</u>
Mack Financial Services, repayable in monthly instalments of \$4,340, bearing interest at 6.15%, and secured by vehicles with a carrying amount of \$190,162. The loan matures in April 2030.	\$ 223,683	\$ -
TD Bank, repayable in monthly instalments of \$3,353, bearing interest at 5.70%, and secured by equipment with a carrying amount of \$165,537. The loan matures in December 2029.	159,785	-
CBDC, repayable in monthly instalments of \$5,010, bearing interest at 7.50%, and secured by a promissory note from the Company and a personal guarantee from the shareholder. The loan matures in May 2028.	113,706	211,001
TD Bank, repayable in monthly instalments of \$2,833, bearing interest at prime plus 0%, with security and guarantees consistent with those described in Note 6. The loan matures in June 2028.	447,668	481,668
TD Bank, repayable in monthly instalments of \$6,963, bearing interest at prime plus 0%, and secured by vehicles with a carrying amount of \$64,731. The loan matures in June 2028.	234,801	300,012
Financing cost	(8,396)	(11,194)
	<u>1,171,247</u>	<u>981,487</u>
Current portion of long-term debt	227,876	144,050
	<u>\$ 943,371</u>	<u>\$ 837,437</u>

The principal payments due for the next five years are estimated as follows:

Year 2026	\$ 227,876
2027	239,883
2028	193,172
2029	131,145
2030	109,901

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

9. Due to related party **2025** **2024**

Amounts due to related parties represent inter-company advances from companies related through common shareholders and directors. This amount is unsecured, non-interest bearing and have no fixed term of repayment. The related parties has waived the right to demand payment for a year.

LeBlanc Oil Ltd.	\$ 289,839	\$ -
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10. Issued share capital **2025** **2024**

Shares presented as financial liabilities. Issued in a tax planning arrangement.

5,000 Class C-2.2 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$80 per share	\$ 400,000	\$ 400,000
--	------------	------------

4,857,141 Class C-2.3 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$0.18 per share	874,286	874,286
--	---------	---------

10,000 Class C-2.4 preferred shares, non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$5 per share	50,000	50,000
--	--------	--------

50 Class AA preferred shares (61 as at April 30, 2024), non-voting, non-participating, non-cumulative discretionary dividend, redeemable and retractable at the redemption price of \$47,589 per share (a)	2,379,465	2,904,375
	3,703,751	4,228,661

Less: Current portion	-	524,910
	\$ 3,703,751	\$ 3,703,751

Other shares

100 Class AA common shares	\$ 100	\$ 100
----------------------------	--------	--------

(a) The Class AA preferred shares were issued as part of a tax freeze on the company's Class A common shares in 2024.

During the year, the company redeemed 11 Class AA preferred shares for a cash consideration of \$524,910. This transactions between related parties were concluded outside the normal course of operations.

M & F LEBLANC OIL LTD.

NOTES TO FINANCIAL STATEMENTS

(Unaudited)

APRIL 30, 2025

11. Income taxes	<u>2025</u>	<u>2024</u>
The reconciliation of income taxes is as follows:		
Income before income taxes	\$ 251,863	\$ 4,021,064
Statutory rates	11.50%	11.50%
Expected income tax expense	<u>28,964</u>	<u>462,422</u>
Effect on income tax expense of:		
Amortization difference between accounting and tax purposes	(11,382)	4,657
Expenditures not deductible for tax purposes	2,616	2,843
Unrealized gain adjustment	(599)	(675)
Taxable dividends deducted under section 112	-	(438,149)
Refundable dividend tax on hand	-	(374,330)
Taxable capital gains	1,710	634,887
Statutory rate adjustment	<u>-</u>	<u>3,574</u>
Income taxes expense	<u><u>\$ 21,309</u></u>	<u><u>\$ 295,228</u></u>

12. Financial instruments

Credit risk

The Company's exposure to credit risk is principally derived from cash and cash equivalents, and accounts receivable.

The Company maintains cash and cash equivalents with major financial institutions. Management considers the risk of non-performance of these instruments to be remote.

The Company provides credit to its clients in the normal course of business. As at April 30, 2025, no clients represented more than 20% of the total trade receivables. Management performs an ongoing credit review of all customers and establishes allowances for doubtful accounts when the amounts are not collectible. There has been no change to the risk exposures from last year.

Liquidity risk

Liquidity risk is dependent on receipt of funds from sales and continued access to sufficient credit facilities to be able to pay our liabilities as they become due. There has been no change to the risk exposures from last year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The company is exposed to interest rate risk on its fixed and floating rate financial instruments. Fixed-interest instruments subject the company to a fair value risk, since fair value fluctuates inversely to changes in market interest rates. Floating rate instruments subject the company to related cash flow risk. There has been no change to the risk exposures from last year.

13. Comparative figures

Certain figures for 2024 have been reclassified for comparative purposes to conform with current year presentation.

Appendix H – Teaser

Summary

- Deloitte Restructuring Inc., in its capacity as Court-Appointed Receiver (the “**Receiver**”) of M&F Leblanc Oil Ltd. (“**M&F**”), is inviting expressions of interest from qualified parties in connection with the sale of M&F’s assets (the “**Assets**”).
- Pursuant to a Court order issued on May 26, 2026, the Receiver has been authorized to carry out a marketing and sales process (the “**SISP**”) for M&F’s Assets.
- This document (the “**Teaser**”) has been distributed to parties identified as potentially having an interest in acquiring the Assets as described below.

Business Overview

- M&F is a fuel distributor headquartered in Richibucto, New Brunswick, serving residential and commercial customers in the surrounding area. As a result of the receivership proceedings, M&F ceased operations effective April 17, 2026.

Asset Details

- The Assets consist of:
 - a tenanted investment property located at 9241 Main Street, Richibucto, New Brunswick (PID 25138892);
 - fuel trucks and trailers; and
 - fuel products and equipment.





Proposed Transaction and Timeline

- Upon execution of a non-disclosure agreement ("**NDA**"), interested parties will be provided a copy of the tender package and further information regarding the Assets.
- Interested parties will also be provided with an opportunity to visit/inspect the Assets during the SISP.
- Any transaction will be subject to approval by the Court of King's Bench of New Brunswick in Bankruptcy and Insolvency (the "**Court**") and the Receiver will make an application to the Court for approval of the sale upon completion of the SISP.

The bid deadline, for the delivery of offers shall close at 5:00 p.m. MST on July 10, 2026.

Recipients of this document interested in participating in the SISP must provide a fully executed NDA to the Receiver before further information will be made available. Inquiries regarding the SISP should be directed only to the following:

Naomi McGregor

Direct: +1 403 503 1423

Email: naomcgregor@deloitte.ca

James Foran

Direct: +1 902 721 5661

Email: jforan@deloitte.ca

DISCLAIMER

The preparation of this Teaser is based on information provided by the management of M&F and is furnished to potential acquirers on the basis that none of Deloitte Restructuring Inc. (the "Receiver"), M&F or their respective officers, partners, employees, agents, representatives or advisers, make any representation or warranty as to the accuracy or completeness of the material contained herein.

By receiving this Teaser, the recipient (the "Recipient") acknowledges and agrees that no representation or warranty is made (or will necessarily be made in any sale agreement) as to the accuracy, reliability or completeness of any information contained or referred to in this Teaser or provided either orally or in writing to the Recipient in the course of its evaluation, by the Receiver or any person who may be involved in the preparation of this Teaser or the Sales and Investment Solicitation Process generally.

To the extent permitted by law, no responsibility for any statement, opinion, information or matter (whether express or implied) arising out of or contained in, or derived from, or for errors in, or omissions from (arising out of negligence or otherwise) this Teaser or any written or oral communications transmitted to the Recipient in the course of its evaluation of the Assets, is accepted by the Receiver.

The Recipient acknowledges that nothing in this Teaser (or elsewhere) creates any personal liability on the part of the Receiver or its employees or agents.

While all reasonable efforts have been made to ensure the information contained in this Teaser is accurate and correct at the effective date, no responsibility for any errors in, or omissions from, this Teaser, whether arising out of negligence or otherwise, is accepted by the Receiver.

Any person contemplating a purchase of the Assets should make their own decision as to the sufficiency and relevance for their purposes of the information contained in this Teaser and their own independent investigation of the Assets, after taking all appropriate advice from qualified professional persons. By receiving this Teaser, the Recipient acknowledges and agrees that it will rely entirely upon its own due diligence and professional advice in considering a purchase of the Assets.

Appendix I – Tender Package



Sale and Information Package

M&F LeBlanc Oil Ltd.



Deloitte Restructuring Inc.

Acting solely in its capacity as
Court Appointed Receiver and Manager of M&F LeBlanc Oil Ltd.
and not in its personal capacity

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Invitation for Offers

On April 17, 2026, (the “**Appointment Date**”), the Court of King’s Bench of New Brunswick (the “**Court**”) granted an order (the “**Receivership Order**”) appointing Deloitte Restructuring Inc. (“**Deloitte**”) as receiver and manager (the “**Receiver**”), pursuant to section 243(1) of the *Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3*, as amended without security, of the assets, collateral and undertakings of M&F LeBlanc Oil Ltd. (“**M&F**”).

On May 26, 2026, the Court granted a further order (the “**Sale Process Order**”) approving the sale and investment solicitation process proposed by the Receiver to realize upon the assets of M&F (the “**Assets**”).

Sealed offers for the purchase of the Assets (as outlined in Appendices A, B and C contained herein) of M&F will be received by Deloitte, in its capacity as Receiver, until 5:00p.m. (ADT) on July 10, 2026.

The Assets consist of a tenanted investment property located at 9241 Main Street, Richibucto, New Brunswick (PID 25138892), fuel trucks, fuel tank trailers, fuel products and related equipment.

This sale and information package (the “**Sale and Information Package**”) is not intended for general circulation or publication, nor is it to be reproduced or used for any purpose other than that outlined herein. The Receiver does not assume responsibility or liability for losses occasioned to any parties as a result of the circulation, publication, reproduction, or use of this Sales and Information Package.

As further set out in the non-disclosure agreement (the “**NDA**”), under no circumstances shall any potential purchasers contact any M&F employees or former employees either directly or indirectly: (i) to answer any questions regarding the possible acquisition of the Assets; or (ii) to request additional information. All inquiries must be made directly to the Receiver.

The information provided herein was obtained from the books and records of M&F and information compiled since Deloitte’s appointment as Receiver. The information is being provided for the sole use of prospective purchasers in considering their interest in acquiring the Assets discussed herein and does not purport to contain all the information that a prospective purchaser may require. Prospective purchasers should conduct their own investigations and due diligence on the Assets and the information contained in this Sale and Information Package.

The Receiver specifically notes that it has not independently verified or audited any of the information contained herein. The Receiver provides no representation or warranty as to the accuracy or completeness of the information contained in this Sale and Information Package and shall have no liability for any representations expressed or implied herein, or for any omissions from this Sale and Information Package or for any other written or oral communication transmitted to prospective purchasers in the course of their evaluation of the assets.

The Assets are being offered for sale on an “as is, where is” basis. The Receiver makes no representations, expressed or implied, as to the suitability for use, description, condition, size, quantity, or value regarding

the Assets. Any purchaser will be asked, as a condition of sale, to sign an acknowledgement that they have inspected and satisfied themselves as to the condition of the Assets.

The terms and conditions of sale are detailed later in this Sale and Information Package, along with the following key dates for the process:

Event	Timing
Asset viewings	By appointment only during the following period: June 15 to July 9, 2026
Offer deadline	5:00 p.m. ADT on July 10, 2026 (the " Offer Deadline ") Legally binding offers to purchase (as outlined in Appendix B) must be delivered to the Receiver prior to the Offer Deadline.
Closing date	On or before ten (10) business days after the granting of a Sale Approval and Vesting Order by the Court or such other time as may be agreed by the Purchaser and the Receiver.

Potential bidders are advised that the Receiver shall not be required to accept neither the highest nor any offer. Offers shall be subject to the terms and conditions of sale which shall be deemed to form part of the offer. Such terms are contained within Appendix A to this Sale and Information Package.

To arrange to view the Assets, please contact Naomi McGregor by phone at (403) 503 1423 or by email at naomcmgregor@deloitte.ca.

DATED at Moncton, New Brunswick this XX day of May 2026.

DELOITTE RESTRUCTURING INC.

Acting solely in its capacity as
Court Appointed Receiver and Manager of M&F LeBlanc Oil Ltd.
and not in its personal capacity

Appendix A – Terms and Conditions of Sale

Deloitte, in its capacity as Receiver of M&F and not in its personal capacity, is offering for sale herein its interest, if any, in the Assets owned by M&F on the following terms and conditions (the “**Terms and Conditions of Sale**”):

Offers

1. The Assets are being offered for sale on an “as is, where is” without recourse basis and with no representations or warranties from the Receiver or any other party as to title, encumbrances, description, fitness for use, condition (environmental or otherwise), defect (patent or latent), collectability, merchantability, quantity, quality, value or the validity, invalidity, or enforceability of any patent, copyright or trademark right, or any other matter or thing whatsoever, either stated or implied.
2. All offers made for the Assets (each, an “**Offer**”) must be submitted by completing the form of Offer to Purchase attached hereto (**Appendix B**). Offers shall be delivered to the Receiver electronically via email to Naomi McGregor at naomcgregor@deloitte.ca.
3. The Offers must be received by **5:00 p.m. (ADT) on July 10, 2026** (the “**Offer Deadline**”). Offers that do not strictly comply with these Terms and Conditions of Sale may, at the absolute discretion of the Receiver, be rejected for that reason alone in the Receiver’s sole discretion.
4. All Offers must be accompanied by a bank draft or certified cheque, in each case drawn on a Canadian chartered bank or credit union, payable to “Deloitte Restructuring Inc., in Trust”, in an amount equal to fifteen percent (15%) of the offered purchase price for the Assets (the “**Deposit**”). Deposits can also be submitted via wire transfer to an account to be specified by the Receiver. Please contact the Receiver ahead of the Offer Deadline if you require wire instructions.
5. The Assets are more particularly described in **Appendix C**.
6. Each party making an offer (each an “**Offeror**”) must rely on its own judgment, inspection, and investigation of the Assets. Each Offeror acknowledges and agrees that it has had a full opportunity to conduct, and has conducted, such tests, examinations, inspections, and investigations as it deems necessary or advisable to fully acquaint itself with the Assets, their fitness for particular purpose, location, existence, condition, quality, quantity, merchantability, suitability for intended purpose and with any other attributes that the Offeror considers relevant.
7. Viewing of the Assets will be by appointment only. Appointments can be made by contacting Naomi McGregor by phone at (403) 503 1423 or by email at naomcgregor@deloitte.ca.
8. The submission of any Offer to the Receiver shall constitute an acknowledgement and an acceptance by the Offeror of the terms of the Offer to Purchase, and the Terms and Conditions of Sale.
9. Offerors will have until the expiration of the Offer Deadline to conduct due diligence.
10. Each Offeror acknowledges that it has had the opportunity to consult with, and has consulted with, its own independent legal counsel prior to making any Offer.
11. Any Offer accepted by the Receiver will be subject to approval by the Court. The form of order approving the sale shall be in a format jointly acceptable to the Receiver and the Purchaser.

Sale Process

12. The Receiver reserves the right to amend or terminate this sale process, or to withdraw or amend the contents of the Assets, at any time, at its sole discretion. With respect to any withdrawal or amendment, the sole obligation of the Receiver to the Offeror shall be to inform the Offeror of the withdrawal or amendment. With respect to the termination of the sale process, the sole obligation of the Receiver to the Offeror shall be to return any Deposit it has received without interest or deduction (other than bank charges/wire fees).

Acceptance of Offers

13. The Receiver, in its sole discretion, shall be entitled to accept one or more Offers prior to the Offer Deadline.
14. Each Offeror acknowledges that the Receiver is not obligated to accept any Offer and the highest Offer shall not necessarily be accepted. The Receiver reserves the right to reject any or all Offers without explanation in its sole and unfettered discretion.
15. After receipt of the Offers, the Receiver may, in its sole discretion, negotiate with any Offeror to seek clarification and negotiate further with any Offeror in respect of any Offer. The Receiver shall not be obliged to negotiate with any Offeror or give any Offeror the opportunity to resubmit an Offer, whether or not the Receiver negotiates with other Offeror(s).
16. Upon submission of an Offer to the Receiver, no Offeror shall be entitled to retract, withdraw, vary or amend the Offer prior to acceptance or rejection thereof by the Receiver, without the prior written consent of the Receiver.
17. Deposits accompanying Offers that are not accepted by the Receiver shall be returned without interest thereon by wire transfer, prepaid registered mail or courier to the unsuccessful Offeror at the address set forth in the Offer, as soon as reasonably possible after the Offer Deadline.
18. Upon the acceptance of an Offer from an Offeror (the "**Purchaser**") in writing by the Receiver:
 - a. the Receiver will apply to the Court for a sale approval and vesting Order (the "**Sale Approval and Vesting Order**"), in a form acceptable to the Receiver and Purchaser which will, amongst other things and if granted, vest title to the Assets in the Purchaser free and clear of any and all security interests (whether contractual, statutory, or otherwise), hypothecs, caveats, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured, or otherwise excepting utility caveats;
 - b. the closing date shall be established as the earlier of ten (10) business days after the granting of a Sale Approval and Vesting Order by the Court (if required), or such other date as agreed to by the Receiver and the Purchaser (the "**Closing Date**"); and
 - c. the Deposit made by the Purchaser shall be non-refundable, except as set out herein.
19. If the sale contemplated is completed, the Purchaser's Deposit will be applied, without interest, against the purchase price.
20. If an Offer is accepted by the Receiver, but the sale of the purchased Assets is not completed as a result of any act or omission on the part of the Offeror, the Offeror's deposit shall be forfeited to the Receiver as a genuine pre-estimate of liquidated damages and not as a penalty. Furthermore, the Receiver shall be entitled to pursue all of its rights and remedies against the Purchaser.
21. The Assets shall remain at the risk of the Receiver until the closing of the transaction contemplated hereby.

The Assets after closing shall be at the risk of the Purchaser. Until the closing, the Receiver shall hold all insurance policies or proceeds thereof in trust for the parties as their interests may appear and, in the event of substantial damage to the Assets, the Purchaser may either have the net proceeds of the insurance and complete the transaction or may cancel the transaction and have all monies theretofore paid returned without interest, cost or compensation of any kind whatsoever. Where any damage is not substantial, the Purchaser shall be obliged to complete the transaction and be entitled to the net proceeds of insurance referenced to such damage.

22. The Offeror shall cause to be paid and delivered to the Receiver on the Closing Date the offered purchase price plus any applicable harmonized sales tax and any other applicable taxes, net of the Deposit already paid to the Receiver. These amounts shall be paid to the Receiver on the Closing Date by certified cheque, bank draft or wire, in each case drawn on a Canadian chartered bank or credit union. After payment the Purchaser shall take delivery and possession of the purchased Assets on an "as is, where is" basis on the Closing Date, without recourse to the Receiver or its respective employees, partners, directors, officers, servants and agents.
23. Without limitation, the Assets shall be as they exist on the Closing Date with no adjustments to be allowed to the Purchaser for changes in condition, qualities or quantities from the date of viewing to the Closing Date. The Purchaser acknowledges and agrees that the Receiver shall not be required to inspect the Assets or any part thereof and the Purchaser shall be deemed at its own expense to have relied entirely on its own inspections and investigations.
24. The Purchaser acknowledges that no right, duty, or liability, express or implied, pursuant to the *Sale of Goods Act* (New Brunswick) or similar legislation in other jurisdictions, shall apply hereto and all of the same are hereby expressly waived by the Purchaser.
25. The Purchaser agrees that all the insurance maintained by the Receiver in respect of the Assets shall be cancelled on the Closing Date and that the Purchaser shall be responsible for placing its own insurance from and after closing.
26. The Purchaser shall indemnify the Receiver and hold the Receiver harmless against and from all losses, costs, damages and expenses which the Receiver may sustain, incur or be or become liable for by reason of or arising from any operations of the Purchaser in relation to the Assets.
27. At the Closing Date, the Purchaser shall be entitled to such deeds or assignments as may be considered necessary by the Receiver to convey the Assets to the Purchaser provided that the Purchaser shall remain liable notwithstanding any assignment thereof by the Purchaser. Any such deeds or assignments shall contain only a release of the Receiver's interest in the Assets and shall not contain any covenant other than a covenant that the Receiver has not done any act to encumber the Assets. The Receiver shall not be required to produce any abstract of title, title deeds or documents thereof or any evidence as to title, other than those in its possession.
28. If Court approval of any sale transaction in a form satisfactory to the Receiver is not obtained, the contemplated purchase shall be deemed terminated and the Deposit accompanying the Offer shall be returned to the Purchaser without interest as soon as reasonably practicable in the manner set out above.
29. The Offeror and the Receiver mutually agree to do all such further acts and execute all such further documents and instruments as may reasonably be necessary or convenient to give full effect to the sale transaction.

General

30. Deloitte is acting solely in its capacity as Receiver of M&F, and not in its personal capacity, and Deloitte (and its partners, employees, servants and agents) shall have no liability whatsoever in any way related to the Sale and Information Package, the Offer to Purchase, the Terms and Conditions of Sale, or in any way related to the Assets (as these terms are defined herein), whether in contract, in tort, under statute or otherwise.
31. All stipulations as to time are strictly of the essence.

32. The Sale and Information Package, the Offer to Purchase, and the Terms and Conditions of Sale, shall be governed by and construed in accordance with the laws of Canada and the laws of the Province of New Brunswick, as such may be applicable, and the Offeror hereby irrevocably attorns to the jurisdiction of the Court of King's Bench of New Brunswick.

DATED at Moncton, New Brunswick this XX day of May 2026.

DELOITTE RESTRUCTURING INC.

Acting solely in its capacity as
Court Appointed Receiver and Manager of M&F LeBlanc Oil Ltd.
and not in its personal capacity.

Appendix B – Offer to Purchase

Deloitte Restructuring Inc. Court Appointed Receiver and Manager of M&F LeBlanc Oil Ltd.

OFFER TO PURCHASE

**TO: DELOITTE RESTRUCTURING INC.
COURT APPOINTED RECEIVER AND MANAGER OF M&F LEBLANC OIL LTD.**
1741 Lower Water Street, Suite 800
Halifax, Nova Scotia, B3J 0J2
Attention: Naomi McGregor

1. Name of Offeror: _____
2. Address of Offeror: _____
3. Telephone and fax: _____
4. E-mail address: _____

The undersigned acknowledges having received and reviewed the Terms and Conditions of Sale ("**Terms and Conditions**") pertaining to the sale of the Assets, that the Offeror has inspected and satisfied themselves as to the condition of the Assets, and that this Offer is submitted pursuant to the said Terms and Conditions and the undersigned agrees to be bound thereby as if the same were set out herein as part of this Offer.

<i>Parcel Description</i>	<i>Offer in Canadian dollars (excluding any applicable taxes)</i>
Parcel 1 – Real Property Asset	\$
Parcel 2 – Fuel Trucks and Tanks	\$
Parcel 2A – 2019 Peterbilt 567 Fuel Truck	\$
Parcel 2B – 2021 Peterbilt 567 Fuel Truck	\$
Parcel 2C – Fuel Tank A	\$
Parcel 2D – Fuel Tank B	\$
Parcel 3 – Fuel Products	\$
Parcel 4 – Miscellaneous Equipment	\$
En bloc - Parcel 1, 2, 3 & 4	\$
Total Offer Price	\$
Deposit enclosed (15%) (Note 1)	\$

Offerors may present an *en bloc* offer, individual offers on specific parcels or combination offers on multiple parcels.

Note 1: All deposits must be made by certified cheque, bank draft or wire payable to "Deloitte Restructuring Inc., in Trust".

DATED at the City of _____ in the Province/State of _____

this _____ day of _____, 2026.

Signature of Offeror: _____

Appendix C – Asset Overview

Parcel #1 – Investment Property

Parcel #1 includes land and buildings located at 9241 Main Street, Richibucto, New Brunswick (PID 25138892)

Description	
Parcel identification number	25138892
Zoning	Commercial- RS Retail Sales
Site Area	47,255 ft ²
Building Area	Main level - Garage 4155 ft ² 2nd level - Office 174 ft ² 2nd building - 360 ft ²
Foundation	Concrete wall perimeter and floor foundation.
Structure	Steel /wood Framed with painted steel, brick and wood siding Main building - Metal roofing 2nd building - Asphalt shingle
Roof	
Interior Walls	Painted steel siding and concrete in garage area Drywall and acoustic tile in office areas
Ceilings	Open ceilings with height of 14' in garage area , 8' high in office areas
Interior Floors	Mix of commercial grade floorings throughout office areas
Windows	Vinyl casement
Doors	Commercial grade entrance doors and interior doors.
HVAC System	Electric fan forced in garage and electric heater in office spaces
Electrical	200 amp main entrance
Hot Water	Electric water heater.
Plumbing	1- 2pc washroom in each building
Sprinkler	None
Elevator	None
Miscellaneous	Office areas have painted drywall , carpets and vinyl tiles



Parcel #2 includes the following:

Parcel #2 including Fuel Trucks and Fuel Tanks summarized below has been divided into the following sub-parcels (A – D).

Parcel #2A includes the following:

Description	KM	Quantity
2019 PETERBILT 567 FUEL TRUCK (VIN: 1NPCLP0X0KD607174) EQUIPPED WITH 2019 ALMAC TANK 20K CAPACITY C/W ALL ATTACHMENTS AND ACCESSORIES. Serial#18-18585	388,420	1



Parcel #2B includes the following:

Description	KM	Quantity
2021 PETERBILT 567 FUEL TRUCK (VIN: 1NPCLP0X3MD765608) EQUIPPED WITH 2008 ALMAC TANK 20K CAPACITY C/W ALL ATTACHMENTS AND ACCESSORIES. Serial#08-14502	325,178	1



Parcel #2C includes the following:

Description	Manufacturer	Approximate Capacity
Fuel Tank A	Robica	10,000 US gallons



Parcel #2D includes the following:

Description	Manufacturer	Approximate Capacity
Fuel Tank B	Tremcar	13,200 US gallons



Parcel #3 includes the following:

Parcel #3 includes fuel products. It consists mainly of different types of engine oils and lubricants used in the automotive industry

Category	Brand	Full Item Name	Additional Info	Contents	Total # Units	Total Volume
Absorbant	Unknown	ISO RV - absorbs oils and hydrocarbons		(1) 25 pound bags	180	4500 Lbs
Antifreeze/coolant	Shell	Heavy duty antifreeze + coolant		(6) 1 gallon bottles	216	216 Gal
Axle oil	Shell Spirax	S6 Synthetic axle oil	SAE 75W90	(12) 1 quart bottles	36	36 Qu
Axle oil	Shell Spirax	8W90	SAE 8W90	(3) 5 litre bottles	3	15 L
Bar and chain oil	Catalys	Bar and chain oil		(4) 3.78 litre bottles	112	423.36 L
Brake fluid	Petra	Dot 3 brake fluid		(12) 12 ounce plastic bottles	144	1728 oz
Brake fluid	Petra	Dot 4 brake fluid		(12) 12 ounce plastic bottles	48	576 oz
Chain oil	Catalys	Chain oil		(4) 3.78 litre bottles	168	635.04 L
Cleaner	Tractor	multi sol extra all purpose cleaner		(1) 18.9 litre bucket	9	170.1 L
Coolant	Catalys	Antifreeze nitrate 3 extended life coolant 50/50		(4) 3.78 litre bottles	308	1164.24 L
Engine oil	Delo	Diesel engine oil 400 XLE	SAE 10W30	(3) 1 gallon bottles	36	36 Gal
Engine oil	Delo	Diesel engine oil 400 XLE	SAE 15W40	(1) 5 gallon bucket	25	125 Gal
Engine oil	Delo	Engine oil	SAE 5W40	(3) 1 gallon bottles	27	27 Gal
Engine oil	Duron	Heavy duty diesel engine oil	HP 15W40	(1) 20 litre bucket	2	40 L
Engine oil	Ido premium plus	Heavy duty diesel engine oil	15W40	(4) 5 litre bottles	20	100 L
Engine oil	Ido premium plus	Heavy duty diesel engine oil	16W40	(12) 1 quart bottles	96	96 Qu
Engine oil	Pennzoil	0W16 engine oil	SAE 0W16	(6) 1 quart bottles	102	102 Qu
Engine oil	Pennzoil	0W16 engine oil	SAE 0W16	(1) 6 gallon box	8	48 Gal
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 10W30	(1) 5 gallon bucket	11	55 Gal
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 10W30	(6) 946 ml bottles	18	17028 ml
Engine oil	Shell Rotella	T5 Heavy duty diesel engine oil	SAE 10W30	(3) 5 litre bottles	30	150 L
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 15W40	(1) 5 gallon bucket	52	260 Gal
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 15W40	(3) 5 litre bottles	48	240 L
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 15W40	(6) 946 ml bottles	48	45408 ml
Engine oil	Shell Rotella	T4 Heavy duty diesel engine oil	SAE 15W40	(1) 5 gallon bucket	42	210 Gal
Engine oil	Shell Rotella	T6 Heavy duty diesel engine oil	SAE 5W40	(3) 5 litre bottles	66	330 L
Engine oil	Shell Rotella	Heavy duty diesel engine oil T1SAE30		(3) 5 litre bottles	24	120 L
Engine oil	Supreme	High performance engine oil 0W16	0W16	(12) 1 litre bottles	48	48 L
Engine oil	Supreme	High performance engine oil	SAE 10W40	(12) 1 litre bottles	168	168 L
Engine oil	Supreme	High performance engine oil	SAE 5W20	(12) 1 litre bottles	60	60 L
Engine oil	Total energies quartz	0W8	SAE 0W8	(3) 5 litre bottles	27	135 L
Engine oil	WP	Heavy duty synthetic blend diesel engine oil	15W40	(1) 5 gallon bucket	10	50 Gal
Exhaust fluid	Catalys	Diesel exhaust fluid		(1) 208.2 litres	3	624.6 L
Exhaust fluid	Catalys	Diesel exhaust fluid		(1) 1249 litre	1	1249 L
Exhaust fuel	Catalys	DEF diesel exhaust fuel		(1) 2.5 gallons	96	240 Gal
Gear oil	Omala	Industrial gear oil	S2GG220	(1) 5 gallon bucket	6	30 Gal
Gear oil	WP	7W90	7W90	(1) 5 gallon bucket	4	20 Gal
Gear oil	WP	8W90	8W90	(1) 5 gallon bucket	2	10 Gal
Grease	Shell	Water-resistant semi-synthetic grease	SRS 2000	(10) 14 oz cartridges	110	1540 oz
Grease	Starplex	Grease		(10) 14 oz cartridges	350	4900 oz
Hydraulic fluid	Catalys	Tractor hydraulic fluid		(1) 5 gallon bucket	8	40 Gal
Hydraulic oil	WP	Hydraulic Oil	ISO 32	(1) 5 gallon bucket	104	520 Gal
Injector cleaner	Petra	Advance formula injector cleaner		(12) 12 oz plastic bottles	72	864 oz

Category	Brand	Full Item Name	Additional Info	Contents	Total # Units	Total Volume
Lubricant	Supreme HP	0W20	SAE 0W20	(12) 1 L bottles	24	24 L
Lubricant	Supreme HP	5w20	SAE 5W20	(12) 1 L bottles	72	72 L
Motor oil	Catalys	5W30 motor oil	5W30	(1) 5 gallon bucket	3	15 Gal
Motor oil	Pennzoil	Motor oil	SAE 0W16	(1) 6 gallon bottle	19	114 Gal
Motor oil	Pennzoil	0W30 motor oil	SAE 0W30	(1) 6 gallon box	6	36 Gal
Motor oil	Pennzoil	5W30 motor oil	SAE 5W30	(1) 5 gallon box	35	175 Gal
Motor oil	Pennzoil	Motor oil	SAE 5W40	(6) 1 quart bottles	102	102 Qu
Motor oil	Quaker State	Motor oil SAE 0W-20	SAE 0W20	(1) 6 gallon box	54	324 Gal
Motor oil	Quaker State	Motor oil	SAE 5W20	(3) 5 quart bottles	36	180 Qu
Motor oil	Quaker State	Motor oil SAE 5W-30	SAE 5W30	(6) 1 quart bottles	204	204 Qu
Motor oil	Quaker State	Motor oil SAE 5W-30	SAE 5W30	(1) 6 gallon box	36	216 Gal
Motor oil	Supreme	10W30	10W30	(12) 1 L bottles	24	24 L
Motor oil	Supreme	Motor oil SAE 5W-30	SAE 5W30	(12) 1 L bottles	288	288 L
Transmission fluid	Catalys	Transmission fluid two4		(1) 18.9 L bucket	4	75.6 L
Transmission fluid	Delo	Delo 7W80 33 pounds syntrans	SAE 7W80	(1) 5 gallon bucket	2	10 Gal
Transmission fluid	Pennzoil	Automatic transmission fluid	550050742C	(1) 5 gallon bucket	7	35 Gal
Transmission fluid	Pennzoil	Platinum automatic transmission fluid		(6) 1 quart bottles	324	324 Qu
Transmission fluid	Pennzoil	Automatic transmission fluid		(6) 1 quart bottles	156	156 Qu
Transmission fluid	Shell Spirax	Tractor transmission and hydraulic fluid	S4TXM	(1) 5 gallon bucket	7	35 Gal
Transmission fluid	Shell Spirax	Automatic transmission fluid	S6 ATF A668	(3) 4 quart bottles	84	336 Qu
Transmission fluid	Shell Spirax	S5 transmission fluid		(12) 1 L bottles	96	96 L
Windshield washer	Catalys	Windshield washer		(4) 3.78 L bottles	284	1073.52 L



Parcel #4 includes the following:

Parcel #4 includes Miscellaneous Equipment.

Description	Brand	Volume
Fuel Tank	Tank Shop	430L
Pressure Washer	Easy Kleen	



Deloitte.

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