

Nv DISTRICT OF: NOVA SCOTIA

DIVISION NO: 01 – HALIFAX

COURT NO: 2023-521470

ESTATE NO'S: 51-126400/51-126401/51-126414

**SEVENTH REPORT OF DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS RECEIVER OF
MERIDIEN ATLANTIC FISHING LTD.,
ROCKY COAST SEAFOODS LTD., AND 9514228 CANADA INC.**

DECEMBER 4, 2024

Table of Contents

INTRODUCTION	3
PURPOSE	5
TERMS OF REFERENCE AND DISCLAIMER	5
ACTIVITIES OF THE RECEIVER	6
BANKRUPTCY OF ROCKY COAST	8
DISTRIBUTION ORDER	9
PROFESSIONAL FEES	10
RECEIVER’S ACTIVITIES	11
DISCHARGE OF THE RECEIVER	11
CONCLUSION.....	12

APPENDICES

APPENDIX A – RECEIVER CERTIFICATE

APPENDIX B – INTERIM R&D

APPENDIX C – CERTIFICATE OF APPOINTMENT

APPENDIX D – DISTRIBUTION SCHEDULE

APPENDIX E – AFFIDAVIT OF JAMES FORAN

APPENDIX F – AFFIDAVIT OF SARA SCOTT

INTRODUCTION

1. Reference is made to the following reports of the Receiver previously filed in these proceedings:
 - i. the Receiver's First Report dated April 5, 2023 (the "**First Report**");
 - ii. the Receiver's second report dated June 27, 2023 (the "**Second Report**");
 - iii. the Receiver's third report dated July 19, 2023 (the "**Third Report**");
 - iv. the Receiver's fourth dated November 9, 2023 (the "**Fourth Report**");
 - v. the Receiver's fifth report dated April 27, 2024 (the "**Fifth Report**"); and
 - vi. the Receiver's sixth report dated June 4, 2024 (the "**Sixth Report**").
2. On March 9, 2023 (the "**Appointment Date**"), upon application by TD Bank ("**TD**"), the Supreme Court of Nova Scotia in Bankruptcy and Insolvency (the "**Court**") granted an order (the "**Receivership Order**") appointing Deloitte Restructuring Inc. ("**Deloitte**") as receiver (the "**Receiver**") without security, of all the assets, undertakings and properties of Meridien Atlantic Fishing Ltd. ("**Meridien**") and Rocky Coast Seafoods Ltd. ("**Rocky Coast**").
3. On April 14, 2023, upon application by TD, the Receivership Order was amended (the "**Amended Receivership Order**") appointing Deloitte as Receiver without security, over the assets, undertakings and properties of 9514228 Canada Inc. ("**951**") (Meridien, Rocky Coast and 951 are collectively referred to herein as the "**Meridien Group**"). Prior to the Appointment Date, the Meridien Group was involved in the silver hake fishery.
4. Additionally, on April 14, 2023, the Court granted an order approving the proposed sale and investment solicitation process (the "**SISP**") as outlined in the First Report.
5. On July 4, 2023, the Court granted an order approving proposed amendments to the SISP as outlined in the Second Report, approved an increase to the Receiver's borrowing charge from \$250,000 to \$350,000 (the "**Borrowing Charge**"), and approved the activities of the Receiver as contained in the First Report and the Second Report.

6. On July 27, 2023, the Court granted an order approving the sale of the undeveloped real property (the "**Undeveloped Property**") located in Church Point, Nova Scotia (the "**Undeveloped Property Sale Approval and Vesting Order**") and granted an order to keep details on the transaction sealed until such time as the sale of Undeveloped Property closed or further order of the Court as contained in the Third Report and the confidential supplement to the Third Report dated July 19, 2023.

7. On November 17, 2023, the Court granted a number of orders that amongst other things:
 - i. approved the activities of the Receiver as set out in the Third Report and Fourth Report;
 - ii. approved the sale of the Licenses and Quotas as contained in the Fourth Report (the "**License and Quota Sale Approval and Vesting Order**");
 - iii. approved the sale of the Apartment Building as contained in the Fourth Report (the "**Apartment Building Sale Approval and Vesting Order**"); and
 - iv. approved the sealing of the details of the License and Quota Sale Approval and Vesting Order and the Apartment Building Sale Approval and Vesting Order as contained in the Confidential Supplement to the Fourth Report for a period of four months.

8. On April 25, 2024, the Court granted a number of orders that amongst other things (collectively, the "**April 25 Orders**"):
 - i. authorized the Receiver to distribute funds to TD in the amount of \$2,100,000 (the "**Interim Distribution**");
 - ii. approved the activities of the Receiver as set out in the Fifth Report; and
 - iii. amended the Receiver's Powers as contained within the Receivership Order to authorize, without obligation, to make an assignment in bankruptcy of any or all of the Meriden Group entities in accordance with the *Bankruptcy and Insolvency Act* (the "**BIA**").

9. On June 11, 2024, the Court granted a number of orders that amongst other things (collectively, the "**June 11 Orders**");
 - i. approved the sale of the Purchased Assets as contained in the Sixth Report (the "**Residual Asset Sale Approval and Vesting Order**");
 - ii. approved the activities of the Receiver as set out in the Sixth Report and the Confidential Supplement to the Sixth Report; and
 - iii. approved the sealing of the details of the Residual Asset Sale Approval and Vesting Order as contained in the Confidential Supplement for a period of three months.

PURPOSE

10. The purpose of this seventh report (the "**Seventh Report**") is to provide information to the Court with respect to:
 - i. the Receiver's activities since the granting of the June 11 Orders, including an update of the financial position of the estate (the "**Consolidated R&D**");
 - ii. advising the Court as to the bankruptcy of Rocky Coast;
 - iii. the Receiver's request for an order approving a distribution to TD Bank (the "**Distribution Order**");
 - iv. the Receiver's request for an order approving the fees and disbursements of the Receiver and its legal counsel Stewart McKelvey as described in this Seventh Report, together with the estimated fees (the "**Fee Approval Order**");
 - v. the Receiver's request for an order approving the Receiver's activities as contained in the Seventh Report; and
 - vi. the Receiver's request for an order discharging the Receiver effective upon filing the Receiver's Certificate, a copy of which is attached as **Appendix A** (the "**Discharge Order**").

TERMS OF REFERENCE AND DISCLAIMER

11. In preparing this Seventh Report, the Receiver has been provided with, and has relied upon, unaudited, draft and/or internal financial information and information from third-party sources (collectively, the "**Information**"). Except as defined in this Seventh Report:

- i. The Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Audit Standards ("**CAS**") pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information.
 - ii. Deloitte has prepared this Seventh Report in its capacity as Receiver to provide background to the Court for its consideration of the relief being sought. Parties using this Seventh Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.
12. Unless otherwise stated, all dollar amounts contained in this Seventh Report are expressed in Canadian Dollars.
13. 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/MeridienGroup (the "**Receivers Website**").

ACTIVITIES OF THE RECEIVER

14. Since the granting of the June 11 Orders, the Receiver's activities have included, but were not limited to the following:
 - i. closing the transaction contemplated by the Residual Asset Sale and Approval Vesting Order;
 - ii. participating in discussions with representatives of TD regarding the administration of the estate;
 - iii. participating in discussions with Ernst & Young Inc. regarding estate administration issues, namely tax related matters;
 - iv. participating in discussions with legal counsel regarding estate administration matters;
 - v. filing excise tax returns and responding to queries from CRA;
 - vi. filing outstanding corporate tax returns to bring the business accounts of the Meridien Group into compliance with CRA;

- vii. maintaining the Receiver's Website; and
 - viii. preparing this Seventh Report.
15. Enclosed as **Appendix B** is a copy of the Consolidated R&D as of November 21, 2024. The Receiver offers the following commentary with respect to the Consolidated R&D:
- i. the estate has collected \$3,393,425 from asset realizations, the majority of which relate to the sale of licenses and quotas owned by the Meridien Group;
 - ii. the estate borrowed the aggregate amount of \$387,224 under Receiver's Certificates as contained within the Amended Receivership Order, which has been fully repaid as at the date of this Seventh Report. The Receiver wishes to advise the Court that the Receiver's Certificates never exceeded the Borrowing Charge contained in either the Receivership Order or the Amended Receivership Order;
 - iii. the estate collected \$22,088 of rental income from the apartment building owned by Rocky Coast;
 - iv. the estate made the Interim Distribution to TD of \$2,100,000;
 - v. the estate incurred professional fees and disbursements of \$372,317 (exclusive of HST) broken down as \$208,231 for the Receiver and \$164,086 for Stewart McKelvey (the "**Professional Fees**"). The Professional Fees have been allocated to the respective estate based on asset realizations which the Receiver is of the opinion is equitable in the circumstances;
 - vi. the estate paid commissions of \$174,152 to TriNav, who acted as the Sale Agent, for asset realizations relating to the licenses and quota along with specific real property;
 - vii. the estate has paid HST of \$85,708 and as discussed above the Receiver continues discussions with CRA and anticipates collecting this amount in the future;
 - viii. the estate has paid contracted workers \$63,853 to assist the Receiver with its administration of the estate and to provide security over the real property assets as required by the insurance company; and
 - ix. the estate has paid \$62,234 in insurance.
16. As at the date of the Seventh Report, the Receiver is holding \$484,700 of receivership funds (the "**Receivership Funds**").

BANKRUPTCY OF ROCKY COAST

17. Paragraph 31 of the Amended Receivership Order states:
"nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Respondents."
18. The April 25 Orders amended the Amended Receivership Order at paragraph 3(u) to include:
"the Receiver shall be authorized, without obligation, to make an assignment in bankruptcy in respect of any or all of the Companies in accordance with the Bankruptcy and Insolvency Act."
19. On July 27, 2023, the Court granted the Undeveloped Property Sale Approval and Vesting Order relating to the Undeveloped Property owned by Rocky Coast. The sale of the Undeveloped Property generated net proceeds of \$93,907.30 (the "**Undeveloped Property Proceeds**").
20. In its Third Report, at paragraph 13, the Receiver advised the Court it would hold the Undeveloped Property Proceeds in trust to fund costs of the estate pending an order of the Court approving the distribution of proceeds. As at the date of this Seventh Report, the Undeveloped Property Proceeds are contained within the Receivership Funds.
21. In its Fifth Report, at paragraphs 17 to 19 and in Appendix B, the Receiver summarized the Security Opinion as it relates to the Undeveloped Property and enclosed a copy of the Security Opinion. In summary, the Security Opinion highlighted that TD did not hold a direct encumbrance on the Undeveloped Property.
22. Subsequent to the Fifth Report, the Receiver and Stewart McKelvey have revisited the Security Opinion, specifically as it relates to the Undeveloped Property. The outcome from this further review and consideration remains that TD did not hold a direct encumbrance on the Undeveloped Property. The Receiver has shared this opinion with TD and received correspondence advising that it is in agreement with this updated opinion.
23. The Security Opinion also confirms that no other creditor held a direct encumbrance on the Undeveloped Property. Accordingly, the Receiver has concluded that a bankruptcy of Rocky Coast is required in order to distribute the Undeveloped Property Proceeds to the unsecured creditors of Rocky Coast.
24. On November 26, 2024, the Receiver filed an assignment in bankruptcy for Rocky Coast pursuant to section 49(1) of the BIA (the "**Bankruptcy Assignment**"). A copy of the

certificate of appointment (the "**Certificate of Appointment**") is enclosed as **Appendix C**.

The Certificate of Appointment named Deloitte as the Licensed Insolvency Trustee with such appointment to be affirmed at the first meeting of creditors scheduled for December 17, 2024.

25. As part of the Distribution Order, the Receiver is seeking approval from the Court to transfer the Undeveloped Property Proceeds to the bankruptcy estate of Rocky Coast. Following this transfer, Deloitte, in its capacity as licensed insolvency trustee of the estate of Rocky Coast, intends to administer a claims process in order to distribute the Undeveloped Property Proceeds.

DISTRIBUTION ORDER

26. As noted herein, the Receiver is currently holding Receivership Funds. In addition to the amounts held as of the date of this Seventh Report, the Receiver anticipates the collection of approximately \$90,000 of HST refunds, which would increase the Receivership Funds to approximately \$481,000 (following the transfer of Undeveloped Property Proceeds from the Receivership estate to the bankruptcy estate of Rocky Coast).

27. The Receiver is aware of a number of potential priority and competing claims that require the Receiver to create a reserve against the Receivership Funds (collectively, the "**Priority Claims**"). These issues are further discussed below and captured in the proposed distribution schedule (the "**Distribution Schedule**"), a copy of which is enclosed as **Appendix D**.

Wage Earner Protection Program (WEPP)

28. During the administration of the estate, the Receiver completed a WEPP analysis which resulted in two former employees of the Meridien Group filing claims with the Receiver. The Receiver has determined the priority WEPP claim is \$900 and this amount has been fully reserved as part of the Distribution Schedule (the "**WEPP Claim**").

CRA Deemed Trust Claim

29. As outlined at paragraph 15 of the Fifth Report, the Receiver has received correspondence from CRA asserting a priority claim against the assets of Rocky Coast in the amount of \$3,638. The Receiver has fully reserved the CRA Deemed Trust Claim as part of the Distribution Schedule.

30. As contained within the Distribution Schedule, the Receiver is proposing to hold back \$4,538 from the Distribution Order to account for the Priority Claims.
31. The Receiver has previously provided this Court with the Security Opinion that concludes that TD holds a valid and enforceable security interest over the Receivership Funds (subject to the Priority Claims). At paragraph 16 of the Fifth Report, the Receiver advised the Court that as of August 10, 2023, TD was owed \$6,363,366 plus interest and disbursements since the commencement of these Receivership Proceedings (the "**TD Indebtedness**"). Factoring in the Interim Distribution, the TD Indebtedness still materially exceeds the Receivership Funds.
32. Accordingly, the Receiver is seeking approval from the Court to distribute to TD all remaining Receivership Funds following:
- i. the transfer of Undeveloped Property Proceeds from the Receivership estate to the bankruptcy estate of Rocky Coast;
 - ii. the payment of the Priority Claims; and
 - iii. the payment of the Receiver's fees and disbursements, including the fees and disbursements of its legal counsel, Stewart McKelvey, as approved by the Fee Approval Order;
(such amount, the "**Distributable Funds**").
33. As of the date of this Seventh Report, the Distributable Funds are estimated to be \$430,000.
34. Given the information presented and discussed herein, the Receiver requests that the Court grant the Distribution Order, approving the distribution of the Distributable Funds to TD, as outlined and enclosed with the Receiver's motion materials.

PROFESSIONAL FEES

35. The Receiver and Stewart McKelvey have maintained detailed records of their professional fees and disbursements leading up to the granting of the Receivership Order.
36. The fees and disbursements of the Receiver for the period March 9, 2023 to June 30, 2024, total \$208,231.25 plus HST of \$31,234.69, for a total of \$239,465.94 (the "**Receiver's Fees**"). The Receiver estimates additional fees and disbursements to complete the Receivership Proceedings to be \$25,000 (exclusive of HST) (the "**Estimated Receiver's**

Fees"). A detailed billing summary along with copies of the Receiver's invoices are contained within the affidavit of James Foran, a copy of which is enclosed as **Appendix E**.

37. The fees and disbursements of Stewart McKelvey for the period February 22, 2023 to August 30, 2024, total \$164,085.55 plus HST of \$24,612.83, for a total of \$188,698.38 (the "**Legal Fees**"). Stewart McKelvey estimates additional fees and disbursements to complete the Receivership Proceedings to be \$15,000 (exclusive of HST) (the "**Estimated Legal Fees**"). A detailed billing summary along with copies of the Stewart McKelvey invoices are contained within the affidavit of Sara Scott, a copy of which is enclosed as **Appendix F**.
38. Based on the information outlined above and contained herein, the Receiver respectfully submits that its fees and disbursements, together with the fees and disbursements of Stewart McKelvey, are reasonable in the circumstances and have been validly incurred in accordance with the provisions contained within the Amended Receivership Order. Additionally, TD has reviewed and approved the invoices of Deloitte and Stewart McKelvey.
39. The Receiver is currently seeking the approval of the Court for the Receiver's fees and disbursements, including the fees and disbursements of Stewart McKelvey as described herein, pursuant to the Fee Approval Order.

RECEIVER'S ACTIVITIES

40. The Receiver is currently seeking the Court's approval of the Seventh Report, including the conduct and activities described therein.
41. As at the date of the Seventh Report, the Receiver is not aware of any objection to the Receiver's conduct or activities.

DISCHARGE OF THE RECEIVER

42. The Receiver has concluded the majority of its administration relating to these Receivership Proceedings. The Receiver's remaining activities and duties to conclude the Receivership Proceedings will include (the "**Remaining Activities**):
 - i. filing of corporate tax returns of the Meridien Group to bring the account into compliance;

- ii. filing and collection of excise tax refunds, the proceeds of which will be remitted to TD as part of the Distribution Order;
 - iii. paying the CRA Deemed Trust Claim;
 - iv. paying Service Canada amounts owing for WEPP;
 - v. paying all outstanding invoices of Deloitte and Stewart McKelvey;
 - vi. distributing funds pursuant to the Discharge Order, if the Court sees fit to grant;
 - vii. filing the Receiver's final report pursuant to section 246(3) of the BIA; and
 - viii. filing the Receiver's Discharge Certificate with the Court.
43. To the best of the Receiver's knowledge and belief, other than the issues addressed in this Seventh Report, all duties of the Receiver as outlined in the Amended Receivership Order have been or will be completed by the Receiver. The Receiver is not aware of its services being required for any further purpose other than set out herein. Accordingly, the Receiver respectively recommends and requests the Court grant an order discharging the Receiver subject to the Receiver completing the Remaining Activities and filing the Discharge Certificate with the Court.

CONCLUSION

44. The Seventh Report has been prepared to provide this Court with information regarding the Receiver's activities since the June 11 Orders and in support of the relief requested herein.
45. Based on the foregoing, the Receiver requests the Court granted the requested orders in the substantially the form submitted.

All of which is respectfully submitted on December 4, 2024.

DELOITTE RESTRUCTURING INC.

Acting solely in its capacity as
Court Appointed Receiver of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd., and 9514228
Canada Inc. and not in its personal capacity

Per:



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

APPENDIX A – RECEIVER CERTIFICATE

Receiver's Discharge Certificate

2023

Hfx No. 521470

Supreme Court of Nova Scotia
In Bankruptcy and Insolvency

IN THE MATTER OF: THE RECEIVERSHIP OF MERIDIEN ATLANTIC FISHING LTD., ROCKY
COAST SEAFOODS LTD. AND 9514228 CANADA INC.

Between:

THE TORONTO-DOMINION BANK

Applicant

and

**MERIDIEN ATLANTIC FISHING LTD.,
ROCKY COAST SEAFOODS LTD. and 9514228 CANADA INC.**

Respondents

DISCHARGE CERTIFICATE

WHEREAS Deloitte Restructuring Inc. ("**Deloitte**") was appointed as receiver (in such capacity, the "**Receiver**") of all of the assets, undertakings and properties of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (the "**Companies**") acquired for, or used in relation to a business carried on by the Companies, pursuant to the Order of this Honorable Court dated March 9, 2023, and amended on April 14, 2023, July 4, 2023, and on April 25, 2024;

AND WHEREAS pursuant to an Order of this Honorable Court dated _____, 2024 (the "**Distribution and Discharge Order**"), Deloitte was discharged as Receiver, effective upon the filing by the Receiver with the Court of a certificate certifying that Deloitte has completed the Remaining Activities (as defined in the Receiver's Seventh Report dated December 4, 2024), provided however that, notwithstanding its discharge: (a) Deloitte shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) Deloitte shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Deloitte, in its capacity as Receiver;

THE RECEIVER CERTIFIES the following:

1. The Receiver has paid all amounts, fees, and disbursements required to be paid pursuant to the Distribution and Discharge Order.
2. All Remaining Activities have been completed to the satisfaction of the Receiver.

DATED this ____ day of _____, 2024.

DELOITTE RESTRUCTURING INC., solely in its capacities as the Court-appointed Receiver of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd., and 9514228 Canada Inc., and not in its personal or corporate capacity

Per: _____

Name: James Foran

Title: Senior Vice President

APPENDIX B – INTERIM R&D

District of: Nova Scotia
Division No: 01- Halifax
Estate No's: 51-126401/51-126400/51-126414

**In the matter of the receivership of
Rocky Coast Seafoods Ltd., Meridien Atlantic Fishing Ltd.,
and 9514228 Canada Inc.
of the town of Comeauville, in the Province of Nova Scotia, and
the town of Matane, in the Province of Quebec**

**Consolidated Interim Statement of Receipts and Disbursement
for the period from March 9, 2023 to November 21, 2024**

RECEIPTS	Rocky Coast Seafoods Ltd.	Meridien Atlantic Fishing Limited	9514228 Canada Inc.	Consolidated
Sale of licenses and quota	-	585,943.94	2,164,606.20	2,750,550.14
Borrowings under Receiver's Certificate	387,224.11	-	-	387,224.11
Sale of real property	642,500.00	-	-	642,500.00
Transfer from Rocky Coast Seafoods Ltd.	-	-	200,000.00	200,000.00
Funds received from Meridien	50,000.00	-	-	50,000.00
Rental income	22,088.20	-	-	22,088.20
Insurance refund	1,860.00	-	-	1,860.00
HST collected	1,500.15	-	-	1,500.15
Seized cash	478.97	-	8,926.12	9,405.09
Collection of accounts receivable	374.69	-	-	374.69
Interest income	238.45	3,603.72	225.60	4,067.77
	<u>1,106,264.57</u>	<u>589,547.66</u>	<u>2,373,757.92</u>	<u>4,069,570.15</u>
TOTAL RECEIPTS	<u>1,106,264.57</u>	<u>589,547.66</u>	<u>2,373,757.92</u>	<u>4,069,570.15</u>
DISBURSEMENTS				
Payment of Interim Distribution to TD	-	100,000.00	2,000,000.00	2,100,000.00
Repayment of borrowings under Receiver's Certificates	97,418.79	289,805.32	-	387,224.11
Receiver fees and disbursements	39,448.82	35,955.37	132,827.06	208,231.25
Transfer to 9514228 Canada Inc.	200,000.00	-	-	200,000.00
Legal fees and disbursements	31,085.54	28,332.71	104,667.30	164,085.55
Commission on sale of licenses and quota	-	29,297.19	108,230.30	137,527.49
HST paid on disbursements	65,078.59	4,394.58	16,234.55	85,707.72
Contracted workers	63,852.99	-	-	63,852.99
Insurance	62,233.62	-	-	62,233.62
Transfer to Rocky Coast	-	50,000.00	-	50,000.00
Settlement for licenses and quotas	40,000.00	-	-	40,000.00
Real estate commission	36,625.00	-	-	36,625.00
Utilities	26,030.70	-	-	26,030.70
Repairs and maintenance	8,415.50	-	-	8,415.50
Property tax	8,205.02	-	-	8,205.02
Telephone and internet	2,680.24	-	-	2,680.24
Interest and bank charges	1,827.50	21.26	22.72	1,871.48
Licence Fee	1,326.85	-	-	1,326.85
License fees paid to Department of Fisheries and Oceans	512.13	-	-	512.13
Filing fee paid to the OSB	72.82	72.82	75.30	220.94
Security	120.00	-	-	120.00
	<u>684,934.11</u>	<u>537,879.25</u>	<u>2,362,057.23</u>	<u>3,584,870.59</u>
TOTAL DISBURSEMENTS	<u>684,934.11</u>	<u>537,879.25</u>	<u>2,362,057.23</u>	<u>3,584,870.59</u>
AMOUNT RETAINED IN TRUST ACCOUNT BY THE RECEIVER	<u>421,330.46</u>	<u>51,668.41</u>	<u>11,700.69</u>	<u>484,699.56</u>

DELOITTE RESTRUCTURING INC.

Acting solely in its capacity as
Court Appointed Receiver of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd.
and 9514228 Canada Inc.
and not in its personal capacity

Per:



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

APPENDIX C – CERTIFICATE OF APPOINTMENT



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Nova Scotia
Division No.: 01 - Halifax
Court No.: 45960
Estate No.: 51-3158220

In the Matter of the Bankruptcy of:

Rocky Coast Seafoods Ltd.

Debtor

DELOITTE RESTRUCTURING INC/RESTRUCTURATION DELOITTE

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	November 26, 2024, 15:52	Security:	\$0.00
Date of trustee appointment:	November 26, 2024		
Meeting of creditors:	December 17, 2024, 10:00 Suite 800, 1741 Lower Water Street Halifax, Nova Scotia Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: November 26, 2024, 14:56

E-File/Dépôt Electronique

Official Receiver

Maritime Centre , 1505 Barrington Street, 16th Floor, Halifax, Nova Scotia, Canada, B3J3K5, (877)376-9902

Canada

APPENDIX D – DISTRIBUTION SCHEDULE

Meridien Group of Companies
Proposed Distribution Schedule (the "Distribution Schedule")
Prepared by Deloitte Restructuring Inc. - Court Appointed Receiver
Prepared on November 22, 2024

Receivership Funds	484,700	note 1
Adjustments		
Plus - forecasted HST refunds	90,000	note 2
Less - transfer Undeveloped Property Proceeds to Rocky Coast Seafoods bankruptcy	(93,907)	note 3
Less - WEPP Claim	(900)	note 4
Less - CRA Deemed Trust Claim	(3,638)	note 5
Less - Estimated Receiver's Fees	(28,750)	note 6
Less - Estimated Legal Fees	(17,250)	note 6
	<u>(54,445)</u>	
Distributable Funds	<u>430,254</u>	

Notes to the Distribution Schedule (the "**Notes**")

The Notes form an integral part of the Distribution Schedule and should be read in conjunction therewith.

note 1 - The above amount are the funds contained within the Receiver's trust accounts as of November 25, 2024.

note 2 - The above amount is an estimate and based on incurred ITC's as at the date of the Seventh Report in addition to ITC's to be paid on disbursements, namely professional fees, to complete the administration of the estate.

note 3 - The above amount relates to the net proceeds realized on the Undeveloped Land and for which the Receiver is seeking an order from the Court to transfer to the bankrupt estate of Rocky Coast Seafoods.

note 4 - The above amount agrees to a WEPP statement received from Service Canada.

note 5 - The above amount agrees to a proof of claim received from the Canada Revenue Agency and is for the deemed trust portion only.

note 6 - The above amounts are estimated professional fees for the Receiver and Stewart McKelvey (inclusive of HST) to complete the administration of the estate.

APPENDIX E – AFFIDAVIT OF JAMES FORAN

Form 39.08

2023

Hfx No. 521470

**Supreme Court of Nova Scotia
In Bankruptcy and Insolvency**

Between:

TD Bank

Applicant

-and-

**Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd., and
9514228 Canada Inc.**

Respondent

**AFFIDAVIT OF JAMES FORAN
(sworn November 22, 2024)**

I, **JAMES FORAN**, of the City of Halifax, in the Province of Nova Scotia, **SWEAR AND SAY AS**

FOLLOWS:

1. I am a Chartered Professional Accountant, a Chartered Accountant, a Chartered Insolvency and Restructuring Professional, a Licensed Insolvency Trustee and a Senior Vice President with Deloitte Restructuring Inc. ("**Deloitte**"), and as such, I have knowledge of the matters to which I hereinafter depose.
2. Pursuant to an Order dated March 9, 2023 (the "**Receivership Order**"), Deloitte was appointed receiver (the "**Receiver**") of Meridien Atlantic Fishing Ltd. and Rocky Coast Seafoods Ltd.
3. Pursuant to an Order dated April 14, 2023 (the "**Amended Receivership Order**"), Deloitte was appointed Receiver of 9514228 Canada Inc.
4. Attached hereto and marked as Exhibit "**A**" is a copy of the 13 interim invoices (the "**Invoices**") rendered by the Receiver in respect of the period from March 9, 2023 to June 30, 2024. The Invoices contain the fees (including details of the billing rates and total hours of each of the members of Deloitte who acted on behalf of the Receiver in these proceedings), disbursements and HST charged by the Receiver in these proceedings.
5. Attached hereto and marked as Exhibit "**B**" is a schedule summarizing each invoice in Exhibit "**A**", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice. The Receiver expended a total of 453.6 hours at an average hourly rate

of approximately \$445.18 in connection with this matter during the period from March 9, 2023 to June 30, 2024, giving rise to fees and disbursements totalling \$208,231.25 plus HST of \$31,218.43 for a total of \$239,449.68.

6. The Invoices are a fair and accurate description of the services provided and the amounts charged by the Receiver. To the best of my knowledge, the Receiver's rates and disbursements are consistent with those in the Atlantic Canada market for these types of matters and the hourly billing rates charged by the Receiver are comparable to the rates charged by the Receiver for services rendered in similar proceedings.

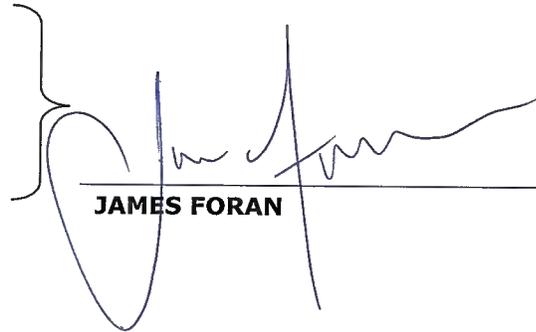
7. I make this affidavit in support of a motion by the Receiver, Deloitte Restructuring Inc., for, among other things, approval of the fees and disbursements of the Receiver.

SWORN in person before me at the City of Halifax in the Province of Nova Scotia on Nov 22 2024.



A Commissioner for Taking Affidavits, etc.

Sara L. Scott



JAMES FORAN

THIS IS EXHIBIT "A" REFERRED TO IN THE AFFIDAVIT OF
JAMES FORAN SWORN BEFORE ME THIS 22 DAY OF
NOVEMBER, 2024.

A handwritten signature in blue ink that reads "Sara L. Scott". The signature is written in a cursive style with a horizontal line underneath it.

A Commissioner for Taking Affidavits, etc.

Sara L. Scott

Meridien Group
 Summary of invoices of Deloitte Restructuring Inc. ("Deloitte") - Court Appointed Receiver
 For the period March 9, 2023 to June 30, 2024
 Prepared on November 22, 2024

Invoice #	Period	Hours	Net Fees	Average Rate	Disbursements	HST	Total
8003684277	March 9 to April 28, 2023	154.60	61,600.00	398.45	3,510.72	9,750.33	74,861.05
8004057952	May 1 to May 31, 2023	18.10	8,030.00	443.65	1,742.57	1,465.89	11,238.46
8004057958	June 1 to June 30, 2024	62.40	29,465.00	472.20	-	4,419.75	33,884.75
8004049209	July 4 to July 31, 2023	25.90	11,875.00	458.49	356.61	1,834.74	14,066.35
8004049207	August 1 to August 31, 2023	17.40	8,000.00	459.77	-	1,200.00	9,200.00
8004250538	September 1 to September 29, 2023	26.00	13,015.00	500.58	-	1,952.25	14,967.25
8004250537	October 1 to October 31, 2023	23.80	11,450.00	481.09	-	1,717.50	13,167.50
8004463308	November 2 to November 30, 2023	30.50	14,787.50	484.84	688.85	2,321.45	17,797.80
8004430805	December 5 to December 21, 2023	13.10	6,217.50	474.62	-	932.63	7,150.13
8004680335	January 2 to January 31, 2024	38.60	15,347.50	397.60	-	2,302.13	17,649.63
8004831366	February 1 to February 21, 2024	8.60	4,050.00	470.93	-	607.50	4,657.50
8004785758	March 4 to March 31, 2024	13.30	7,017.50	527.63	-	1,052.63	8,070.13
8005051294	April 1 to June 30, 2024	21.30	11,077.50	520.07	-	1,661.63	12,739.13
		453.60	201,932.50	445.18	6,298.75	31,218.43	239,449.68



Invoice 8003684277

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

Vitaly Kormakov
Account Manager, Financial Restructuring Group
TD Bank Financial Group
1350 Rene-Levesque Boulevard West, 7th Floor
Montreal QC H3G 1T4
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: June 12, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

Work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Prepare First Report of Receiver including Sale and Investment Solicitation Package and Teaser
- Attendance at debtor location and complete possessionary activities
- Preparation of sale process documents including, tender package, teaser and advertising
- Correspondence with creditors and vendors
- Participate in discussions with TriNav

Please see attached appendix for details.

GST & QST applicable 61,600.00

Expense

Out of pocket expenses.

GST & QST applicable 3,510.72

Sales Tax

GST at 5.00 % 3,255.54

QST at 9.975 % 6,494.79

Total Amount Due (CAD) 74,861.05

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 March 9 to April 28, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	27.50	550.00	15,125.00
Jorden Sleeth	Senior Vice President	4.50	550.00	2,475.00
Kurt Macleod	Vice President	56.20	450.00	25,290.00
Colleen O'Brien	Manager	6.00	350.00	2,100.00
Ian Lewis	Associate	60.40	275.00	16,610.00
Total:		154.60		61,600.00

Expense Type	Expense Amount
Mail	227.73
Other	2,756.55
Mileage	179.76
Lodging	346.68
Total	3,510.72

Date	Name	Hours	Descriptions
3/9/2023	Lewis, Ian	0.50	Discussion with [REDACTED] re: potential purchaser of Rocky Coast fish processing facility.
3/9/2023	Macleod, Kurt	1.40	Telephone calls with Lucille Robichaud, meeting with Sara Scott, review of TriNav agreement.
3/10/2023	Lewis, Ian	8.00	Travel to Saulnierville, meet with subcontracted employees, meet with locksmith.
3/10/2023	Foran, James	1.30	Discussions with Ian Lewis re: possession work and employee messaging, share documents for website, emails to/from stakeholders.
3/13/2023	O'Brien, Colleen	0.10	Prepare banking forms to open receivership bank account.
3/13/2023	Lewis, Ian	5.90	Prepare notices to suppliers, bank letter, discussions with subcontractors re: balance sheet accounts.
3/13/2023	Macleod, Kurt	6.10	Telephone call with Earl Harding, telephone call with Lucille Robichaud, review of final subcontractor agreements, review of quota information and national database, review of information provided by Lucille Robichaud, discussions with Ian Lewis.
3/14/2023	Lewis, Ian	5.10	Prepare notices to suppliers, mail re-direct, finalize s. 245 notice, communication with subcontractors.

Date	Name	Hours	Descriptions
3/14/2023	Macleod, Kurt	4.10	Telephone calls with Lucile Robichaud, edits to 245 notice, correspondence with legal counsel and tri-nav.
3/14/2023	Foran, James	1.40	Discussions with legal counsel, discuss licenses/quota schedule with Kurt Macleod, possessionary issues.
3/15/2023	O'Brien, Colleen	1.40	Prepare creditor information for mailout.
3/15/2023	Lewis, Ian	4.80	Prepare estate cash flow forecast, communication with subcontractors.
3/15/2023	Macleod, Kurt	3.00	Review of Rocky Coast/Meridien financial statements and lease agreements, drafting correspondence to apartment renters, discussions with Lucille Robichaud, review of S. 245 notice, telephone call with Stewart McKelvey and Cox and Palmer.
3/15/2023	Foran, James	1.40	Discussions with Kurt Macleod, prepare and attend conference call with legal counsel.
3/16/2023	Lewis, Ian	4.90	Prepare Cash Flow Forecast, communication with subcontractors, call with Tri-Nav.
3/16/2023	Macleod, Kurt	3.70	Review of correspondence to vendors, finalizing letter to apartment renter, telephone call with [REDACTED], telephone call with Tri-nav.
3/17/2023	Lewis, Ian	4.50	Prepare cash flow forecast, letters to tenants, letters to suppliers.
3/17/2023	Macleod, Kurt	3.70	Discussions with Ian Lewis, review of correspondence, review of legal opinion, review of Silver Hake agreements, correspondence with Lucille Robichaud.
3/17/2023	Foran, James	1.00	Prepare for and attend conference call with Deloitte and TD, discussions with Kurt Macleod.
3/20/2023	Macleod, Kurt	9.50	Drafting First Report of the Receiver, drafting teaser document, drafting tender package, reviewing information provided by Lucille Robichaud, reviewing appraisals and quota information.
3/20/2023	Lewis, Ian	3.30	Prepare quota schedule/license summary, prepare estate cash flow forecast, conversation with bookkeeper re: lease agreements.
3/21/2023	Macleod, Kurt	2.90	Review of DFO documentation, licenses, quota, fish buyers licenses, trust agreements, etc., discussion with Gavin MacDonald, telephone call with TriNav.
3/21/2023	Lewis, Ian	0.50	Update quota and license summary, prepare mail re-direct and deliver to post office.
3/21/2023	Foran, James	1.50	Review of Court report and changes, discuss filing with legal counsel and Kurt Macleod, discuss administrative items with Ian Lewis.

Date	Name	Hours	Descriptions
3/22/2023	Macleod, Kurt	1.50	Review of Meridien costs, discussions with Ian Lewis regarding security.
3/22/2023	Lewis, Ian	2.50	Call with subcontractor to discuss contract, prepare Receiver's borrowing certificate, request/review security quotes.
3/22/2023	Foran, James	2.40	Revisions to Court report, discuss break-down of quota and licenses with Kurt Macleod, emails to/from legal counsel.
3/23/2023	O'Brien, Colleen	1.40	Speak with Lucille Robichaud on ROE's, T4's and other payroll information, call Service Canada related to ROE's.
3/23/2023	Macleod, Kurt	0.50	Correspondence regarding court application.
3/23/2023	Lewis, Ian	1.90	Download all company documents from bookkeepers OneDrive and organize on Deloitte network, update subcontractor agreement.
3/23/2023	Foran, James	0.90	Work on Court report, review of teaser, discussions with Kurt Macleod.
3/24/2023	O'Brien, Colleen	1.40	Various emails and discussions with TD in setting up the bank account, draft letter to set up HST account for receivership.
3/24/2023	Macleod, Kurt	0.50	Emails and telephone call with Lucille Robichaud.
3/24/2023	Foran, James	1.40	Work on Court report, discussions with Kurt Macleod.
3/27/2023	Sleeth, Jorden	1.90	QA review of First Report of Receiver.
3/27/2023	Foran, James	2.50	First Report of Receiver, emails to/from legal counsel, discuss estate consolidation with Colleen O'Brien.
3/27/2023	Macleod, Kurt	0.20	Review of HST letter.
3/28/2023	Lewis, Ian	2.80	Adjustments to SISP document and Teaser.
3/28/2023	Macleod, Kurt	0.50	Administrative activities pertaining to processing payments.
3/29/2023	O'Brien, Colleen	0.40	Estate administration.
3/29/2023	Lewis, Ian	1.80	Update Teaser, discussion with suppliers re: contracts.
3/29/2023	Foran, James	0.90	Conference call with EY, emails with legal counsel.
3/30/2023	Foran, James	0.50	Review of Court Report.
3/30/2023	Macleod, Kurt	1.00	Telephone call with insurance broker, telephone call with Lucille Robichaud.

Date	Name	Hours	Descriptions
3/31/2023	Foran, James	0.90	Review of 951 information provided by EY, telephone call with legal counsel, update Court report.
4/3/2023	Lewis, Ian	0.00	Prepare/Update Teaser.
4/3/2023	Foran, James	3.40	Finalize Court Report, including review of proposed changes from legal counsel, review and update to appendices, review information provided by EY and share update with TD.
4/3/2023	Sleeth, Jorden	0.50	Review Teaser and provide comments to engagement team.
4/4/2023	Foran, James	2.90	Finalize Teaser with Ian Lewis and share with legal counsel, update SISP sections of Court Report, emails with TD.
4/5/2023	Lewis, Ian	0.90	Discussion with apartment tenants, finalize teaser for SISP.
4/5/2023	Foran, James	2.40	Review of filings of legal counsel and provide comments, finalize Court Report and prepare for filing, documentation for website, correspondence with interested party.
4/10/2023	Sleeth, Jorden	0.40	Review revised Teaser.
4/11/2023	Macleod, Kurt	0.10	Review of invoices for payment.
4/12/2023	Macleod, Kurt	0.50	Drafting correspondence to Department of Fisheries and Oceans and Provincial fisheries department.
4/12/2023	O'Brien, Colleen	0.50	Draft cheques for disbursements, speak with Service Canada regarding WEPPA.
4/13/2023	Macleod, Kurt	2.50	Final review of sale process document and TriNav agreement.
4/13/2023	Lewis, Ian	4.00	Discussions with subcontractors re: scheduling a locksmith, Orkin, ADT/TELUS, discussions with lock smith, Orkin, ADT/Telus re: services.
4/13/2023	Foran, James	1.80	Review of Marcotte corporate group structure and tie to asset valuations, review of related party financial information provided by EY, office discussion with Kurt Macleod, emails to/from stakeholders .
4/14/2023	Foran, James	0.90	Discuss comments on Tender Package with Kurt Macleod and update on Court hearing.
4/14/2023	Lewis, Ian	0.50	Call with Trevor Decker of TriNav re: SISP.
4/14/2023	Macleod, Kurt	4.50	Preparing for an attending Court hearing relating to the receivership of 951 Canada Inc. and the SISP,final edits to tender process document and TriNav engagement letter, telephone call with Trevor Decker.
4/17/2023	Lewis, Ian	2.50	Prepare advertisement for Insolvency Insider, discussion with locksmith and subcontractor, discussions with ADT.

Date	Name	Hours	Descriptions
4/17/2023	Sleeth, Jordan	0.90	Review and provide comments on SISP document.
4/18/2023	Macleod, Kurt	1.10	Correspondence with insurance provider, addressing QA review comments on SISP materials.
4/19/2023	Sleeth, Jordan	0.30	SISP follow up with Kurt Macleod.
4/20/2023	Macleod, Kurt	1.90	Review of NDA, final edits to Sale Process document, review of advertising, telephone call with QA partner.
4/21/2023	Macleod, Kurt	2.00	Review of advertisements, review of financial information pertaining to 951 Canada Inc., email correspondence with EY, drafting letters to TD bank pertaining to 951, providing update to TD bank, discussion with Ian Lewis regarding quota.
4/21/2023	Lewis, Ian	2.00	Prepare letter to DFO, finalize teaser and SISP.
4/24/2023	Macleod, Kurt	1.50	Responding to questions from TriNav, telephone call with 951 Canada Inc.
4/24/2023	Lewis, Ian	1.00	Call with Charlesville Fisheries re: license is escrow, prepare letter re: license in escrow.
4/25/2023	Sleeth, Jordan	0.50	Review s245 notices and provide comments.
4/25/2023	Macleod, Kurt	1.50	Answering questions of TriNav, reviewing advertising and finalizing 951 Canada Inc. S.245 notice.
4/25/2023	Lewis, Ian	1.00	Translate 951 Canada Inc. balance sheet from French to English.
4/27/2023	O'Brien, Colleen	0.40	Various correspondence with the bank regarding funds transfer and wire transfers.
4/27/2023	Macleod, Kurt	1.50	Telephone call with Fisheries and Aquaculture, finalizing s.245 notice for 951 Canada Inc.
4/27/2023	Lewis, Ian	2.00	Review wire transfer details for [REDACTED] and [REDACTED], prepare rent invoices for the apartment.
4/28/2023	O'Brien, Colleen	0.40	Estate administration, prepare cheques to paid disbursements.
4/28/2023	Macleod, Kurt	0.50	Telephone calls with Earl Harding.
Total		154.60	



Invoice 8004057952

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

Deloitte Restructuring Inc.
in its capacity as Receiver of Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

For professional services rendered

Date: October 19, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

Fees

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

Work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- (i) Discussions with TriNav and TD regarding the sale and investment solicitation process;
- (ii) Review of information from received Frank D'Entremont;
- (iii) Work with employees to complete WEPPA;
- (iv) Review of draft security review and discuss with legal counsel; and
- (v) Discussions with TD

Please see attached appendix for details.

HST applicable - 8,030.00

Expense

Out of pocket expense

Please see attached appendix for details.

HST applicable 1,742.57

Sales Tax

HST at 15.00 % 1,465.89

Total Amount Due (CAD) 11,238.46

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.



For the period from May 1, 2023 to May 31, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	5.20	\$ 550	\$ 2,860.00
Kurt Macleod	Vice President	8.20	\$ 450	\$ 3,690.00
Colleen O'Brien	Manager	2.50	\$ 350	\$ 875.00
Ian Lewis	Senior Associate	2.20	\$ 275	\$ 605.00
Total:		18.10		\$ 8,030.00

Expense Type	Amount
Mail	\$ 168.27
Mileage	\$ 305.41
Quota fees	\$ 1,268.89
Total	\$ 1,742.57

Date	Name	Hours	Descriptions
5/1/2023	Lewis, Ian	0.50	Emails re: fishing quotas held in escrow, utilities, apartment rentals.
5/2/2023	Lewis, Ian	0.50	Meeting with Tri-Nav re: Sale and Investment Solicitation Process
5/2/2023	Macleod, Kurt	0.50	Telephone call with Ernst and Young regarding Meridien guarantee.
5/3/2023	Lewis, Ian	0.90	Prepare monthly operating expense summary for the rental apartment. Emails with holder of fishing quota.
5/3/2023	Macleod, Kurt	1.50	Review of information received from [REDACTED]
5/3/2023	Foran, James	0.80	Email correspondence with TriNav re: compliance with Sale and Investment Solicitation Process, discuss potential interested party and share with TriNav, discussions with Kurt Macleod
5/4/2023	Macleod, Kurt	1.90	Telephone call with TriNav regarding sales process. Update call with TD regarding sale process.
5/4/2023	Foran, James	1.70	Prepare for and attend Sale and Investment Solicitation Process update call between Deloitte and TriNav, prepare for and attend conference call with TD and Cox and Palmer
5/8/2023	Macleod, Kurt	1.30	Review of WEPPA documentation and discussions with Colleen O'Brien regarding the WEPPA calculations.
5/9/2023	Lewis, Ian	0.30	Prepare electricity invoices for the apartment rentals

Deloitte.

Date	Name	Hours	Descriptions
5/11/2023	Foran, James	0.60	Review email request from Ernst and Young on behalf of guarantor, emails to/from TriNav re: information on Sale and Investment Solicitation Process
5/12/2023	Foran, James	0.40	Correspondence with TriNav, share Sale and Investment Solicitation Process activity to date with Ernst and Young
5/15/2023	Macleod, Kurt	0.40	Telephone call with [REDACTED].
5/23/2023	O'Brien, Colleen	1.00	Finalize WEPPA materials, upload to service Canada and prepare packages for employees
5/23/2023	Macleod, Kurt	0.70	Review of draft security review.
5/24/2023	Macleod, Kurt	0.90	Telephone call with Cox & Palmer and Stewart McKelvey regarding quota and security documents.
5/24/2023	Foran, James	1.30	Review of proposed email and suggested changes, prepare for and participate in call between Deloitte, Stewart McKelvey and Cox & Palmer re: legal issues relating to quota and licenses
5/25/2023	O'Brien, Colleen	1.00	Estate administration and send WEPPA packages to employees
5/31/2023	Foran, James	0.40	Office discussion on Sale and Investment Solicitation Process with Kurt Macleod
5/31/2023	O'Brien, Colleen	0.50	Estate administration processing payments
5/31/2023	Macleod, Kurt	1.00	Telephone discussion with Trevor Decker and David Wedlake.
Total		18.10	



Invoice 8004057958

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: October 19, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Professional services rendered with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- (i) Review and summarize outcomes from Phase I of sale and investment solicitation process;
- (ii) Discussion with TriNav, TD, Ernst and Young and legal counsel;
- (iii) Reconciliation of quota/licenses and work with TriNav and legal counsel to crystallize; and
- (iv) Prepare Second Report of Receiver along with Confidential Supplement.

Please see attached appendix for details.

Sales Tax

HST applicable 29,465.00

HST at 15.00 % 4,419.75

Total Amount Due (CAD) 33,884.75

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.



Time Summary
For the period from June 1, 2023 to June 30, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	20.00	\$ 550	\$ 11,000.00
Jorden Sleeth	Senior Vice President	0.50	\$ 550	\$ 275.00
Kurt Macleod	Vice President	36.30	\$ 450	\$ 16,335.00
Lisa Crowley	Vice President	1.20	\$ 450	\$ 540.00
Colleen O'Brien	Manager	1.40	\$ 350	\$ 490.00
Ian Lewis	Senior Associate	3.00	\$ 275	\$ 825.00
Total:		62.40		\$ 29,465.00

Date	Name	Hours	Descriptions
6/1/2023	Foran, James	1.10	Review of summary phase one LOI's received and discuss same with Kurt Macleod
6/1/2023	Macleod, Kurt	1.30	Reviewing offers received, correspondence with TriNav, preparing offer summary for TD.
6/2/2023	Foran, James	0.70	Review and approval of estate disbursements, email correspondence with Ernst and Young
6/5/2023	Lewis, Ian	0.50	Call with Tri-Nav to discuss Sale and Investment Solicitation Process results.
6/5/2023	Foran, James	1.30	Call with TriNav re: Sale and Investment Solicitation Process results and next steps, prepare for and attend call with TD re: Sale and Investment Solicitation Process results and next steps, emails to/from Ernst and Young and share Sale and Investment Solicitation Process results
6/6/2023	Foran, James	0.80	Call with Ernst and Young re: results of phase one Letters of Intent
6/7/2023	Foran, James	0.70	Call with Stewart McKelvey re: legal opinion and optionality with Sale and Investment Solicitation Process, emails to TD

6/9/2023	Foran, James	0.80	Emails to TriNav and TD, prepare for and attend conference call
6/9/2023	Lewis, Ian	1.20	Call with TD and Tri-Nav to discuss Sale and Investment Solicitation Process progress, review subcontractor invoices, emails with subcontractor.
6/12/2023	Foran, James	0.40	Email correspondence to TriNav re: license and quota in Sale and Investment Solicitation Process, email correspondence regarding continued discussions with interested parties, call from real estate agent re: vacant land transaction
6/13/2023	Foran, James	0.60	Emails to/from TD re: quota/licenses, emails to/from TriNav and review information provided, emails with legal counsel re: Sale and Investment Solicitation Process and extension
6/14/2023	Foran, James	1.90	Prepare for and attend conference call with TriNav re: quota/licenses, interested parties and reconciliation of assets, discussions with real estate agent on other asset parcels, emails to from Ernst and Young re: interested parties, and emails and call with legal counsel.
6/15/2023	Foran, James	2.60	Prepare for and attend conference call with TriNav, emails to/from TriNav Realty, call with TD, prepare for and attend conference call with Ernst and Young, review of Tender Package and reconcile to appraisal, emails
6/16/2023	Foran, James	0.40	Email to real estate agent re: compliant bid and review same and advise, emails to/from TriNav on other bid
6/19/2023	Foran, James	1.20	Emails to/from legal counsel and TD re: next steps with Court, emails to/from Tri Nav
6/20/2023	Foran, James	1.60	Call with Stewart McKelvey re: next steps with Court, call with Kurt Macleod, review of quota/license, emails with Stewart McKelvey re: sale of vacant land, provide details to real estate agent along with apartment documentation
6/20/2023	Macleod, Kurt	6.10	Telephone call with Stewart McKelvey, preparing reconciliation of fishing quota compared to appraisal, drafting Second Report of the Receiver.

6/21/2023	Macleod, Kurt	2.10	Drafting second court report of the Receiver.
6/21/2023	O'Brien, Colleen	0.70	Prepare statement of receipts and disbursements
6/21/2023	Lewis, Ian	0.90	Prepare letters to financial institutions re: funds on deposit.
6/21/2023	Foran, James	0.90	Review of Court report and discuss same with Kurt Macleod, emails to/from legal counsel, review of prior offer from Daniel Leblanc, emails with Ernst and Young, review of quota/license reconciliation and update to TD
6/22/2023	Macleod, Kurt	5.80	Telephone calls with Cox & Palmer, Ernst & Young, TD, Stewart McKelvey and further review of quota security and quota documentation.
6/22/2023	Crowley, Lisa	0.60	Addressing vacant land HST question
6/22/2023	Foran, James	0.90	Emails with Patty Smith re: sale of real estate, discuss HST treatment with internal resources and legal counsel
6/23/2023	O'Brien, Colleen	0.70	Prepare wire transfer and email the bank, bank deposit.
6/23/2023	Macleod, Kurt	5.80	Drafting Second Report of receiver and Confidential Supplemental Report including interim statement of receipts and disbursements.
6/23/2023	Foran, James	1.20	Emails to/from real estate agent re: interested party offer and require revision, call with Gina Polidoro from TD re: interested parties

6/26/2023	Crowley, Lisa	0.60	Providing update to engagement team regarding HST treatment on vacant land
6/26/2023	Foran, James	1.40	Final review of Court report and discuss final comments with Kurt Macleod, review of motion documents prepared by legal counsel, emails
6/26/2023	Macleod, Kurt	1.00	Preparation of court materials following James Foran review, and discussions with legal counsel.
6/27/2023	Foran, James	0.90	Final review of Court report and discuss with Kurt Macleod, review request from Ernst and Young re: appraisal and discuss same with Kurt Macleod
6/27/2023	Macleod, Kurt	5.30	Preparation of motion materials for upcoming hearing on amendment to Sale and Investment Solicitation Process, discussions with real estate agent and Stewart McKelvey, correspondence with TD and Ernst and Young, review of agreement of purchase and sale.
6/27/2023	Lewis, Ian	0.40	Prepare and send the invoice for June and July rent.
6/27/2023	Sleeth, Jordan	0.50	Quality review of Sale and Investment Solicitation Process court report and provide comments
6/28/2023	Macleod, Kurt	0.20	Telephone call with David Wedlake.
6/29/2023	Foran, James	0.60	Emails to/from TD, emails to appraisals, emails to Ernst and Young
6/29/2023	Macleod, Kurt	5.30	Telephone call with TriNav, telephone call with Lucille Robicheau and former legal counsel of Meridien regarding quota, review of quota documentation from Lucille Robicheau and email to Stewart McKelvey

6/30/2023	Macleod, Kurt	3.40	Meeting with Stewart McKelvey to discuss documentation pertaining to quota, working with TriNav Realty to execute agreement of purchase and sale regarding Church Point property.
Total		62.40	



Invoice 8004049209

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: October 17, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Prepare for and attend Court hearing on sale and investment solicitation process;
- Preparation of Third Report and Confidential Supplement;
- Prepare for and Court hearing on real property sales; and
- Discussions with estate stakeholders.

Please see attached appendix for details.

HST applicable 11,875.00

Expense

Out of Pocket expense.

HST applicable 356.61

Sales Tax

HST at 15.00 % 1,834.74

Total Amount Due (CAD) 14,066.35

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.

Time Summary
For the period from July 4, 2023 to July 31, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	6.60	550	3,630.00
Kurt Macleod	Vice President	16.40	450	7,380.00
Colleen O'Brien	Manager	0.90	350	315.00
Ian Lewis	Senior Associate	2.00	275	550.00
Total:		25.90		11,875.00

Expense Type	Expense Amount
Mailing	356.61
Total	356.61

Date	Name	Hours	Descriptions
7/4/2023	Macleod, Kurt	0.90	Preparing for and attending Court hearing pertaining to amendments to the SISP.
7/5/2023	Foran, James	0.40	Discussions with Kurt Macleod, emails from stakeholders.
7/6/2023	Lewis, Ian	0.40	Prepare electricity invoices for apartment tenants, emails with subcontractors re: water easement.
7/6/2023	Macleod, Kurt	1.40	Preparation for and participation in stakeholder call pertaining to the SISP.
7/6/2023	Foran, James	1.40	Prepare for and participate in conference call with TD, TriNav, Deloitte and EY re: realization strategy, office discussion with Kurt Macleod.
7/10/2023	Macleod, Kurt	2.40	Review of TriNav appraisal information, review of draft quota declarations and preparation of schedule A's.
7/10/2023	Foran, James	0.80	Review of revised quota valuations received from TriNav and discuss same with Kurt Macleod.
7/13/2023	Macleod, Kurt	0.40	Review and execution of real estate listing documents.
7/14/2023	Lewis, Ian	0.20	Email apartment (747 Highway 1, Comeauville, NS) income and expenses to Patty Smith (realtor).

Date	Name	Hours	Descriptions
7/17/2023	Foran, James	0.90	Review of Court Report/Confidential Supplement and discuss comments with Kurt Macleod.
7/18/2023	Lewis, Ian	1.20	Prepare summary of monthly holding costs.
7/18/2023	O'Brien, Colleen	0.50	Estate administration, prepare various cheques.
7/18/2023	Macleod, Kurt	5.10	Preparation of Third Report of the Receiver and Confidential Supplement, preparation of holding cost summary for TD bank, review of motion material documents.
7/19/2023	Macleod, Kurt	0.70	Finalizing Third Report and Confidential Supplement of the Receiver.
7/24/2023	Macleod, Kurt	0.40	Preparation of professional fee summary.
7/25/2023	Lewis, Ian	0.20	Emails with Caisse Populaire (Desjardins) re: funds on deposits.
7/26/2023	Foran, James	0.40	Discuss Court hearing and Daniel Leblanc closing with Kurt Macleod.
7/26/2023	O'Brien, Colleen	0.40	Estate administration and prepared payments.
7/27/2023	Macleod, Kurt	4.40	Preparing for and attending Court hearing regarding the sale of Church Point property, conference call with [REDACTED] and Stewart McKelvey regarding quota, telephone call with James Foran and drafting notes on [REDACTED] quota.
7/27/2023	Foran, James	1.40	Discuss Court hearing with Kurt Macleod, provide documentation for posting on case website, discuss [REDACTED] quota/license with Kurt Macleod, emails.
7/28/2023	Macleod, Kurt	0.70	Execution of documents for land sale, telephone call with Cox and Palmer regarding quota.
7/28/2023	Foran, James	0.90	Review of email from Kurt Macleod, participate in conference call with Kurt Macleod and Gavin MacDonald.

Date	Name	Hours	Descriptions
7/31/2023	Foran, James	0.40	Discuss closing of real estate with Kurt Macleod and emails.
Total		25.90	



Invoice 8004049207

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: October 17, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Assistance with respect to new tenant in apartment building;
- Discuss assets for sale with interested party;
- Work with real estate agent to list real property on MLS system; and
- Discussions with estate stakeholders.

Please see attached appendix for details.

Sales Tax

HST applicable	8,000.00
HST at 15.00 %	<u>1,200.00</u>
Total Amount Due (CAD)	<u>9,200.00</u>

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.



For the period from August 1, 2023 to August 31, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	5.20	550.00	2,860.00
Kurt Macleod	Vice President	10.20	450.00	4,590.00
Ian Lewis	Senior Associate	2.00	275.00	550.00
Total:		17.40		8,000.00

Date	Name	Hours	Descriptions
8/1/2023	Macleod, Kurt	1.40	Correspondence regarding Church Point property sale, discussions with Tenant regarding renting unit in apartment building.
8/2/2023	Macleod, Kurt	0.90	Correspondence with potential new tenant.
8/3/2023	Foran, James	0.40	Discussions with Kurt Macleod re: asset realizations.
8/8/2023	Macleod, Kurt	2.10	Preparing lease documents for new tenant, telephone discussion with Trevor Decker at TriNav.
8/8/2023	Lewis, Ian	0.20	Review standard lease form for new tenant.
8/9/2023	Macleod, Kurt	0.50	Telephone call with Sara Scott re: [REDACTED].
8/15/2023	Macleod, Kurt	1.50	Telephone calls with Earl Harding, correspondence with Patty Smith, and telephone call with plumber regarding water supply.
8/17/2023	Macleod, Kurt	2.40	Correspondence to TriNav and Stewart McKelvey regarding [REDACTED].
8/22/2023	Macleod, Kurt	0.70	Correspondence with Colleen O'Brien.

Deloitte.

Date	Name	Hours	Descriptions
8/24/2023	Lewis, Ian	0.40	Arrange plumber to meet sub-contractor at the apartment.
8/25/2023	Macleod, Kurt	0.70	Telephone call with Vitaly Kormakov. regarding sales process.
8/25/2023	Lewis, Ian	0.90	Review questions involving water easement, internal call to discuss file update.
8/28/2023	Lewis, Ian	0.30	Emails with new apartment tenants regarding internet setup, discussions with subcontractor regarding new tenant information.
8/28/2023	Foran, James	1.10	Call with interested party, emails to/from Trevor Decker, call with TD.
8/29/2023	Foran, James	1.10	Emails to real estate agent re: extension on offer, discussions with Colleen O'Brien re: Interim R&D, email to TD.
8/30/2023	Lewis, Ian	0.20	Emails with Synergy regarding rent.
8/30/2023	Foran, James	1.40	Call with real estate agent re: offer on apartment building and review email/share with legal counsel, review of agreement with TriNav and share with TD, emails with insurance agent re: renewal, prepare for and attend call with EY.
8/31/2023	Foran, James	1.20	Emails to/from Patty Smith re: real estate listings, emails to/from legal counsel, review Interim R&D.
Total		17.40	



Invoice 8004250538

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: December 12, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran
GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Discussions with TriNav and TD Bank re: sale of licenses and quota;
- Discussions with real estate agent regarding sale of apartment building;
- Discussions with legal counsel regarding agreement of purchase and sale; and
- Draft 246(2) report.

Please see attached appendix for details.

Sales Tax

HST applicable 13,015.00

HST at 15.00 % 1,952.25

Total Amount Due (CAD) 14,967.25

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.

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For the period from September 1 to September 29, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	14.80	\$ 550	\$ 8,140.00
Michael Matthews	Senior Vice President	0.80	\$ 550	\$ 440.00
Kurt Macleod	Vice President	8.10	\$ 450	\$ 3,645.00
Colleen O'Brien	Manager	2.10	\$ 350	\$ 735.00
Ian Lewis	Senior Associate	0.20	\$ 275	\$ 55.00
Total:		26.00		\$ 13,015.00

Date	Name	Hours	Descriptions
9/1/2023	Foran, James	1.20	Emails to/from TD and TriNav, review of proposed offers, prepare for and attend conference call with TD and TriNav, emails to/from legal counsel
9/1/2023	Lewis, Ian	0.20	Call with ECDC plumbing company re: quote.
9/5/2023	Macleod, Kurt	1.40	Review of agreement of purchase and sale, discussions with James Foran regarding the same, correspondence with TriNav.
9/5/2023	Foran, James	1.30	Correspondence with TriNav re: agreement of purchase and sale, review and provide directional comments, discuss HST on the sale of a fishing license, correspondence with legal counsel
9/6/2023	Foran, James	1.30	Call with real estate agent re: offer on apartment building and review email/share with legal counsel, review of agreement with TriNav and share with TD, emails with insurance agent re: renewal, prepare for and attend call with EY
9/6/2023	Matthews, Michael	0.80	GST/HST status of the sale of fishing quota
9/7/2023	Foran, James	0.90	Emails to/from Patty Smith re: real estate listings, emails to/from legal counsel, review Interim R&D
9/7/2023	Macleod, Kurt	0.90	Drafting transmittal letter to interested parties and updated letter of intent form.
9/8/2023	Macleod, Kurt	1.10	Telephone call with TD bank, edits to transmittal letter and correspondence with TriNav.

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Date	Name	Hours	Descriptions
9/8/2023	O'Brien, Colleen	1.70	Draft s246(2) notice
9/8/2023	Foran, James	1.70	Emails to/from TD and TriNav, review of proposed offers, prepare for and attend conference call with TD and TriNav, emails to/from legal counsel
9/11/2023	Foran, James	1.30	Emails to/from TriNav and TD re: interested parties, letter to TD re: return of funding, review of s246 report
9/12/2023	Foran, James	0.80	Estate disbursements and review interim R&D, emails to/from EY, correspondence
9/14/2023	Foran, James	0.40	Emails to/from stakeholders
9/15/2023	Foran, James	0.80	Review of offers, emails to/from TriNav and TD
9/18/2023	Foran, James	0.70	Review of offers received in total, emails to/from stakeholders
9/18/2023	Macleod, Kurt	0.90	Correspondence with real estate agent regarding apartment.
9/19/2023	Foran, James	0.60	Participate in conference call with TD and TriNav re: quota offers
9/19/2023	Macleod, Kurt	3.10	Telephone calls with real estate agent, review of offers on apartment building, review of offers on quota, telephone call with TriNav and TD.
9/20/2023	Foran, James	0.60	Discussions with Kurt Macleod, review offer summary's, discuss apartment sale
9/22/2023	Foran, James	0.80	Review of emails regarding sale of quota and licenses, call with Kurt Macleod and emails to legal counsel
9/25/2023	Macleod, Kurt	0.70	Correspondence to legal counsel regarding quota and license requirements.

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Date	Name	Hours	Descriptions
9/26/2023	Foran, James	0.60	Review of emails from TriNav and potential purchaser, share with legal counsel and further emails
9/27/2023	Foran, James	0.80	Call with TriNav re: agreement of purchase and sale and path to closing, emails to/from legal counsel, call with Vitaly at TD Bank
9/28/2023	O'Brien, Colleen	0.40	Estate disbursements and administration
9/28/2023	Foran, James	0.40	Emails to/from TriNav re: closing, discussions with Kurt Macleod,
9/29/2023	Foran, James	0.60	Call with David Wedlake re: revisions to agreement of purchase and sale agreement
Total		26.00	



Invoice 8004250537

Deloitte Restructuring Inc.

1741 Lower Water Street, Suite 800
Halifax NS B3J 0J2

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Date: December 12, 2023
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Correspondence with TriNav, TD and legal counsel re: license and quota sale;
- Prepare and file s246(2) report;
- Archive and provide TriNav with processing plant photos: and
- Work on Court Report.

Please see attached appendix for details.

Sales Tax

HST applicable	11,450.00
HST at 15.00 %	<u>1,717.50</u>
Total Amount Due (CAD)	<u>13,167.50</u>

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.



For the period from October 1 to October 27, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	13.80	\$ 550	\$ 7,590.00
Jorden Sleeth	Senior Vice President	0.90	\$ 550	\$ 495.00
Kurt Macleod	Vice President	4.20	\$ 450	\$ 1,890.00
Colleen O'Brien	Manager	1.70	\$ 350	\$ 595.00
Ian Lewis	Senior Associate	3.20	\$ 275	\$ 880.00
Total:		23.80		\$ 11,450.00

Date	Name	Hours	Descriptions
10/1/2023	Macleod, Kurt	0.40	Email correspondence regarding Silver Hake quota transaction.
10/3/2023	Foran, James	1.90	Calls and emails with Patty Smith, emails from TriNav and legal counsel, review agreement of purchase and sale changes, emails with Vitaly Kormokov, finalize s246 notice and discuss QA comments
10/3/2023	O'Brien, Colleen	0.40	Finalized 246 (2) report and send to the OSB
10/3/2023	Sleeth, Jorden	0.40	QA review of s.246 reports and circulate to James Foran.
10/4/2023	Foran, James	1.10	Emails to/from stakeholders re: agreement with ██████████, review of revised agreement of purchase and sale and discussion with legal counsel
10/5/2023	O'Brien, Colleen	0.90	Draft R&D , estate administration
10/5/2023	Foran, James	0.70	Work with realtor and TD on sale of apartment building,
10/10/2023	Macleod, Kurt	1.40	Correspondence with TD, review of offer pertaining to apartment building.
10/10/2023	Lewis, Ian	0.40	Prepare rent and electricity invoices, send invoices to tenants, review and approve plumbing invoice.

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10/11/2023	Foran, James	0.80	Prepare for and attend conference on next steps for RS Marine transaction,
10/12/2023	Foran, James	0.60	Emails to/from TriNav re: facility photos and real estate transaction
10/13/2023	Lewis, Ian	0.40	Emails to purchaser re: go forward services (i.e., water, electricity, etc.)
10/16/2023	Lewis, Ian	0.20	Emails with apartment #1 tenants re: NSP invoice
10/17/2023	Macleod, Kurt	1.00	Telephone call with [REDACTED] and [REDACTED].
10/17/2023	Foran, James	1.30	Prepare for and attend conference call with [REDACTED] re: settlement, including guidance from TD and office discussions with Kurt Macleod
10/18/2023	Macleod, Kurt	0.50	Telephone call with Trevor Decker regarding DFO notifications.
10/20/2023	Macleod, Kurt	0.40	Review of DFO quota transfer documents.
10/24/2023	Foran, James	1.60	Prepare updated estate financial schedule for TD and request additional funding, extend closing date of sale of apartment building, emails and call with Patty Smith
10/25/2023	Foran, James	0.90	Prepare for and attend conference call with TD, emails to/from EY re: SISP and status of tax returns
10/26/2023	O'Brien, Colleen	0.40	Various estate administration
10/26/2023	Foran, James	2.70	Work on Court Report, emails to/from Patty Smith
10/27/2023	Macleod, Kurt	0.50	Correspondence with TriNav regarding quota fees.

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10/27/2023	Lewis, Ian	2.20	Archive equipment photos and create listing for TriNav.
10/27/2023	Sleeth, Jordan	0.50	Meridien court report - AQ review
10/27/2023	Foran, James	2.20	Revisions to Court report, update to appendices, review real estate listing, structure Confidential Supplement, emails
Total		23.80	



Invoice 8004463308

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: February 16, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1000870419 TQ0002

For professional services rendered

Fees

Work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Prepare for Court hearing, including draft Fourth Report of the Receiver and Confidential Supplement;
- Discussions with stakeholders relating to sale of fishing licenses and quotas, including DFO;
- Discussions with TriNav regarding fishing licenses and quotas and real estate;
- Discussions with Stewart McKelvey;
- Discussions with TD Bank

Please see attached appendix for details.

HST applicable 14,787.50

Expense

Out of pocket expense.

HST applicable 688.85

Sales Tax

HST at 15.00 % 2,321.45

Total Amount Due (CAD) 17,797.80

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.

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Time Summary For the Period from November 2, 2023 to November 30, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	16.60	\$ 550	\$ 9,130.00
Jorden Sleeth	Senior Vice President	0.50	\$ 550	\$ 275.00
Kurt Macleod	Vice President	9.70	\$ 450	\$ 4,365.00
Ian Lewis	Senior Associate	3.70	\$ 275	\$ 1,017.50
Total:		30.50		\$ 14,787.50

Expense Type	Expense Amount
Fishing Licence Renewal	\$ 688.85
Total	\$ 688.85

Date	Name	Hours	Descriptions
11/2/2023	Foran, James	0.80	Prepare for and attend call with EY re: November 17 hearing and relief being sought, discussions with real estate agent, discussions with Kurt Macleod
11/3/2023	Foran, James	0.50	Call with Patty Smith re: apartment adjustment, discuss same with TD, sign real estate amendments
11/6/2023	Foran, James	3.30	Confidential Supplement, review of APS for key terms to provide to Court, discussions with Kurt Macleod, emails
11/7/2023	Foran, James	1.90	Finalize Fourth Report and Confidential Supplement including appendices, discussions with Jorden Sleeth, discussions with legal counsel, emails
11/7/2023	Sleeth, Jorden	0.50	QA review of Confidential Supplemental report.
11/8/2023	Foran, James	2.90	Finalization of Court Report and Confidential Supplement including appendices, discussions with estate legal counsel, emails
11/8/2023	Macleod, Kurt	2.10	Telephone call with [REDACTED], review of Fourth Report of Receiver, review of processing licenses application documents.
11/8/2023	Lewis, Ian	0.30	Prepare electricity invoices for tenants.
11/9/2023	Foran, James	1.30	Discuss finalization of Court reports with Kurt Macleod, review and execute consent agreements for purchaser and DFO, call with Sara Scott
11/9/2023	Macleod, Kurt	3.50	Meeting with department of Fisheries and Aquaculture regarding license renewal, finalizing court materials and discussions with James Foran regarding the same.
11/9/2023	Lewis, Ian	1.40	Virtual meeting with NS Fisheries and Aquaculture. emails with subcontractor re: license renewal package

Deloitte.

11/14/2023	Foran, James	0.80	Emails from TriNav re: purchaser financial support, emails from legal counsel re: Court hearing upcoming, call with and amendment on apartment closing
11/15/2023	Foran, James	0.40	Emails to/from legal counsel, emails to/from EY
11/15/2023	Macleod, Kurt	0.50	Emails to/from legal counsel pertaining to property transaction.
11/16/2023	Foran, James	0.90	Call with Vitaly Kormokov, emails to/from Vitaly Kormokov, review of emails and legal counsel, review of Court filings
11/16/2023	Lewis, Ian	0.40	Prepare document package for Stewart Mckelvey re: 747 Highway #1 Apartment Expenses.
11/17/2023	Foran, James	1.70	Prepare for and attend Court hearing, call with TD, website update, emails to TriNav
11/21/2023	Macleod, Kurt	1.00	Telephone call with TD, TriNav and correspondence with DFO.
11/22/2023	Macleod, Kurt	0.90	Document review regarding real estate transaction and meeting with Stewart McKelvey
11/23/2023	Lewis, Ian	1.20	Prepare fish buyers and fish processor renewal package.
11/27/2023	Lewis, Ian	0.40	Review Rocky Coast renewal package.
11/28/2023	Macleod, Kurt	0.70	Review of settlement agreement, discussion with David Wedlake regarding the same.
11/29/2023	Macleod, Kurt	0.50	Meeting with David Wedlake and James Foran.
11/29/2023	Foran, James	1.70	Review of email from legal counsel and prepare for and participate in conference call re: [REDACTED], discussions with Kurt Macleod
11/30/2023	Macleod, Kurt	0.50	Telephone call with TriNav and Stewart McKelvey re: closing mechanics.
11/30/2023	Foran, James	0.40	Emails to/from Vitaly Kormakov re: closing, including sharing of correspondence from DFO
Total		30.50	



**Duplicate
Invoice 8004430805**

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: February 06, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 12289 3605 RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Correspondence with TriNav and Department of Fisheries and Oceans re: license and quota transfers;
- Provide EY with an update on the administration of the estate; and
- Discuss a resolution to water easement issue.

Please see attached appendix for details.

Sales Tax

HST applicable 6,217.50

HST at 15.00 % 932.63

Total Amount Due (CAD) 7,150.13

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.



Time Summary

For the period from December 5 to December 21, 2023

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	8.10	\$ 550	\$ 4,455.00
Kurt Macleod	Vice President	2.00	\$ 450	\$ 900.00
Colleen O'Brien	Manager	0.50	\$ 350	\$ 175.00
Ian Lewis	Senior Associate	2.50	\$ 275	\$ 687.50
Total:		13.10		\$ 6,217.50

Date	Name	Hours	Descriptions
05/12/2023	Foran, James	1.10	Correspondence with TriNav, emails to/from DFO re: license transfers and call re: same, email to TD/TriNav re: invest in the plant
06/12/2023	Foran, James	0.20	Approve estate disbursements
07/12/2023	O'Brien, Colleen	0.50	Review of estate financials and deposit at bank
07/12/2023	Lewis, Ian	0.60	Prepare letter to discontinue apartment internet services.
07/12/2023	Foran, James	1.30	Complete DFO transfer forms and provide to TD for signing
08/12/2023	Foran, James	0.40	Email to EY re: update on estate administration, emails to/from DFO re: license and quota transfer
11/12/2023	Foran, James	1.30	Call with representatives of DFO, share license and quota transfer documents with TriNav and TD
13/12/2023	Foran, James	1.30	Call with TriNav to discuss discussions with DFO, update R&D and get a statement of adjustments from legal counsel, disbursement approval
14/12/2023	Macleod, Kurt	0.40	Telephone call with Department of Fisheries and Oceans.

14/12/2023	Foran, James	0.80	Disbursement approval, discussions with legal counsel re: license and quota status and update to Court
15/12/2023	Foran, James	0.80	Emails to/from TriNav and Stewart McKelvey re: status of transfers with DFO, estate disbursements
19/12/2023	Lewis, Ian	1.90	Call with Robert Thibault re: water easement, prepare 2023 Fish Processor Report.
19/12/2023	Macleod, Kurt	1.10	Telephone call with David Wedlake, review of water easement agreement and discussions with Ian Lewis and James Foran.
19/12/2023	Foran, James	0.50	Discuss easement issue with Ian Lewis and Kurt Macleod, correspondence with TriNav
20/12/2023	Macleod, Kurt	0.50	Correspondence regarding license transaction.
21/12/2023	Foran, James	0.40	Emails correspondence re: license transfer and closing date
Total		13.10	



Invoice 8004680335

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: April 18, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 122893605RT001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Discussions with stakeholders regarding the sale of license and quota;
- Discussions regarding the real property, including calls with realtor and interested party;
- Preparation of outstanding tax returns required; and
- Discussions with TD

Please see attached appendix for details.

Sales Tax

HST applicable 15,347.50

HST at 15.00 % 2,302.13

Total Amount Due (CAD) 17,649.63

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.



Time Summary

For the period from January 2 to January 31, 2024

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	6.80	575	3,910.00
Kurt Macleod	Vice President	5.10	475	2,422.50
Alyssa Calvert	Vice President	5.10	475	2,422.50
Colleen O'Brien	Manager	1.50	375	562.50
Ian Lewis	Senior Associate	3.70	300	1,110.00
Katelyn Parsons	Senior Associate	16.40	300	4,920.00
Total:		38.60		15,347.50

Date	Name	Hours	Descriptions
1/2/2024	Lewis, Ian	0.60	Prepare tax package for tax group, review invoices from service provider.
1/2/2024	Foran, James	0.20	Email correspondence re: licenses and quotas
1/2/2024	Parsons, Katelyn	3.00	Data entry of prior year T2's received from client
1/2/2024	Calvert, Alyssa	0.50	Scheduling/set up for T2s
1/3/2024	Foran, James	0.80	Emails to/from TriNav re: closing, emails to/from legal counsel, call with TD
1/3/2024	Lewis, Ian	0.90	Emails with Alyssa Calvert re: financial information requested to prepare T2, compile requested information
1/3/2024	Parsons, Katelyn	4.00	Commence preparation of T2's for Rocky Coast group for 2022; correspondence with Alyssa Calvert
1/3/2024	Calvert, Alyssa	0.50	Review preliminary information provided, discuss with engagement team
1/4/2024	Parsons, Katelyn	2.90	Continued preparation on Meridien group T2s
1/4/2024	Calvert, Alyssa	0.20	Tax O&E
1/4/2024	Calvert, Alyssa	0.20	Discuss questions with Katelyn Parsons

Date	Name	Hours	Descriptions
1/4/2024	Macleod, Kurt	0.50	Telephone call with Robert Thibideau
1/5/2024	Parsons, Katelyn	1.90	Finished preparation of Meridien group T2s and send to Alyssa Calvert for concurrence
1/5/2024	Calvert, Alyssa	0.20	Responses re: tax O&E process
1/8/2024	Parsons, Katelyn	1.80	Updated Rocky Coast Seafoods per Alyssa Calvert's review notes and send back for sign off.
1/8/2024	Calvert, Alyssa	0.70	Review of T2
1/8/2024	Calvert, Alyssa	0.30	Review of T2
1/9/2024	Calvert, Alyssa	0.20	Clear review notes on Rocky Coast 2022 T2
1/9/2024	Foran, James	0.90	Review Interim R&D as at December 31, 2023, office discussion with Kurt Macleod re: transaction closing, emails
1/9/2024	Parsons, Katelyn	1.20	Correspondence with Alyssa Calvert regarding review notes for Meridien; rolled forward 2023 T2 for Rocky Coast
1/9/2024	Lewis, Ian	0.90	Review amount owed from apartment #1 tenants, emails with Bell re: stopping apartment internet services.
1/9/2024	Macleod, Kurt	0.50	Telephone call with TriNav and Stewart Mckelvey.
1/10/2024	O'Brien, Colleen	1.50	Various estate administration duties including disbursement approvals and payments, update R&D and bank deposit
1/10/2024	Macleod, Kurt	0.70	Various correspondence with Stewart McKelvey and TriNav regarding quota sale transaction.
1/11/2024	Parsons, Katelyn	0.90	Updated 2023 T2 for Meridien.
1/11/2024	Macleod, Kurt	1.10	Review of letter to the Court, correspondence with TriNav and Stewart McKelvey regarding quota sale transaction status.
1/12/2024	Foran, James	0.40	Call with potential interested party on real estate; review of emails on closing

Date	Name	Hours	Descriptions
1/15/2024	Foran, James	0.30	Emails with stakeholders re: status of funds from purchaser
1/15/2024	Lewis, Ian	0.60	Discussions with Bell re: closing account #5758139-9, discussions with tax team re: T2's and information provided
1/16/2024	Foran, James	0.40	Emails to/from real estate agent re: listing facility back on MLS
1/17/2024	Calvert, Alyssa	0.40	Discuss filing requirements of 9514228 Canada with engagement team
1/17/2024	Calvert, Alyssa	0.60	Review Meridien T2 for 2022
1/17/2024	Calvert, Alyssa	0.60	Review Rocky Coast T2 for 2023
1/17/2024	Calvert, Alyssa	0.10	Review debt forgiveness
1/17/2024	Calvert, Alyssa	0.10	Send Rocky Coast T2 to Trevor Burry for concur review
1/17/2024	Parsons, Katelyn	0.70	Correspondence with Alyssa Calvert to discuss status of 2022 and 2023 bankruptcy returns; forwarded working papers to Alyssa Calvert; updated 2022 T2 for Meridien and roll forward of 2023 T2
1/17/2024	Calvert, Alyssa	0.30	Review Meridien T2 for 2023
1/18/2024	Calvert, Alyssa	0.20	Revisions to Meridien 2022 T2 for information received from Ian Lewis, send to Trevor Burry for concurrence
1/18/2024	Lewis, Ian	0.30	Compile financial support for tax team re: T2 information.
1/19/2024	Foran, James	0.50	Provide update to TD, review emails from legal counsel on closing
1/23/2024	Foran, James	0.70	Emails from stakeholders re: update on closing
1/24/2024	Foran, James	0.50	Emails on closing, discuss real estate with broker
1/25/2024	Lewis, Ian	0.40	Prepare RC342 form for 9514228 Canada Inc.
1/26/2024	Foran, James	0.60	Emails to/from TD and to/from legal counsel re: closing

Date	Name	Hours	Descriptions
1/29/2024	Macleod, Kurt	0.50	Telephone call with David Wedlake regarding quota sale closing.
1/29/2024	Foran, James	0.80	Emails and call with legal counsel, emails and call with TD Bank, organize stakeholder call re: closing, discuss real estate listing with TD
1/30/2024	Macleod, Kurt	0.70	Meeting with all legal counsels participating in transaction closing, TriNav and Deloitte team regarding next steps to close the quota transaction.
1/31/2024	Foran, James	0.70	Emails, conference call with Stewart McKelvey, signing DFO transfers
1/31/2024	Macleod, Kurt	1.10	Telephone call with Stewart McKelvey, various correspondence and executing documents pertaining to quota sale.
Total		38.60	



Invoice 8004831366

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: May 28, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran
GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

For work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- (i) Working with TriNav and legal closing on transaction closing;
- (ii) Tax work relating to outstanding tax returns for all three entities within the Meridien Group; and
- (iii) Estate administration issues including updating financial position and banking.

Please see attached appendix for details.

Sales Tax

HST applicable	4,050.00
HST at 15.00 %	<u>607.50</u>
Total Amount Due (CAD)	<u>4,657.50</u>

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.



Time Summary
For the period from February 1 to February 21, 2024

Professional	Position	Hours	Hourly	Fees
James Foran	Senior Vice President	1.90	575.00	1,092.50
Trevor Burry	Director	0.90	525.00	472.50
Kurt Macleod	Vice President	0.20	475.00	95.00
Alyssa Calvert	Vice President	1.20	475.00	570.00
Nakita Baines	Vice President	1.70	475.00	807.50
Colleen O'Brien	Manager	2.70	375.00	1,012.50
Total:		8.60		4,050.00

Date	Name	Hours	Descriptions
2/1/2024	Foran, James	0.30	Email correspondence with legal counsel re: closing.
2/2/2024	Calvert, Alyssa	0.40	Tax return work and review.
2/2/2024	Burry, Trevor	0.90	Review of prior year Rocly Coast T2's and discuss current requirements with Katelyn Parsons.
2/2/2024	Foran, James	0.40	Correspondence with legal counsel re: funding from RBC, emails to/from TD re: same.
2/3/2024	Calvert, Alyssa	0.60	Discuss tax return requirements with engagement team.
2/6/2024	Foran, James	1.20	Emails to/from legal counsel re: closing, updates to TD, schedule of outstanding professional fees.
2/6/2024	Macleod, Kurt	0.20	Executing documents pertaining to quota transfer and correspondence with TriNav.
2/6/2024	O'Brien, Colleen	0.40	Estate finances and banking.
2/7/2024	Calvert, Alyssa	0.20	Review email from Kurt Macleod and discuss same with Nakita Baines.
2/7/2024	Baines, Nakita	1.30	Complete 2022 T2 and receivership research.
2/8/2024	Baines, Nakita	0.10	Complete 2022 T2 and receivership research.
2/9/2024	Baines, Nakita	0.30	Complete 2023 T2.
2/13/2024	O'Brien, Colleen	0.40	Various estate administration issues.
2/20/2024	O'Brien, Colleen	1.00	Estate administration, update interim R&D, discussions with James Foran.
2/21/2024	O'Brien, Colleen	0.90	Finalize T4's and prepare letter to CRA for payroll account.
Total		8.60	



Invoice 8004785758

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

Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: May 16, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

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

For professional services rendered

Fees

Work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd. and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Activities related to offer to purchase remaining assets including discussions with TD, Stewart McKelvey and EY;
- Discussions with Earl Harding re: logistical issues and pending site visit; and
- Draft and file Receiver's Fifth Report with the Court.

Please see attached appendix for details.

Sales Tax

HST applicable	7,017.50
HST at 15.00 %	<u>1,052.63</u>
Total Amount Due (CAD)	<u>8,070.13</u>

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.



Time Summary

For the period from March 4 to March 31, 2024

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	9.70	\$ 575	\$ 5,577.50
Jorden Sleeth	Senior Vice President	0.90	\$ 575	\$ 517.50
Colleen O'Brien	Manager	1.50	\$ 375	\$ 562.50
Ian Lewis	Senior Associate	1.20	\$ 300	\$ 360.00
Total:		13.30		\$ 7,017.50

Date	Name	Hours	Descriptions
04-03-2024	Lewis, Ian	0.20	Call with Megan Greenwood, Jenna Beaton and Kurt Macleod regarding license transfer
04-03-2024	Foran, James	0.70	Correspondence with TriNav re: [REDACTED] and emails to TD, advise TriNav of acceptance of offer, share offer with Stewart McKelvey
05-03-2024	Foran, James	0.60	Emails to TD, email to EY re: copy of Interim R&D and [REDACTED] letter of offer
06-03-2024	Lewis, Ian	0.20	Emails with Deloitte Restructuring, Earl Macleod, and Bell re: returning modem.
07-03-2024	Lewis, Ian	0.10	Emails with Deloitte Restructuring re: Bell Aliant invoice.
08-03-2024	Foran, James	1.20	Prepare for and attend conference call with EY re: outstanding matters, emails to TriNav re: offer and review acceptance letter
11-03-2024	Foran, James	0.80	Provide offer letter from [REDACTED] to TD, prepare schedule of outstanding professional fees for payment
12-03-2024	O'Brien, Colleen	0.60	Create summary for professional fees and combine invoices to send to TD bank
12-03-2024	Foran, James	0.40	Emails to/from EY re: corporate documents and [REDACTED] offer, emails with TriNav re: site inspection date, professional fee schedule to TD and letter of direction on Receiver's borrowings
13-03-2024	Foran, James	0.40	Emails to Stewart McKelvey and EY re: [REDACTED] offer and next steps,

15-03-2024	Lewis, Ian	0.30	Call with Earl Macleod re: Tri-Nav inspection, returning a modem, and new reporting requirements.
21-03-2024	Lewis, Ian	0.00	Compile documents for Deloitte National re: remaining assets. Emails with Colleen O'Brien.
22-03-2024	Lewis, Ian	0.20	Emails with Earl Harding re: modem and security inspections.
24-03-2024	Foran, James	3.40	Work on Fifth Court report including appendices, emails to/from legal counsel, review of estate finances
25-03-2024	Foran, James	1.40	Final Court report including consolidated R&D, call with David Wedlake to discuss Church Point asset
25-03-2024	Sleeth, Jordan	0.50	QA review of Receiver's Fifth Report
25-03-2024	O'Brien, Colleen	0.90	HST filings and emails related to T2
26-03-2024	Lewis, Ian	0.20	Call with Earl Harding re: Tri-Nav inspection.
26-03-2024	Sleeth, Jordan	0.40	Discuss QA comments with engagement team
27-03-2024	Foran, James	0.30	Email correspondence to/from TriNav re: MFN offer and allocation
31-03-2024	Foran, James	0.50	Correspondence with TriNav and Stewart McKelvey re: sale transaction and Court filing
Total		13.30	



Invoice 8005051294

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

ATTN: James Foran
Deloitte Restructuring Inc.
Acting in its capacity as Receiver for Meridien Group
Suite 800 1741 Lower Water Street
Halifax NS B3J 0J2
Canada

Tel: (902) 422-8541
Fax: (902) 423-5820
www.deloitte.ca

Date: August 06, 2024
Client No.: 1139799
WBS#: TDB00691
Engagement Partner: James Foran

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

Work performed with respect to the Receivership of Meridien Atlantic Fishing Ltd., Rocky Coast Seafoods Ltd, and 9514228 Canada Inc. (collectively referred to as the "Meridien Group") including, but not limited to the following:

- Finalize Fifth Report of Receiver and attend Court;
- Activities relating to the transaction with MFN, including discussions with legal counsel;
- Discussions with TD Bank;
- Discussions with EY; and
- Prepare Sixth Report of Receiver and Confidential Supplement and attend Court hearing;

Please see attached appendix for details.

Sales Tax

HST applicable 11,077.50

HST at 15.00 % 1,661.63

Total Amount Due (CAD) 12,739.13

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.

Deloitte.

For the period from April 1, 2024 to June 30, 2024

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	16.4	\$ 575	\$ 9,430.00
Alyssa Calvert	Vice President	0.2	\$ 475	\$ 95.00
Colleen O'Brien	Manager	1.9	\$ 375	\$ 712.50
Lewis, Ian	Senior Associate	2.8	\$ 300	\$ 840.00
Total:		21.3		\$ 11,077.50

Date	Name	Hours	Descriptions
4/3/2024	Foran, James	0.40	Finalize Fifth Report and discuss with legal counsel
4/4/2024	Calvert, Alyssa	0.20	Call with Nakita Baines re file status, follow up with FA team re: 2023 year-end
4/9/2024	Foran, James	0.80	Provide Fifth Report of the Receiver to TD and its legal counsel for comments, call with Vitaly Kormokov, emails to/from EY re: update on the █████ transaction and upcoming Court hearings
4/15/2024	Foran, James	0.70	Update call with Martin Carriere of Rocky Coast, call with Sara Scott, emails to TD
4/16/2024	Lewis, Ian	0.20	Internal emails re: supplier payables, emails with Earl Harding re: daily inspections.
4/17/2024	Foran, James	0.80	Final revisions and changes to Fifth Report to Court, discuss same with Stewart McKelvey, update to TD Bank
4/18/2024	Foran, James	0.60	Review and bind insurance coverage for real estate
4/19/2024	Lewis, Ian	0.20	Emails with Earl Harding re: daily inspections.
5/14/2024	O'Brien, Colleen	1.00	Estate administration, banking prepare wire transfers , and work on funds transferring funds received.
5/14/2024	Foran, James	0.70	Emails to/from David Wedlake re: APS and deal with █████, emails, emails to/from TriNav re: license transfers, update to TD
5/16/2024	Foran, James	0.40	Discuss estate finances with Colleen O'Brien

5/23/2024	Foran, James	0.40	Emails to/from legal counsel and Jordan Sleeth re: Court hearing, review of estate finances
5/29/2024	Foran, James	0.60	Outline of Court report, email to EY, call with David Wedlake re: notice for hearing
5/30/2024	Foran, James	0.40	Emails and discussions with David Wedlake, emails to/from EY
5/31/2024	Foran, James	0.50	Call with Martin Carriere
6/3/2024	Foran, James	4.50	Draft Sixth Report of Receiver including appendices and provide to Jordan Sleeth for QA, discuss with Jordan Sleeth, provide to legal counsel, prepare Confidential Supplement and share with legal counsel, meeting with legal counsel
6/3/2024	O'Brien, Colleen	0.90	Update R&D for Court Report, discuss same with James Foran
6/4/2024	Foran, James	2.70	Finalize Sixth Report and Confidential Supplement, discuss QA comments with Jordan Sleeth, discussions with legal counsel, discussions with EY, emails and calls
6/6/2024	Foran, James	0.50	Update to estate financial position, discuss same with Colleen O'Brien
6/6/2024	Lewis, Ian	1.30	Call and emails to/from R [REDACTED] [REDACTED] re: fishing seine
6/7/2024	Lewis, Ian	1.10	Call and emails to/from [REDACTED] re: fishing seine
6/10/2024	Foran, James	0.60	Call with TriNav re: update on license transfer, share same with legal counsel, call with legal counsel
6/11/2024	Foran, James	0.90	Prepare for and attend Court hearing, call with legal counsel, call with EY
6/27/2024	Foran, James	0.90	Review of closing adjustments, attend at Stewart McKelvey to sign closing documents, emails to/from TriNav and legal counsel
Total		21.30	

THIS IS EXHIBIT "B" REFERRED TO IN THE AFFIDAVIT OF
JAMES FORAN SWORN BEFORE ME THIS 22 DAY OF
NOVEMBER, 2024.

A handwritten signature in blue ink that reads "Sara L. Scott". The signature is written in a cursive style with a horizontal line underneath it.

A Commissioner for Taking Affidavits, etc.

Sara L. Scott

Meridien Group
Summary by individual of Deloitte Restructuring Inc. ("Deloitte") - Court Appointed Receiver
For the period March 9, 2023 to June 30, 2024
Prepared on November 22, 2024

Individual	Title	Hours	Rate	Fees	Disbursements	HST	Total
James Foran	Senior Vice President	152.60	555.70	84,800.00	346.68	12,755.74	97,902.42
Jorden Sleeth	Senior Vice President	7.30	553.08	4,037.50		605.63	4,643.13
Lisa Crowley	Senior Manager	1.20	450.00	540.00		81.00	621.00
Kurt Macleod	Vice President	156.60	450.85	70,602.50	2,263.15	10,929.85	83,795.50
Michael Matthews	Senior Vice President	0.80	550.00	440.00		66.00	506.00
Alyssa Calvert	Senior Manager	6.50	475.00	3,087.50		463.13	3,550.63
Katelyn Parsons	Manager	16.40	300.00	4,920.00		738.00	5,658.00
Colleen O'Brien	Manager	22.70	358.37	8,135.00		1,220.25	9,355.25
Rose Brown	Manager	0.90	525.00	472.50		70.88	543.38
Ian Lewis	Senior Associate	86.90	277.22	24,090.00	3,520.65	4,141.60	31,752.25
Nakita Baines	Senior Manager	1.70	475.00	807.50		121.13	928.63
		453.60	445.18	201,932.50	6,130.48	31,193.19	239,256.17
Mail					168.27	25.24	193.51
						-	-
					168.27	25.24	193.51
Total					6,298.75	31,218.43	239,449.68

APPENDIX F – AFFIDAVIT OF SARA SCOTT

2023

Hfx No. 521470

Supreme Court of Nova Scotia
In Bankruptcy and Insolvency

IN THE MATTER OF: THE RECEIVERSHIP OF MERIDIEN ATLANTIC FISHING LTD.,
ROCKY COAST SEAFOODS LTD. AND 9514228 CANADA INC.

Between:

THE TORONTO-DOMINION BANK

Applicant

and

**MERIDIEN ATLANTIC FISHING LTD.,
ROCKY COAST SEAFOODS LTD. and 9514228 CANADA INC.**

Respondents

Affidavit

I, Sara L. Scott, of Halifax, Province of Nova Scotia, make oath and give evidence as follows:

1. I am a Partner at Stewart McKelvey, solicitors for Deloitte Restructuring Inc., the Court appointed Receiver in the within proceeding.
2. I have personal knowledge of the evidence sworn in this affidavit except where otherwise stated to be based on information or belief.
3. I state, in this affidavit, the source of any information that is not based on my own personal knowledge, and I state my belief of the source.
4. Attached hereto and marked as **Exhibit "1"** is a copy of the 20 interim invoices (the "**Invoices**") rendered by Stewart McKelvey in respect of the period from February 22, 2023 to October 28, 2024. The Invoices contain the fees (including details of the billing rates and total hours of each of the members of Stewart McKelvey who acted on behalf of the Receiver in these proceedings), disbursements and HST charged by Stewart McKelvey in these proceedings.

5. Attached hereto and marked as **Exhibit "2"** is a schedule summarizing each invoice in Exhibit "1", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.
6. Stewart McKelvey expended a total of 489.4 hours at an average hourly rate of approximately \$301.14 in connection with this matter during the period from February 22, 2023 to October 28, 2024, giving rise to fees of \$163,412.50 plus disbursements of \$3,107.79 plus HST of \$24,832.44, amounting in all to \$191,352.73.
7. The Invoices are a fair and accurate description of the services provided and the amounts charged by Stewart McKelvey. To the best of my knowledge, Stewart McKelvey's rates and disbursements are consistent with those in the Atlantic Canada market for these types of matters and the hourly billing rates charged by Stewart McKelvey are comparable to the rates charged by Stewart McKelvey for services rendered in similar proceedings.
8. I make this affidavit in support of the Receiver's motion for, among other things, approval of the fees and disbursements of the Receiver and its legal counsel.

SWORN to before me at Halifax,
Nova Scotia on November 22, 2024.


A Barrister of the Supreme Court of Nova
Scotia

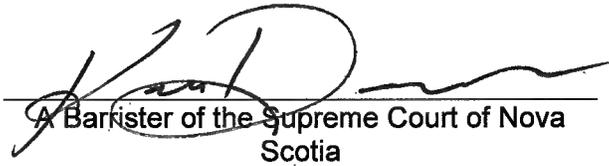
KALI A.D. ROBERTSON
A Barrister of the Supreme
Court of Nova Scotia


Sara L. Scott

2023

Hfx No. 521470

This is Exhibit "1" to the affidavit of Sara L. Scott sworn to before me at Halifax, Nova Scotia on November 22, 2024



A Barrister of the Supreme Court of Nova Scotia

KALI A.D. ROBERTSON
A Barrister of the Supreme
Court of Nova Scotia



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

March 29, 2023
 Invoice: 91029706
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Feb 22, 2023	SLS	Privileged – Solicitor-Client	0.30
Feb 24, 2023	SLS		1.00
		Total Hours	1.30
		Total Fees	\$585.00

Timekeeper Summary	Rate	Hours	Fees
SLS Sara L. Scott	450.00	1.30	585.00
Total Hours and Fees:		1.30	\$585.00

Other Charges	
Photocopies	27.75
Total Other Charges	\$27.75
Total Fees and Other Charges	\$612.75

SUMMARY

Total Fees, Other Charges and Disbursements	612.75
15% HST on Taxable Fees, Other Charges & Disbursements	91.91
Total Account Due:	<u>\$704.66</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91029706**
Invoice Amount: **\$704.66**
Invoice Amount Outstanding: **\$704.66**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact Accounts Receivable at
receivables@stewartmckelvey.com

All services and accounts are payable upon receipt and are rendered in Canada in Canadian Dollars



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91029706
Date: March 29, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$612.75
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	91.91
Total Account Due:	<u>\$704.66</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 29, 2023	91029706	704.66	704.66
		Outstanding Balance	704.66



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

April 30, 2023
 Invoice: 91037612
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Mar 7, 2023	SLS	Privileged – Solicitor-Client	1.70
Mar 8, 2023	SLS		0.30
Mar 9, 2023	SLS		1.30
Mar 12, 2023	SLS		0.10
Mar 14, 2023	SLS		0.20
Mar 15, 2023	MEC		0.70
Mar 15, 2023	MBL		0.40
Mar 15, 2023	SLS		1.30
Mar 15, 2023	LMS		0.90
Mar 15, 2023	DRW		0.50
Mar 16, 2023	MEC		1.90
Mar 16, 2023	MBL		0.40
Mar 16, 2023	JPM		1.00

Privileged – Solicitor-Client			
Mar 17, 2023	MEC		0.90
Mar 20, 2023	MEC		0.40
Mar 20, 2023	SLS		0.70
Mar 20, 2023	LMS		1.60
Mar 21, 2023	SLS		0.70
Mar 22, 2023	MEC		0.40
Mar 22, 2023	SLS		1.00
Mar 23, 2023	MEC		2.90
Mar 24, 2023	MEC		1.80
Mar 27, 2023	MEC		0.30
Mar 27, 2023	SLS		0.20
Mar 28, 2023	SLS		1.00
Mar 29, 2023	SLS		0.30
Mar 31, 2023	SLS		0.20
Total Hours			23.10
Total Fees			\$7,392.00

Timekeeper Summary		Rate	Hours	Fees
DRW	David R Wedlake	330.00	0.50	165.00
JPM	Jeremy P. MacLeod	25.00	1.00	25.00
LMS	Laura M Smith	150.00	2.50	375.00
MBL	Breanna Meghan Langley	100.00	0.80	80.00
MEC	Madeleine Elizabeth Coats	290.00	9.30	2,697.00
SLS	Sara L. Scott	450.00	9.00	4,050.00
Total Hours and Fees:			23.10	\$7,392.00

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

April 30, 2023
Our File: SM043375-00007
Invoice: 91037612
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

DISBURSEMENT SUMMARY

* Registry of Joint Stock Co.	24.90
Search Fees	28.00
Bankruptcy Search	16.00
PPSA Search Fees	17.50
* Taxes / Certificates	125.00
 Total Disbursements	 \$211.40

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	7,603.40
15% HST on Taxable Fees, Other Charges & Disbursements	1,118.03
Total Account Due:	<u><u>\$8,721.43</u></u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91037612**
Invoice Amount: **\$8,721.43**
Invoice Amount Outstanding: **\$8,721.43**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact Accounts Receivable at
receivables@stewartmckelvey.com

All services and accounts are payable upon receipt and are rendered in Canada in Canadian Dollars



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91037612
Date: April 30, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$7,392.00
Disbursements Incurred:	211.40
15% HST on Taxable Fees, Other Charges & Disbursements	1,118.03
Total Account Due:	<u>\$8,721.43</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 29, 2023	91029706	704.66	704.66
April 30, 2023	91037612	8,721.43	8,721.43
		Outstanding Balance	9,426.09



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 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

May 5, 2023
 Invoice: 91038215
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Activity	Description	Hours
Apr 1, 2023	DRW	Privileged – Solicitor-Client	2.70
Apr 3, 2023	MEC	Privileged – Solicitor-Client	0.40
Apr 3, 2023	SLS	Privileged – Solicitor-Client	1.30
Apr 3, 2023	LMS	Privileged – Solicitor-Client	0.90
Apr 3, 2023	DRW	Privileged – Solicitor-Client	1.70
Apr 4, 2023	MEC	Privileged – Solicitor-Client	0.30
Apr 4, 2023	SLS	Privileged – Solicitor-Client	0.80
Apr 4, 2023	DRW	Privileged – Solicitor-Client	1.20
Apr 5, 2023	MPC	Privileged – Solicitor-Client	0.30
Apr 5, 2023	SLS	Privileged – Solicitor-Client	1.20
Apr 5, 2023	LMS	Privileged – Solicitor-Client	0.40
Apr 5, 2023	DRW	Privileged – Solicitor-Client	1.00
Apr 7, 2023	MEC	Privileged – Solicitor-Client	0.50
Apr 10, 2023	SLS	Privileged – Solicitor-Client	1.20
Apr 11, 2023	SLS	Privileged – Solicitor-Client	1.00

Date	Code	Privileged – Solicitor-Client	Hours
Apr 12, 2023	MEC		0.90
Apr 12, 2023	SLS		0.30
Apr 13, 2023	MEC		0.50
Apr 13, 2023	SLS		1.30
Apr 13, 2023	LMS		0.50
Apr 14, 2023	SLS		3.40
Apr 17, 2023	SLS		1.00
Apr 19, 2023	SLS		0.60
Apr 20, 2023	MPC		0.80
Apr 20, 2023	SLS		0.30
Apr 20, 2023	SLS		0.50
Apr 21, 2023	MPC		1.60
Apr 21, 2023	MEC		0.40
Apr 23, 2023	MPC		0.30
Apr 23, 2023	DRW		1.00
Apr 25, 2023	DRW		0.50
Apr 27, 2023	SLS		0.20
Apr 27, 2023	DRW		1.70

Total Hours 30.70

Total Fees \$12,069.00

Timekeeper Summary		Rate	Hours	Fees
DRW	David R Wedlake	330.00	9.80	3,234.00
LMS	Laura M Smith	150.00	1.80	270.00
MEC	Madeleine Elizabeth Coats	290.00	3.00	870.00
MPC	M.P. Chiasson K.C.	600.00	3.00	1,800.00
SLS	Sara L. Scott	450.00	13.10	5,895.00

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

May 5, 2023
Our File: SM043375-00007
Invoice: 91038215
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Timekeeper Summary	Rate	Hours	Fees
Total Hours and Fees:		30.70	\$12,069.00

Other Charges			
Courier/Delivery			8.00

Total Other Charges			\$8.00
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Total Fees and Other Charges			\$12,077.00
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DISBURSEMENT SUMMARY

* Court Filing Fees			66.00
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Total Disbursements			\$66.00
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*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements			12,143.00
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15% HST on Taxable Fees, Other Charges & Disbursements			1,811.55
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Total Account Due:			<u>\$13,954.55</u>
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NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91038215**
Invoice Amount: **\$13,954.55**
Invoice Amount Outstanding: **\$13,954.55**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact Accounts Receivable at
receivables@stewartmckelvey.com

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Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91038215
Date: May 5, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$12,077.00
Disbursements Incurred:	66.00
15% HST on Taxable Fees, Other Charges & Disbursements	1,811.55
Total Account Due:	<u>\$13,954.55</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 29, 2023	91029706	704.66	704.66
April 30, 2023	91037612	8,721.43	8,721.43
May 5, 2023	91038215	13,954.55	13,954.55
		Outstanding Balance	23,380.64



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

June 22, 2023
 Invoice: 91047579
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

May 3, 2023	SEJ	Privileged – Solicitor-Client	0.70
May 3, 2023	SAM		0.30
May 3, 2023	DRW		2.10
May 4, 2023	MBL		0.30
May 4, 2023	DRW		1.70
May 16, 2023	DRW		0.70
May 22, 2023	DRW		0.20
May 23, 2023	SLS		0.40
May 23, 2023	DRW		2.90
May 24, 2023	SEJ		0.50
May 24, 2023	SLS		0.70
May 24, 2023	DRW		1.70



May 25, 2023	DRW		0.10
May 30, 2023	DRW		1.10
May 31, 2023	LMS		1.20
May 31, 2023	DRW		2.70

Total Hours		17.30
Total Fees		\$5,623.50

Timekeeper Summary		Rate	Hours	Fees
DRW	David R Wedlake	330.00	13.20	4,356.00
LMS	Laura M Smith	150.00	1.20	180.00
MBL	Breanna Meghan Langley	100.00	0.30	30.00
SAM	Shana A Marshall	135.00	0.30	40.50
SEJ	Sadira E. Jan	435.00	1.20	522.00
SLS	Sara L. Scott	450.00	1.10	495.00
Total Hours and Fees:			17.30	\$5,623.50

DISBURSEMENT SUMMARY

Search Fees	14.00
PPSA Search Fees	70.00
Total Disbursements	\$84.00

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	5,707.50
15% HST on Taxable Fees, Other Charges & Disbursements	856.13
Total Account Due:	<u><u>\$6,563.63</u></u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91047579**
Invoice Amount: **\$6,563.63**
Invoice Amount Outstanding: **\$6,563.63**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact Accounts Receivable at
receivables@stewartmckelvey.com

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Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91047579
Date: June 22, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$5,623.50
Disbursements Incurred:	84.00
15% HST on Taxable Fees, Other Charges & Disbursements	856.13
Total Account Due:	<u>\$6,563.63</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 29, 2023	91029706	704.66	704.66
April 30, 2023	91037612	8,721.43	8,721.43
May 5, 2023	91038215	13,954.55	13,954.55
June 22, 2023	91047579	6,563.63	6,563.63
		Outstanding Balance	29,944.27



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

July 18, 2023
 Invoice: 91054000
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Initials	Description	Amount
Jun 1, 2023	DRW	Privileged – Solicitor-Client	4.10
Jun 2, 2023	ML		1.50
Jun 2, 2023	SLS		0.40
Jun 2, 2023	DRW		0.10
Jun 5, 2023	SLS		0.70
Jun 5, 2023	DRW		2.60
Jun 6, 2023	SRK		0.20
Jun 6, 2023	SLS		0.30
Jun 6, 2023	DRW		0.70
Jun 7, 2023	SLS		0.60
Jun 7, 2023	DRW		0.90

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

July 18, 2023
Our File: SM043375-00007
Invoice: 91054000
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Date	Code	Description	Hours
Jun 13, 2023	DRW	Privileged – Solicitor-Client	1.50
Jun 14, 2023	SLS		0.50
Jun 14, 2023	DRW		0.90
Jun 15, 2023	MEC		1.10
Jun 15, 2023	DRW		1.60
Jun 19, 2023	SLS		0.50
Jun 19, 2023	DRW		0.30
Jun 20, 2023	SLS		2.00
Jun 20, 2023	LMS		2.60
Jun 20, 2023	DRW		2.50
Jun 21, 2023	SLS		0.80
Jun 21, 2023	LMS		2.40
Jun 21, 2023	DRW		1.20
Jun 22, 2023	JPM		0.30
Jun 22, 2023	SLS		2.90
Jun 22, 2023	LMS		1.30
Jun 22, 2023	LMS		1.80
Jun 22, 2023	DRW		2.00

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

July 18, 2023
 Our File: SM043375-00007
 Invoice: 91054000
 GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Date	Code	Description	Hours	Fees	
Jun 23, 2023	SLS	Privileged – Solicitor-Client	0.70	0.70	
Jun 23, 2023	DRW		0.40	0.40	
Jun 25, 2023	SLS		1.00	1.00	
Jun 25, 2023	DRW		0.60	0.60	
Jun 26, 2023	SLS		2.70	2.70	
Jun 26, 2023	LMS		2.90	2.90	
Jun 26, 2023	DRW		2.10	2.10	
Jun 27, 2023	SLS		2.70	2.70	
Jun 27, 2023	LMS		1.80	1.80	
Jun 27, 2023	LMS		0.30	0.30	
Jun 27, 2023	DRW		0.30	0.30	
Jun 28, 2023	SLS		0.60	0.60	
Jun 28, 2023	LMS		0.30	0.30	
Jun 28, 2023	DRW		0.60	0.60	
Jun 30, 2023	SLS		1.70	1.70	
Jun 30, 2023	DRW		3.10	3.10	
Total Hours			60.10		
Total Fees				\$19,359.00	

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	330.00	25.50	8,415.00

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

July 18, 2023
Our File: SM043375-00007
Invoice: 91054000
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 4

Timekeeper Summary		Rate	Hours	Fees
JPM	Jeremy P. MacLeod	100.00	0.30	30.00
LMS	Laura M Smith	150.00	13.40	2,010.00
MEC	Madeleine Elizabeth Coats	290.00	1.10	319.00
ML	Manon Landry	280.00	1.50	420.00
SLS	Sara L. Scott	450.00	18.10	8,145.00
SRK	Sarah Keddy	100.00	0.20	20.00
Total Hours and Fees:			60.10	\$19,359.00

Other Charges
Courier/Delivery 4.00

Total Other Charges \$4.00

Total Fees and Other Charges \$19,363.00

DISBURSEMENT SUMMARY

* Court Filing Fees 66.00
PPSA Search Fees 8.75

Total Disbursements \$74.75

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements 19,437.75
15% HST on Taxable Fees, Other Charges & Disbursements 2,905.76
Total Account Due: \$22,343.51



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91054000**
Invoice Amount: **\$22,343.51**
Invoice Amount Outstanding: **\$22,343.51**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
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Deloitte Restructuring Inc.
James Foran
1741 Lower Water Street, Suite 800
Halifax NS B3J 0J2

Our File: SM043375-00007
Invoice: 91054000
Date: July 18, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$19,363.00
Disbursements Incurred:	74.75
15% HST on Taxable Fees, Other Charges & Disbursements	<u>2,905.76</u>
Total Account Due:	<u><u>\$22,343.51</u></u>



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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 29, 2023	91029706	704.66	704.66
April 30, 2023	91037612	8,721.43	8,721.43
May 5, 2023	91038215	13,954.55	13,954.55
June 22, 2023	91047579	6,563.63	6,563.63
July 18, 2023	91054000	22,343.51	22,343.51
		Outstanding Balance	52,287.78



Queen's Marque
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Deloitte Restructuring Inc.
 James Foran
 1741 Lower Water Street, Suite 800
 Halifax NS B3J 0J2

August 21, 2023
 Invoice: 91060256
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Activity	Description	Rate
Jul 3, 2023	SLS	Privileged – Solicitor-Client	1.40
Jul 3, 2023	DRW		0.80
Jul 4, 2023	SLS		2.30
Jul 4, 2023	DRW		4.20
Jul 5, 2023	LMS		0.20
Jul 5, 2023	DRW		0.50
Jul 7, 2023	DRW		2.60
Jul 8, 2023	DRW		1.20
Jul 12, 2023	SLS		0.40
Jul 12, 2023	DRW		2.30
Jul 13, 2023	DRW	0.80	
Jul 14, 2023	DRW	0.10	

Date	Activity	Description	Hours
Jul 16, 2023	DRW	Privileged – Solicitor-Client	1.90
Jul 17, 2023	JPM		0.80
Jul 17, 2023	SLS		0.20
Jul 17, 2023	LMS		0.80
Jul 17, 2023	DRW		2.60
Jul 18, 2023	LMS		0.10
Jul 18, 2023	LMS		1.60
Jul 18, 2023	DRW		4.30
Jul 19, 2023	SLS		0.50
Jul 19, 2023	DRW		1.80
Jul 20, 2023	DRW		0.20
Jul 21, 2023	DRW		0.20
Jul 25, 2023	SLS		0.40
Jul 25, 2023	DRW		1.40

		Privileged – Solicitor-Client	
Jul 26, 2023	AEL		1.00
Jul 26, 2023	DRW		3.40
Jul 27, 2023	AEL		0.50
Jul 27, 2023	SLS		2.10
Jul 27, 2023	LMS		0.10
Jul 27, 2023	CAS		0.80
Jul 27, 2023	DRW		5.30
Jul 28, 2023	DRW		2.40
Jul 31, 2023	SLS		0.30
Jul 31, 2023	DRW		1.10
Total Hours			50.60
Total Fees			\$16,484.00

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

August 21, 2023
Our File: SM043375-00007
Invoice: 91060256
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 4

Timekeeper Summary	Rate	Hours	Fees
AEL April E Lipton	160.00	1.50	240.00
CAS Carla A. Steele	170.00	0.80	136.00
DRW David R Wedlake	330.00	37.10	12,243.00
JPM Jeremy P. MacLeod	31.25	0.80	25.00
LMS Laura M Smith	150.00	2.80	420.00
SLS Sara L. Scott	450.00	7.60	3,420.00
Total Hours and Fees:		50.60	\$16,484.00

Other Charges

Bank Charges	25.00
Courier/Delivery	4.00

Total Other Charges \$29.00

Total Fees and Other Charges \$16,513.00

DISBURSEMENT SUMMARY

Courier/Delivery	14.00
* Court Filing Fees	66.00
* Registry of Deeds	100.00
* Taxes / Certificates	50.00

Total Disbursements \$230.00

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	16,743.00
15% HST on Taxable Fees, Other Charges & Disbursements	2,479.05
Total Account Due:	<u>\$19,222.05</u>



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Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91060256**
Invoice Amount: **\$19,222.05**
Invoice Amount Outstanding: **\$19,222.05**

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91060256
Date: August 21, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$16,513.00
Disbursements Incurred:	230.00
15% HST on Taxable Fees, Other Charges & Disbursements	<u>2,479.05</u>
Total Account Due:	<u><u>\$19,222.05</u></u>



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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
July 18, 2023	91054000	22,343.51	22,343.51
August 21, 2023	91060256	19,222.05	19,222.05
		Outstanding Balance	41,565.56



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

September 28, 2023
 Invoice: 91068182
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Activity	Description	Hours
Aug 1, 2023	DRW	Privileged – Solicitor-Client	0.40
Aug 2, 2023	DRW	Privileged – Solicitor-Client	0.10
Aug 8, 2023	LMS	Privileged – Solicitor-Client	0.30
Aug 8, 2023	DRW	Privileged – Solicitor-Client	0.20
Aug 9, 2023	SLS	Privileged – Solicitor-Client	0.50
Aug 14, 2023	DRW	Privileged – Solicitor-Client	0.20
Aug 21, 2023	DRW	Privileged – Solicitor-Client	0.20
Aug 30, 2023	DRW	Privileged – Solicitor-Client	0.60
Total Hours			2.50
Total Fees			\$831.00

Timekeeper Summary		Rate	Hours	Fees
DRW	David R Wedlake	330.00	1.70	561.00
LMS	Laura M Smith	150.00	0.30	45.00
SLS	Sara L. Scott	450.00	0.50	225.00
Total Hours and Fees:			2.50	\$831.00

Deloitte Restructuring Inc.
1741 Lower Water Street, Suite 800
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September 28, 2023
Our File: SM043375-00007
Invoice: 91068182
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Other Charges	
Photocopies	0.75
Total Other Charges	\$0.75
Total Fees and Other Charges	\$831.75

SUMMARY

Total Fees, Other Charges and Disbursements	831.75
15% HST on Taxable Fees, Other Charges & Disbursements	124.76
Total Account Due:	<u>\$956.51</u>

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Number: **SM043375**
Matter Number: **00007**
Invoice Number: **91068182**
Invoice Amount: **\$956.51**
Invoice Amount Outstanding: **\$956.51**

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

Our File: SM043375-00007
Invoice: 91068182
Date: September 28, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$831.75
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	124.76
Total Account Due:	<u>\$956.51</u>



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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
July 18, 2023	91054000	22,343.51	22,343.51
August 21, 2023	91060256	19,222.05	19,222.05
September 28, 2023	91068182	956.51	956.51
		Outstanding Balance	42,522.07



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

October 20, 2023
Invoice: 91072496
SM043375 - 00007
Billing Timekeeper: M.P. Chiasson K.C.
GST Registration No. R121769053
jforan@deloitte.ca

For Professional Services Rendered
Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Code	Description	Amount
Sep 1, 2023	SLS	Privileged – Solicitor-Client	0.40
Sep 1, 2023	DRW	Privileged – Solicitor-Client	0.20
Sep 5, 2023	DRW	Privileged – Solicitor-Client	0.30
Sep 6, 2023	SLS	Privileged – Solicitor-Client	0.70
Sep 6, 2023	DRW	Privileged – Solicitor-Client	4.30
Sep 7, 2023	DRW	Privileged – Solicitor-Client	3.60
Sep 8, 2023	DRW	Privileged – Solicitor-Client	0.60
Sep 13, 2023	SLS	Privileged – Solicitor-Client	0.20
Sep 15, 2023	SLS	Privileged – Solicitor-Client	0.40
Sep 18, 2023	DRW	Privileged – Solicitor-Client	0.50
Sep 19, 2023	DRW	Privileged – Solicitor-Client	0.70
Sep 20, 2023	SLS	Privileged – Solicitor-Client	0.30

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

October 20, 2023
 Our File: SM043375-00007
 Invoice: 91072496
 GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Date	Activity	Description	Hours	Fees	
Sep 20, 2023	DRW	Privileged – Solicitor-Client	0.10		
Sep 22, 2023	SLS		0.40		
Sep 22, 2023	DRW		0.10		
Sep 25, 2023	SLS		0.50		
Sep 25, 2023	LMS		0.10		
Sep 25, 2023	DRW		2.20		
Sep 26, 2023	SLS		0.30		
Sep 26, 2023	DRW		0.60		
Sep 28, 2023	DRW		0.30		
Sep 29, 2023	SLS		0.50		
Sep 29, 2023	LMS		1.20		
Sep 29, 2023	DRW		2.90		
Total Hours			21.40		
Total Fees				\$7,272.00	

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	330.00	16.40	5,412.00
LMS Laura M Smith	150.00	1.30	195.00
SLS Sara L. Scott	450.00	3.70	1,665.00
Total Hours and Fees:		21.40	\$7,272.00

SUMMARY

Total Fees, Other Charges and Disbursements	7,272.00
15% HST on Taxable Fees, Other Charges & Disbursements	1,090.80
Total Account Due:	<u><u>\$8,362.80</u></u>



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GST Registration No. R121769053

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Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91072496**
Invoice Amount: **\$8,362.80**
Invoice Amount Outstanding: **\$8,362.80**

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

Our File: SM043375-00007
Invoice: 91072496
Date: October 20, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$7,272.00
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	<u>1,090.80</u>
Total Account Due:	<u><u>\$8,362.80</u></u>



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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
July 18, 2023	91054000	22,343.51	22,343.51
August 21, 2023	91060256	19,222.05	19,222.05
September 28, 2023	91068182	956.51	956.51
October 20, 2023	91072496	8,362.80	8,362.80
		Outstanding Balance	50,884.87



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

November 30, 2023
Invoice: 91083040
SM043375 - 00007
Billing Timekeeper: M.P. Chiasson K.C.
GST Registration No. R121769053
jforan@deloitte.ca

For Professional Services Rendered
Re: Meridien Atlantic Fishing Ltd. et al

FEES

Oct 1, 2023	DRW	Privileged – Solicitor-Client	1.70
Oct 2, 2023	SLS		0.30
Oct 2, 2023	DRW		1.40
Oct 3, 2023	DRW		1.40
Oct 4, 2023	SLS		0.30
Oct 4, 2023	DRW		1.50
Oct 5, 2023	DRW		0.70
Oct 6, 2023	DRW		0.30
Oct 10, 2023	SLS		0.40
Oct 10, 2023	DRW		0.50

		Privileged – Solicitor-Client	
Oct 16, 2023	DRW		0.20
Oct 17, 2023	DRW		0.50
Oct 18, 2023	MPC		0.10
Oct 18, 2023	SLS		0.30
Oct 18, 2023	LMS		2.10
Oct 18, 2023	DRW		0.20
Oct 19, 2023	DRW		0.20
Oct 20, 2023	SLS		0.40
Oct 20, 2023	DRW		0.10
Oct 23, 2023	JPM		0.40
Oct 23, 2023	LMS		2.30
Oct 24, 2023	DRW		0.20
Oct 25, 2023	SLS		0.60
Oct 25, 2023	LMS		0.30
Oct 25, 2023	DRW		0.20
Oct 26, 2023	SLS		0.30
Oct 26, 2023	LMS		1.10
Oct 27, 2023	SLS		1.00
Oct 27, 2023	LMS		1.70
Oct 27, 2023	DRW		0.10
Oct 29, 2023	DRW		0.10
Oct 30, 2023	SLS		0.30
Oct 30, 2023	DRW		0.30
Oct 31, 2023	SLS		0.80

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

November 30, 2023
Our File: SM043375-00007
Invoice: 91083040
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Oct 31, 2023	DRW	Privileged – Solicitor-Client	0.50
		Total Hours	22.80
		Total Fees	\$6,673.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	330.00	10.10	3,333.00
JPM Jeremy P. MacLeod	100.00	0.40	40.00
LMS Laura M Smith	150.00	7.50	1,125.00
MPC M.P. Chiasson K.C.	600.00	0.10	60.00
SLS Sara L. Scott	450.00	4.70	2,115.00
Total Hours and Fees:		22.80	\$6,673.00

Other Charges	
Photocopies	0.25
Total Other Charges	\$0.25
Total Fees and Other Charges	\$6,673.25

DISBURSEMENT SUMMARY	
* Taxes / Certificates	25.00
Total Disbursements	\$25.00

*Items not subject to GST/HST

SUMMARY	
Total Fees, Other Charges and Disbursements	6,698.25
15% HST on Taxable Fees, Other Charges & Disbursements	1,000.99
Total Account Due:	<u>\$7,699.24</u>



NOVA SCOTIA OFFICE Halifax
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GST Registration No. R121769053

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Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91083040**
Invoice Amount: **\$7,699.24**
Invoice Amount Outstanding: **\$7,699.24**

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

Our File: SM043375-00007
Invoice: 91083040
Date: November 30, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$6,673.25
Disbursements Incurred:	25.00
15% HST on Taxable Fees, Other Charges & Disbursements	<u>1,000.99</u>
Total Account Due:	<u><u>\$7,699.24</u></u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
October 20, 2023	91072496	8,362.80	8,362.80
November 30, 2023	91083040	7,699.24	7,699.24
		Outstanding Balance	16,062.04



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

December 19, 2023
 Invoice: 91088001
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Nov 1, 2023	SLS	Privileged – Solicitor-Client	1.00
Nov 2, 2023	SLS		2.10
Nov 5, 2023	DRW		1.50
Nov 6, 2023	SLS		2.20
Nov 6, 2023	LMS		0.70
Nov 6, 2023	DRW		1.40
Nov 7, 2023	SLS		3.00
Nov 7, 2023	LMS		1.40
Nov 7, 2023	DRW		2.30
Nov 8, 2023	SLS		3.20
Nov 8, 2023	LMS		2.30

		Privileged – Solicitor-Client	
Nov 8, 2023	DRW		3.80
Nov 9, 2023	SRK		0.60
Nov 9, 2023	SLS		2.40
Nov 9, 2023	LMS		4.60
Nov 9, 2023	DRW		1.50
Nov 10, 2023	SLS		0.40
Nov 10, 2023	DRW		0.10
Nov 13, 2023	SLS		1.60
Nov 13, 2023	DRW		0.10
Nov 14, 2023	SLS		1.10
Nov 14, 2023	LMS		0.60
Nov 14, 2023	LMS		0.10
Nov 14, 2023	DRW		0.80
Nov 14, 2023	SIW		0.20
Nov 15, 2023	MEC		0.50
Nov 15, 2023	AEL		1.00
Nov 15, 2023	SLS		0.60
Nov 15, 2023	DRW		0.90

Privileged – Solicitor-Client		
Nov 16, 2023	MEC	0.60
Nov 16, 2023	AEL	1.00
Nov 16, 2023	SLS	2.20
Nov 16, 2023	LMS	0.30
Nov 16, 2023	DRW	1.80
Nov 17, 2023	MEC	0.50
Nov 17, 2023	AEL	0.20
Nov 17, 2023	SLS	3.60
Nov 17, 2023	LMS	0.10
Nov 17, 2023	CAS	0.80
Nov 17, 2023	DRW	2.50
Nov 19, 2023	DRW	0.10
Nov 20, 2023	MEC	0.50
Nov 20, 2023	AEL	1.00

		Privileged – Solicitor-Client	
Nov 20, 2023	DRW		0.80
Nov 21, 2023	MEC		1.20
Nov 21, 2023	AEL		0.30
Nov 21, 2023	DRW		0.40
Nov 22, 2023	MEC		1.80
Nov 22, 2023	AEL		1.50
Nov 22, 2023	SLS		1.20
Nov 22, 2023	CAS		0.40
Nov 22, 2023	DRW		1.10
Nov 23, 2023	MEC		0.60
Nov 23, 2023	AEL		0.20
Nov 23, 2023	DRW		0.90
Nov 24, 2023	MEC		0.50

		Privileged – Solicitor-Client	
Nov 24, 2023	AEL		1.00
Nov 24, 2023	LMS		0.20
Nov 24, 2023	DRW		0.20
Nov 26, 2023	SLS		0.20
Nov 26, 2023	DRW		3.00
Nov 28, 2023	MPC		0.30
Nov 28, 2023	MEC		0.60
Nov 28, 2023	SLS		0.20
Nov 28, 2023	DRW		3.80
Nov 29, 2023	MEC		0.30
Nov 29, 2023	SLS		0.30
Nov 29, 2023	DRW		3.40
Nov 30, 2023	DRW		1.40
	Total Hours		83.00
	Total Fees		\$26,973.00

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

December 19, 2023
Our File: SM043375-00007
Invoice: 91088001
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 6

Timekeeper Summary		Rate	Hours	Fees
AEL	April E Lipton	160.00	6.20	992.00
CAS	Carla A. Steele	170.00	1.20	204.00
DRW	David R Wedlake	330.00	31.80	10,494.00
LMS	Laura M Smith	150.00	10.30	1,545.00
MEC	Madeleine Elizabeth Coats	290.00	7.10	2,059.00
MPC	M.P. Chiasson K.C.	600.00	0.30	180.00
SIW	Shanieka Wood	270.00	0.20	54.00
SLS	Sara L. Scott	450.00	25.30	11,385.00
SRK	Sarah Keddy	100.00	0.60	60.00
Total Hours and Fees:			83.00	\$26,973.00

Other Charges

Bank Charges	45.00
Photocopies	501.00
Courier/Delivery	4.00
Stationery/Bookbinding/Seals	53.80

Total Other Charges \$603.80

Total Fees and Other Charges \$27,576.80

DISBURSEMENT SUMMARY

* Court Filing Fees	66.00
* Registry of Deeds	100.00
Search Fees	99.00

Total Disbursements \$265.00

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	27,841.80
15% HST on Taxable Fees, Other Charges & Disbursements	4,151.37
Total Account Due:	<u>\$31,993.17</u>



NOVA SCOTIA OFFICE Halifax
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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91088001**
Invoice Amount: **\$31,993.17**
Invoice Amount Outstanding: **\$31,993.17**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact the Accounts Receivable Team at
receivables@stewartmckelvey.com

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91088001
Date: December 19, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$27,576.80
Disbursements Incurred:	265.00
15% HST on Taxable Fees, Other Charges & Disbursements	4,151.37
Total Account Due:	<u>\$31,993.17</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
October 20, 2023	91072496	8,362.80	8,362.80
November 30, 2023	91083040	7,699.24	7,699.24
December 19, 2023	91088001	31,993.17	31,993.17
		Outstanding Balance	48,055.21



Queen's Marque
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 Telephone 902.420.3200 Facsimile 902.420.1417

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

December 31, 2023
 Invoice: 91095623
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Initials	Description	Hours
Dec 5, 2023	SLS	Privileged – Solicitor-Client	0.30
Dec 10, 2023	DRW		0.40
Dec 11, 2023	SLS		0.40
Dec 11, 2023	DRW		0.80
Dec 13, 2023	MEC		0.40
Dec 13, 2023	SLS		0.30
Dec 14, 2023	SLS		0.20
Dec 14, 2023	DRW		0.30
Dec 15, 2023	DRW		0.20
Dec 16, 2023	DRW		0.40
Dec 17, 2023	DRW		0.80
Dec 18, 2023	DRW		0.40

Date	Activity	Description	Hours
Dec 19, 2023	DRW	Privileged – Solicitor-Client	0.60
Dec 20, 2023	SLS		0.40
Dec 20, 2023	DRW		1.50
Dec 21, 2023	DRW		0.70
Dec 22, 2023	DRW		0.30
Dec 27, 2023	DRW		0.90
Dec 28, 2023	SLS		0.20
Dec 29, 2023	DRW		0.10
Total Hours			9.60
Total Fees			\$3,368.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	330.00	7.40	2,442.00
MEC Madeleine Elizabeth Coats	290.00	0.40	116.00
SLS Sara L. Scott	450.00	1.80	810.00
Total Hours and Fees:		9.60	\$3,368.00

SUMMARY

Total Fees, Other Charges and Disbursements	3,368.00
15% HST on Taxable Fees, Other Charges & Disbursements	505.20
Total Account Due:	<u>\$3,873.20</u>

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91095623**
Invoice Amount: **\$3,873.20**
Invoice Amount Outstanding: **\$3,873.20**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91095623
Date: December 31, 2023

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$3,368.00
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	505.20
Total Account Due:	<u>\$3,873.20</u>



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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
December 19, 2023	91088001	31,993.17	31,993.17
December 31, 2023	91095623	3,873.20	3,873.20
		Outstanding Balance	35,866.37



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

February 28, 2024
 Invoice: 91106185
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Activity	Description	Hours
Jan 3, 2024	DRW	Privileged – Solicitor-Client	1.80
Jan 5, 2024	DRW	Privileged – Solicitor-Client	0.10
Jan 7, 2024	DRW	Privileged – Solicitor-Client	1.00
Jan 8, 2024	DRW	Privileged – Solicitor-Client	0.40
Jan 9, 2024	DRW	Privileged – Solicitor-Client	1.00
Jan 10, 2024	DRW	Privileged – Solicitor-Client	0.50
Jan 11, 2024	DRW	Privileged – Solicitor-Client	0.60
Jan 12, 2024	LMS	Privileged – Solicitor-Client	0.20
Jan 12, 2024	DRW	Privileged – Solicitor-Client	0.20

		Privileged – Solicitor-Client	
Jan 13, 2024	DRW		0.40
Jan 15, 2024	DRW		0.40
Jan 17, 2024	DRW		1.30
Jan 18, 2024	DRW		2.10
Jan 19, 2024	SLS		0.20
Jan 19, 2024	DRW		1.60
Jan 22, 2024	DRW		3.50
Jan 23, 2024	DRW		1.00
Jan 24, 2024	DRW		0.40
Jan 25, 2024	DRW		0.30
Jan 26, 2024	DRW		0.20
Jan 29, 2024	DRW		2.00

		Privileged – Solicitor-Client	
Jan 30, 2024	DRW		0.80
Jan 31, 2024	SLS		0.90
Jan 31, 2024	DRW		2.50
Total Hours			23.40
Total Fees			\$8,287.50

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	22.10	7,735.00
LMS Laura M Smith	150.00	0.20	30.00
SLS Sara L. Scott	475.00	1.10	522.50
Total Hours and Fees:		23.40	\$8,287.50

Other Charges	
Courier/Delivery	4.00
Total Other Charges	\$4.00
Total Fees and Other Charges	\$8,291.50

SUMMARY	
Total Fees, Other Charges and Disbursements	8,291.50
15% HST on Taxable Fees, Other Charges & Disbursements	1,243.73
Total Account Due:	\$9,535.23

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91106185**
Invoice Amount: **\$9,535.23**
Invoice Amount Outstanding: **\$9,535.23**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

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receivables@stewartmckelvey.com

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91106185
Date: February 28, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$8,291.50
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	1,243.73
Total Account Due:	<u>\$9,535.23</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
December 19, 2023	91088001	31,993.17	31,993.17
December 31, 2023	91095623	3,873.20	3,873.20
February 28, 2024	91106185	9,535.23	9,535.23
		Outstanding Balance	45,401.60



Queen's Marque
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Deloitte Restructuring Inc.
 James Foran
 1741 Lower Water Street, Suite 800
 Halifax NS B3J 0J2

March 26, 2024
 Invoice: 91111915
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Code	Description	Hours
Feb 1, 2024	SLS	Privileged – Solicitor-Client	0.70
Feb 1, 2024	LMS		0.20
Feb 1, 2024	DRW		1.00
Feb 2, 2024	SLS		0.60
Feb 2, 2024	DRW		0.50
Feb 5, 2024	SLS		0.50
Feb 5, 2024	LMS		0.30
Feb 5, 2024	LMS		1.30
Feb 5, 2024	DRW		1.20

		Privileged – Solicitor-Client	
Feb 6, 2024	SLS		0.40
Feb 6, 2024	LMS		0.50
Feb 6, 2024	DRW		1.00
Feb 7, 2024	SLS		0.30
Feb 7, 2024	DRW		0.40
Feb 8, 2024	DRW		0.10
Feb 9, 2024	DRW		0.80
Feb 12, 2024	LMS		0.50
Feb 13, 2024	SLS		0.40
Feb 13, 2024	DRW		0.20
Feb 14, 2024	DRW		0.90
Feb 15, 2024	SLS		0.20
Feb 15, 2024	DRW		0.70
Feb 16, 2024	DRW		0.30
Feb 20, 2024	LMS		0.70
Feb 21, 2024	LMS		0.40
Feb 26, 2024	RPL		1.00
Total Hours			15.10
Total Fees			\$4,702.50

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

March 26, 2024
Our File: SM043375-00007
Invoice: 91111915
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	7.10	2,485.00
LMS Laura M Smith	150.00	3.90	585.00
RPL Raven Watts	160.00	1.00	160.00
SLS Sara L. Scott	475.00	3.10	1,472.50
Total Hours and Fees:		15.10	\$4,702.50

Other Charges
Bank Charges 50.00

Total Other Charges \$50.00

Total Fees and Other Charges \$4,752.50

SUMMARY

Total Fees, Other Charges and Disbursements	4,752.50
15% HST on Taxable Fees, Other Charges & Disbursements	712.88
Total Account Due:	<u>\$5,465.38</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91111915**
Invoice Amount: **\$5,465.38**
Invoice Amount Outstanding: **\$5,465.38**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91111915
Date: March 26, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$4,752.50
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	712.88
Total Account Due:	<u>\$5,465.38</u>



NOVA SCOTIA OFFICE Halifax
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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 26, 2024	91111915	5,465.38	5,465.38
		Outstanding Balance	5,465.38



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
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Deloitte Restructuring Inc.
 James Foran
 1741 Lower Water Street, Suite 800
 Halifax NS B3J 0J2

April 16, 2024
 Invoice: 91117068
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

		Privileged – Solicitor-Client	
Mar 4, 2024	DRW		0.10
Mar 10, 2024	SLS		0.80
Mar 13, 2024	SLS		0.30
Mar 13, 2024	DRW		0.10
Mar 27, 2024	SLS		0.50
Mar 28, 2024	SLS		0.60
Mar 31, 2024	DRW		0.20
Total Hours			2.60
Total Fees			\$1,185.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	0.40	140.00
SLS Sara L. Scott	475.00	2.20	1,045.00
Total Hours and Fees:		2.60	\$1,185.00

SUMMARY

Total Fees, Other Charges and Disbursements	1,185.00
15% HST on Taxable Fees, Other Charges & Disbursements	177.75
Total Account Due:	\$1,362.75

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91117068**
Invoice Amount: **\$1,362.75**
Invoice Amount Outstanding: **\$1,362.75**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91117068
Date: April 16, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$1,185.00
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	<u>177.75</u>
Total Account Due:	<u><u>\$1,362.75</u></u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 26, 2024	91111915	5,465.38	5,465.38
April 16, 2024	91117068	1,362.75	1,362.75
		Outstanding Balance	6,828.13



Queen's Marque
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Deloitte Restructuring Inc.
 James Foran
 1741 Lower Water Street, Suite 800
 Halifax NS B3J 0J2

May 31, 2024
 Invoice: 91127898
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Category	Description	Amount
Apr 1, 2024	MEC	Privileged – Solicitor-Client	0.50
Apr 1, 2024	LMS	Privileged – Solicitor-Client	1.40
Apr 1, 2024	DRW	Privileged – Solicitor-Client	0.20
Apr 2, 2024	SLS	Privileged – Solicitor-Client	1.90
Apr 2, 2024	LMS	Privileged – Solicitor-Client	0.30
Apr 3, 2024	SLS	Privileged – Solicitor-Client	0.60
Apr 3, 2024	DRW	Privileged – Solicitor-Client	0.10
Apr 4, 2024	SLS	Privileged – Solicitor-Client	2.40
Apr 4, 2024	LMS	Privileged – Solicitor-Client	0.20
Apr 5, 2024	MEC	Privileged – Solicitor-Client	0.80
Apr 5, 2024	SLS	Privileged – Solicitor-Client	2.60
Apr 5, 2024	DRW	Privileged – Solicitor-Client	0.50
Apr 8, 2024	MEC	Privileged – Solicitor-Client	1.10
Apr 8, 2024	SLS	Privileged – Solicitor-Client	0.90
Apr 8, 2024	LMS	Privileged – Solicitor-Client	0.50
Apr 9, 2024	MEC	Privileged – Solicitor-Client	2.50
Apr 9, 2024	SLS	Privileged – Solicitor-Client	1.30
Apr 9, 2024	DRW	Privileged – Solicitor-Client	2.50
Apr 10, 2024	MEC	Privileged – Solicitor-Client	0.90

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

May 31, 2024
Our File: SM043375-00007
Invoice: 91127898
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Apr 10, 2024	DRW	Privileged – Solicitor-Client	1.50
Apr 11, 2024	SLS		2.60
Apr 11, 2024	LMS		1.80
Apr 12, 2024	SLS		1.10
Apr 12, 2024	LMS		0.20
Apr 14, 2024	DRW		1.10
Apr 15, 2024	SLS		1.80
Apr 15, 2024	DRW		1.20
Apr 16, 2024	SLS		0.70
Apr 16, 2024	DRW		2.80
Apr 17, 2024	SLS		0.70
Apr 17, 2024	LMS		2.90
Apr 17, 2024	DRW		3.10
Apr 18, 2024	DRW		0.10
Apr 19, 2024	DRW		0.10
Apr 23, 2024	DRW		1.20
Apr 24, 2024	DRW		3.10
Apr 25, 2024	DRW		2.90
Apr 26, 2024	DRW		0.10

Deloitte Restructuring Inc.
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May 31, 2024
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RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Apr 29, 2024	DRW	Privileged – Solicitor-Client	0.10
		Total Hours	50.30
		Total Fees	\$17,988.00

Timekeeper Summary		Rate	Hours	Fees
DRW	David R Wedlake	350.00	20.60	7,210.00
LMS	Laura M Smith	150.00	7.30	1,095.00
MEC	Madeleine Elizabeth Coats	310.00	5.80	1,798.00
SLS	Sara L. Scott	475.00	16.60	7,885.00
Total Hours and Fees:			50.30	\$17,988.00

Other Charges	
Photocopies	75.00
Courier/Delivery	8.00
Stationery/Bookbinding/Seals	7.80

Total Other Charges \$90.80

Total Fees and Other Charges \$18,078.80

DISBURSEMENT SUMMARY

* Court Filing Fees 132.00

Total Disbursements \$132.00

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	18,210.80
15% HST on Taxable Fees, Other Charges & Disbursements	2,711.82
Total Account Due:	<u>\$20,922.62</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91127898**
Invoice Amount: **\$20,922.62**
Invoice Amount Outstanding: **\$20,922.62**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact the Accounts Receivable Team at
receivables@stewartmckelvey.com

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91127898
Date: May 31, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$18,078.80
Disbursements Incurred:	132.00
15% HST on Taxable Fees, Other Charges & Disbursements	<u>2,711.82</u>
Total Account Due:	<u><u>\$20,922.62</u></u>



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GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 26, 2024	91111915	5,465.38	5,465.38
April 16, 2024	91117068	1,362.75	1,362.75
May 31, 2024	91127898	20,922.62	20,922.62
		Outstanding Balance	27,750.75



Queen's Marquee
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

June 18, 2024
 Invoice: 91131229
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Activity	Description	Hours
May 1, 2024	DRW	Privileged – Solicitor-Client	0.50
May 3, 2024	DRW	Privileged – Solicitor-Client	0.10
May 4, 2024	DRW	Privileged – Solicitor-Client	0.30
May 5, 2024	DRW	Privileged – Solicitor-Client	0.80
May 7, 2024	DRW	Privileged – Solicitor-Client	0.10
May 8, 2024	LMS	Privileged – Solicitor-Client	1.10
May 8, 2024	DRW	Privileged – Solicitor-Client	0.30
May 9, 2024	LMS	Privileged – Solicitor-Client	2.40
May 14, 2024	DRW	Privileged – Solicitor-Client	0.20
May 15, 2024	DRW	Privileged – Solicitor-Client	0.90
May 20, 2024	DRW	Privileged – Solicitor-Client	0.30
May 21, 2024	DRW	Privileged – Solicitor-Client	0.30
May 22, 2024	SLS	Privileged – Solicitor-Client	0.30

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

June 18, 2024
Our File: SM043375-00007
Invoice: 91131229
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Date	Code	Description	Amount
May 22, 2024	DRW	Privileged – Solicitor-Client	0.10
May 23, 2024	SLS		0.30
May 24, 2024	SLS		0.20
May 24, 2024	DRW		0.10
May 26, 2024	SLS		0.20
May 27, 2024	SLS		0.50
May 27, 2024	DRW		0.10
May 28, 2024	SAM		0.30
May 28, 2024	SLS		0.40
May 28, 2024	LMS		0.30
May 28, 2024	LMS		0.40
May 29, 2024	JPM		0.60
May 29, 2024	SAM		0.30
May 29, 2024	SLS		0.50
May 29, 2024	LMS		0.80
May 29, 2024	DRW		1.50
May 30, 2024	SLS		0.20
May 30, 2024	DRW		1.80
May 31, 2024	SLS		0.50
May 31, 2024	DRW		0.80

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

June 18, 2024
Our File: SM043375-00007
Invoice: 91131229
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Total Hours 17.50

Total Fees \$5,258.50

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	8.20	2,870.00
JPM Jeremy P. MacLeod	110.00	0.60	66.00
LMS Laura M Smith	150.00	5.00	750.00
SAM Shana A Marshall	166.67	0.60	100.00
SLS Sara L. Scott	475.00	3.10	1,472.50
Total Hours and Fees:		17.50	\$5,258.50

DISBURSEMENT SUMMARY

Search Fees	40.00
Bankruptcy Search	8.00
PPSA Search Fees	17.50
* Taxes / Certificates	50.00

Total Disbursements \$115.50

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	5,374.00
15% HST on Taxable Fees, Other Charges & Disbursements	798.61
Total Account Due:	<u><u>\$6,172.61</u></u>



NOVA SCOTIA OFFICE Halifax
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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91131229**
Invoice Amount: **\$6,172.61**
Invoice Amount Outstanding: **\$6,172.61**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

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receivables@stewartmckelvey.com

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91131229
Date: June 18, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$5,258.50
Disbursements Incurred:	115.50
15% HST on Taxable Fees, Other Charges & Disbursements	798.61
Total Account Due:	<u><u>\$6,172.61</u></u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
March 26, 2024	91111915	5,465.38	5,465.38
April 16, 2024	91117068	1,362.75	1,362.75
May 31, 2024	91127898	20,922.62	20,922.62
June 18, 2024	91131229	6,172.61	6,172.61
		Outstanding Balance	33,923.36



Queen's Marque
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Telephone 902.420.3200 Facsimile 902.420.1417

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

July 29, 2024
Invoice: 91140015
SM043375 - 00007
Billing Timekeeper: M.P. Chiasson K.C.
GST Registration No. R121769053
jforan@deloitte.ca

For Professional Services Rendered
Re: Meridien Atlantic Fishing Ltd. et al

FEES

Jun 3, 2024	SLS	Privileged – Solicitor-Client	3.10
Jun 3, 2024	DRW		1.80
Jun 4, 2024	SLS		3.90
Jun 4, 2024	LMS		5.10
Jun 4, 2024	DRW		4.70
Jun 5, 2024	SLS		0.30
Jun 5, 2024	LMS		0.80
Jun 10, 2024	SLS		2.20

Date	Activity	Description	Hours
Jun 10, 2024	DRW	Privileged – Solicitor-Client	1.70
Jun 11, 2024	SLS		2.80
Jun 16, 2024	DRW		3.10
Jun 18, 2024	CS		0.30
Jun 18, 2024	CAS		0.80
Jun 18, 2024	DRW		0.50
Jun 19, 2024	CS		0.50
Jun 20, 2024	CS		1.20
Jun 20, 2024	DRW		1.30
Jun 21, 2024	CS		1.60
Jun 23, 2024	DRW		0.90
Jun 24, 2024	CS		3.00
Jun 24, 2024	DRW		1.30
Jun 25, 2024	CS		0.90
Jun 25, 2024	DRW		1.90
Jun 26, 2024	SLS		0.20

Deloitte Restructuring Inc.
 1741 Lower Water Street, Suite 800
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July 29, 2024
 Our File: SM043375-00007
 Invoice: 91140015
 GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 3

Date	Code	Description	Hours	Fees	
Jun 26, 2024	CS	Privileged – Solicitor-Client	2.00		
Jun 26, 2024	DRW		0.50		
Jun 27, 2024	JAD		0.30		
Jun 27, 2024	CS		1.40		
Jun 27, 2024	DRW		0.30		
Jun 28, 2024	CS		1.00		
Jun 28, 2024	DRW		0.30		
Total Hours			49.70		
Total Fees				\$16,726.50	

Timekeeper Summary	Rate	Hours	Fees
CAS Carla A. Steele	180.00	0.80	144.00
CS Colton Smith	275.00	11.90	3,272.50
DRW David R Wedlake	350.00	18.30	6,405.00
JAD Jahvon Delaney	275.00	0.30	82.50
LMS Laura M Smith	150.00	5.90	885.00
SLS Sara L. Scott	475.00	12.50	5,937.50
Total Hours and Fees:		49.70	\$16,726.50

Other Charges	Fees
Bank Charges	45.00
Photocopies	710.25
Courier/Delivery	12.00
Stationery/Bookbinding/Seals	68.80

Total Other Charges \$836.05

Total Fees and Other Charges \$17,562.55

DISBURSEMENT SUMMARY

* Court Filing Fees	66.00
* Registry of Deeds	100.00

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

July 29, 2024
Our File: SM043375-00007
Invoice: 91140015
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 4

Search Fees	14.00
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Total Disbursements	\$180.00
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*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	17,742.55
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15% HST on Taxable Fees, Other Charges & Disbursements	<u>2,636.49</u>
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Total Account Due:	<u>\$20,379.04</u>
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NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91140015**
Invoice Amount: **\$20,379.04**
Invoice Amount Outstanding: **\$20,379.04**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91140015
Date: July 29, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$17,562.55
Disbursements Incurred:	180.00
15% HST on Taxable Fees, Other Charges & Disbursements	2,636.49
Total Account Due:	<u>\$20,379.04</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
June 18, 2024	91131229	6,172.61	6,172.61
July 29, 2024	91140015	20,379.04	20,379.04
		Outstanding Balance	26,551.65



Queen's Marque
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Deloitte Restructuring Inc.
 James Foran
 1741 Lower Water Street, Suite 800
 Halifax NS B3J 0J2

August 30, 2024
 Invoice: 91147289
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Jul 2, 2024	SLS	Privileged – Solicitor-Client	0.40
Jul 2, 2024	DRW		0.10
Total Hours			0.50
Total Fees			\$225.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	0.10	35.00
SLS Sara L. Scott	475.00	0.40	190.00
Total Hours and Fees:		0.50	\$225.00

DISBURSEMENT SUMMARY

Courier/Delivery	15.74
Process Service/Server	120.00
Total Disbursements	\$135.74

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	360.74
15% HST on Taxable Fees, Other Charges & Disbursements	54.11
Total Account Due:	<u><u>\$414.85</u></u>



NOVA SCOTIA OFFICE Halifax
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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91147289**
Invoice Amount: **\$414.85**
Invoice Amount Outstanding: **\$414.85**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91147289
Date: August 30, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$225.00
Disbursements Incurred:	135.74
15% HST on Taxable Fees, Other Charges & Disbursements	54.11
Total Account Due:	<u>\$414.85</u>



NOVA SCOTIA OFFICE Halifax
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Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
June 18, 2024	91131229	6,172.61	6,172.61
July 29, 2024	91140015	20,379.04	20,379.04
August 30, 2024	91147289	414.85	414.85
		Outstanding Balance	26,966.50



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

September 25, 2024
 Invoice: 91152422
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Aug 12, 2024	SLS	Privileged – Solicitor-Client	0.40
Aug 12, 2024	DRW		0.10
Aug 16, 2024	JPM		1.00
		Total Hours	1.50
		Total Fees	\$335.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	0.10	35.00
JPM Jeremy P. MacLeod	110.00	1.00	110.00
SLS Sara L. Scott	475.00	0.40	190.00
Total Hours and Fees:		1.50	\$335.00

SUMMARY

Total Fees, Other Charges and Disbursements	335.00
15% HST on Taxable Fees, Other Charges & Disbursements	50.25
Total Account Due:	\$385.25

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91152422**
Invoice Amount: **\$385.25**
Invoice Amount Outstanding: **\$385.25**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

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GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91152422
Date: September 25, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$335.00
Disbursements Incurred:	0.00
15% HST on Taxable Fees, Other Charges & Disbursements	50.25
Total Account Due:	<u>\$385.25</u>



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Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
August 30, 2024	91147289	414.85	144.85
September 25, 2024	91152422	385.25	385.25
		Outstanding Balance	530.10



Queen's Marque
 600-1741 Lower Water Street, PO Box 997, Halifax NS Canada B3J 2X2
 Telephone 902.420.3200 Facsimile 902.420.1417

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

October 28, 2024
 Invoice: 91159080
 SM043375 - 00007
 Billing Timekeeper: M.P. Chiasson K.C.
 GST Registration No. R121769053
 jforan@deloitte.ca

For Professional Services Rendered
 Re: Meridien Atlantic Fishing Ltd. et al

FEES

Date	Initials	Description	Hours
Sep 4, 2024	SLS	Privileged – Solicitor-Client	0.30
Sep 6, 2024	SLS		0.50
Sep 6, 2024	DRW		0.40
Sep 11, 2024	EG		0.40
Sep 11, 2024	DRW		0.70
Sep 17, 2024	EG		0.80
Sep 18, 2024	LMS		0.10
Sep 19, 2024	EG		2.40
Sep 19, 2024	DRW		0.60
Sep 20, 2024	SLS		0.20

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

October 28, 2024
Our File: SM043375-00007
Invoice: 91159080
GST Reg#: R121769053

RE: Meridien Atlantic Fishing Ltd. et al

Page 2

Total Hours 6.40

Total Fees \$2,075.00

Timekeeper Summary	Rate	Hours	Fees
DRW David R Wedlake	350.00	1.70	595.00
EG Eryka Gregory	275.00	3.60	990.00
LMS Laura M Smith	150.00	0.10	15.00
SLS Sara L. Scott	475.00	1.00	475.00
Total Hours and Fees:		6.40	\$2,075.00

DISBURSEMENT SUMMARY

* Court Filing Fees -66.00

Total Disbursements \$(66.00)

*Items not subject to GST/HST

SUMMARY

Total Fees, Other Charges and Disbursements	2,009.00
15% HST on Taxable Fees, Other Charges & Disbursements	311.25
Total Account Due:	<u>\$2,320.25</u>

Please return this Remittance Page along with your payment to ensure payment is correctly applied to your account balance.

Important details to note when making a payment:

Client Code: **SM043375**
Matter Number: **00007**
Bill Number: **91159080**
Invoice Amount: **\$2,320.25**
Invoice Amount Outstanding: **\$2,320.25**

For payment options, please refer to <https://www.stewartmckelvey.com/payment/>
or

For more information please contact the Accounts Receivable Team at
receivables@stewartmckelvey.com

All services and accounts are payable upon receipt and are rendered in Canada in Canadian Dollars



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

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

Our File: SM043375-00007
Invoice: 91159080
Date: October 28, 2024

RE: Meridien Atlantic Fishing Ltd. et al

For Professional Services Rendered and Other Charges:	\$2,075.00
Disbursements Incurred:	(66.00)
15% HST on Taxable Fees, Other Charges & Disbursements	311.25
Total Account Due:	<u>\$2,320.25</u>



NOVA SCOTIA OFFICE Halifax
Remit to: PO Box 997, Halifax NS Canada B3J 2X2
Telephone 902.420.3200 Facsimile 902.420.1417
GST Registration No. R121769053

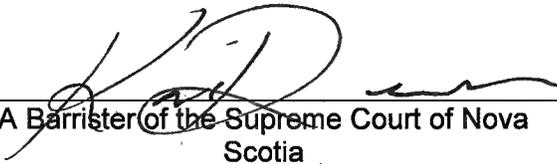
OUTSTANDING INVOICE SUMMARY

Date	Invoice Number	Total Billed	Balance
August 30, 2024	91147289	414.85	144.85
September 25, 2024	91152422	385.25	385.25
October 28, 2024	91159080	2,320.25	2,320.25
		Outstanding Balance	2,850.35

2023

Hfx No. 521470

This is Exhibit "2" to the affidavit of Sara L. Scott sworn to before me at Halifax, Nova Scotia on November 22, 2024



A Barrister of the Supreme Court of Nova Scotia

KALI A.D. ROBERTSON
A Barrister of the Supreme
Court of Nova Scotia

Summary of Accounts Rendered by Stewart McKelvey for the period of February 22, 2023 to October 28, 2024

Client	Matter	Invoice No.	Date	Total Billed	Fees	Hard Disb	Soft Disb	HST	Average Hourly Rate
SM043375	7	91029706	March 29, 2023	\$ 704.66	\$ 585.00	\$ -	\$ 27.75	\$ 91.91	\$ 450.00
SM043375	7	91037612	April 30, 2023	\$ 8,721.43	\$ 7,392.00	\$ 125.00	\$ 86.40	\$ 1,118.03	\$ 224.17
SM043375	7	91038215	May 5, 2023	\$ 13,954.55	\$ 12,069.00	\$ 66.00	\$ 8.00	\$ 1,811.55	\$ 282.00
SM043375	7	91047579	June 22, 2023	\$ 6,563.63	\$ 5,623.50	\$ -	\$ 84.00	\$ 856.13	\$ 261.67
SM043375	7	91054000	July 18, 2023	\$ 22,343.51	\$ 19,359.00	\$ 66.00	\$ 12.75	\$ 2,905.76	\$ 228.33
SM043375	7	91060256	August 21, 2023	\$ 19,222.05	\$ 16,484.00	\$ 230.00	\$ 29.00	\$ 2,479.05	\$ 215.21
SM043375	7	91068182	September 28, 2023	\$ 956.51	\$ 831.00	\$ -	\$ 0.75	\$ 124.76	\$ 310.00
SM043375	7	91072496	October 20, 2023	\$ 8,362.80	\$ 7,272.00	\$ -	\$ -	\$ 1,090.80	\$ 310.00
SM043375	7	91083040	November 30, 2023	\$ 7,699.24	\$ 6,673.00	\$ 25.00	\$ 0.25	\$ 1,000.99	\$ 326.00
SM043375	7	91088001	December 19, 2023	\$ 31,993.17	\$ 26,973.00	\$ 223.00	\$ 645.80	\$ 4,151.37	\$ 280.00
SM043375	7	91095623	December 31, 2023	\$ 3,873.20	\$ 3,368.00	\$ -	\$ -	\$ 505.20	\$ 221.67
SM043375	7	91106185	February 28, 2024	\$ 9,535.23	\$ 8,287.50	\$ -	\$ 4.00	\$ 1,243.73	\$ 325.00
SM043375	7	91111915	March 26, 2024	\$ 5,465.38	\$ 4,702.50	\$ -	\$ 50.00	\$ 712.88	\$ 283.75
SM043375	7	91117068	April 16, 2024	\$ 1,362.75	\$ 1,185.00	\$ -	\$ -	\$ 177.75	\$ 412.50
SM043375	7	91127898	May 31, 2024	\$ 20,922.62	\$ 17,988.00	\$ 132.00	\$ 90.80	\$ 2,711.82	\$ 321.25
SM043375	7	91131229	June 18, 2024	\$ 6,172.61	\$ 5,258.50	\$ 90.00	\$ 25.50	\$ 798.61	\$ 250.33
SM043375	7	91140015	July 29, 2024	\$ 20,379.04	\$ 16,726.50	\$ 166.00	\$ 850.05	\$ 2,636.49	\$ 284.17
SM043375	7	91147289	August 30, 2024	\$ 414.85	\$ 225.00	\$ 120.00	\$ 15.74	\$ 54.11	\$ 412.50
SM043375	7	91152422	September 25, 2024	\$ 385.25	\$ 335.00	\$ -	\$ -	\$ 50.25	\$ 311.67
SM043375	7	91159080	October 28, 2024	\$ 2,320.25	\$ 2,075.00	\$ (66.00)	\$ -	\$ 311.25	\$ 312.50
				\$191,352.73	\$163,412.50	\$1,177.00	\$1,930.79	\$24,832.44	\$301.14

Fees	\$163,412.50
Disbursements	\$3,107.79
	<u>\$166,520.29</u>
HST	\$24,832.44
	<u>\$191,352.73</u>

Summary of Individual Timekeepers

Individual	Title	Hours	Fees
Chiasson K.C., M.P.	Partner	3.4	\$ 2,040.00
Coats, Madeleine E.	Associate	26.7	\$ 7,859.00
Delaney, Jahvon	Associate	0.3	\$ 82.50
Gregory, Eryka	Associate	3.6	\$ 990.00
Jan, Sadira E.	Partner	1.2	\$ 522.00
Keddy, Sarah	Paralegal	0.8	\$ 80.00
Landry, Manon	Associate	1.5	\$ 420.00
Langley, Breanna M.	Paralegal	1.1	\$ 110.00
Lipton, April E.	Paralegal	7.7	\$ 1,232.00
MacLeod, Jeremy P	Paralegal	4.1	\$ 296.00
Marshall, Shana A.	Paralegal	0.9	\$ 140.50
Scott, Sara L.	Partner	126.6	\$ 57,980.00
Smith, Colton	Associate	11.9	\$ 3,272.50
Smith, Laura M.	Paralegal	63.5	\$ 9,525.00
Steele, Carla A.	Paralegal	2.8	\$ 484.00
Watts, Raven	Paralegal	1	\$ 160.00
Wedlake, David R.	Partner	232.1	\$ 78,165.00
Wood, Shanieka	Associate	0.2	\$ 54.00
		489.4	\$ 163,412.50