

IN THE COURT OF KING'S BENCH OF NEW  
BRUNSWICK TRIAL DIVISION  
JUDICIAL DISTRICT OF SAINT JOHN

IN THE MATTER OF THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c.C-36, AS  
AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF 709280 NB LTD., 103232 P.E.I.  
INC., CAN-AM LOBSTER & SHELLFISH LTD., 103233  
P.E.I. INC., 103234 P.E.I. INC., 3249640 NOVA SCOTIA  
LIMITED and 12588129 CANADA INC.

BETWEEN:

THE TORONTO-DOMINION BANK

APPLICANT

- and -

709280 NB LTD., 103232 P.E.I. INC., CAN-AM  
LOBSTER & SHELLFISH LTD., 103233 P.E.I. INC.,  
103234 P.E.I. INC., 3249640 NOVA SCOTIA LIMITED  
and 12588129 CANADA INC.

RESPONDENTS

**AFFIDAVIT OF GAVIN MACDONALD**

I, Gavin MacDonald, make oath and say as follows:

1. I am a Partner with the law firm Cox & Palmer and the solicitor of the court-appointed monitor, Deloitte Restructuring Inc. in the within matter and as such, I have personal knowledge of the evidence sworn to in this affidavit except where otherwise stated to be based on information or belief.
2. I had primary carriage of this proceeding at Cox & Palmer.

3. Attached hereto and marked as **Exhibit "A"** are true copies of the detailed invoices issued by Cox & Palmer for fees and disbursements (collectively, the **"Invoices"**) in this matter covering the period of October 1, 2024 to March 31, 2025:

Invoice Number	Invoice Date	Amount
101167822	December 31, 2024	\$1,329.71
101172986	March 31, 2025	\$12,365.90
TOTAL:		\$13,365.90

4. As detailed in the Invoices, from the period of October 1, 2024 to March 31, 2025, Cox & Palmer's invoiced fees amount to \$11,714 and Cox & Palmer incurred and invoiced disbursements in the amount of \$203,83 plus Harmonized Sales Tax (HST) on fees and disbursements in the amount of \$1,777.78 for a total of \$13,365.90. A schedule summarizing the invoiced fees is attached hereto and marked as Exhibit "B".
5. The Invoices are a fair and accurate description of the services provided and the amounts charged by Cox & Palmer.
6. The fees set out in the invoices are calculated on the basis of the hours spent by Cox & Palmer personnel, multiplied by the applicable standard hourly rates charged by Cox & Palmer. The total time comprised in the Invoices is 34.4 hours at an average hourly rate of approximately \$353.33. To the best of my knowledge and belief, the rates charged by Cox & Palmer throughout these proceedings are comparable to the rates charged by other law firms in the Atlantic Provinces for the provisions of similar services.
7. I have reviewed the account of Cox & Palmer and do verily believe that :
- (a) Cox & Palmer's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
  - (b) Cox & Palmer's fees in this matter are consistent to those charged by other law firms with the capacity to handle a file of comparable size and complexity;
  - (c) the work completed by Cox & Palmer was delegated to the appropriate professionals in Cox & Palmer with the appropriate seniority and appropriate hourly rates;
  - (d) the invoices were provided to the Monitor when rendered and all have been approved by the Monitor; and
  - (e) the services were performed by Cox & Palmer in a prudent and economical manner.

- SWORN TO** before me at Halifax, Nova Scotia  
on June 9, 2024.

**Erin M. Huntington**  
A Barrister & Solicitor of the  
Supreme Court of Nova Scotia

[illegible]

4041523-

*This is Exhibit "A" referred to in the Affidavit of  
Gavin MacDonald sworn before me on the 9<sup>th</sup>  
day of June, 2025.*



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Signature

**Erin M. Huntington**  
A Barrister & Solicitor of the  
Supreme Court of Nova Scotia

South Shore Seafoods Ltd.  
Attention: James Foran  
c/o Deloitte Restructuring Inc.  
Suite 800 1741 Lower Water Street  
Halifax, NS B3J 0J2

December 31, 2024  
File #10039598-00005  
Your Ref:  
HST REG.#R119436244  
Client # 10039598

**INVOICE SUMMARY**

Invoice # 101167822  
RE: South Shore Group

Professional Fees for this Invoice	1,121.50
Other Taxable Charges	1.96
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	32.81
Non-Taxable Disbursements for this Invoice	0.00
HST	173.44
<b>Total Invoice</b>	<b>\$1,329.71</b>

**BALANCE NOW DUE**

**\$1,329.71**

**Payment Instructions:**

**File Number:** 10039598-00005  
**Bill Number:** 101167822  
**Balance Due:** \$1,329.71

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email [nsreceivables@coxandpalmer.com](mailto:nsreceivables@coxandpalmer.com). Please add 10039598 in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 10039598 when prompted for an account.

Other Payment Options: Cash, Visa, Mastercard, Amex, In Office Debit, Wire.

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

South Shore Seafoods Ltd.  
Attention: James Foran  
c/o Deloitte Restructuring Inc.  
Suite 800 1741 Lower Water Street  
Halifax, NS B3J 0J2

December 31, 2024  
File #10039598-00005  
Your Ref:  
HST REG.#R119436244  
Client # 10039598

Invoice #:101167822

**For professional services rendered in connection with this matter:**

RE: South Shore Group

<u>DATE</u>	<u>INITIALS</u>	<u>FEE DESCRIPTION</u>	<u>HOURS</u>
01 Nov 24	SPG	Email to Service List re: sending the executed Order (Distribution and Stay Extension).	0.20 hrs.
13 Nov 24	GDM	Review and respond to email re collection matter; call with J Foran re fisher collections.	0.50 hrs.
14 Nov 24	GDM	Calls with J Foran and counsel to purchaser re AFM accounts receivable.	0.50 hrs.
18 Nov 24	MK	Call with counsel, M. Fraser; Email correspondence re same; Review of settlement offer and status of file; Emails exchanged with G. MacDonald.	0.70 hrs.
20 Nov 24	MK	Call with G. MacDonald and M. Fraser re affidavits.	0.30 hrs.
22 Nov 24	MK	Finalize and send letter to court regarding affidavit.	0.30 hrs.
28 Nov 24	MK	Email exchange with opposing counsel regarding court deadlines and days required for hearing; Draft letter to court re same.	0.40 hrs.
29 Nov 24	MK	Letter re hearing sent to court scheduling.	0.20 hrs.

TOTAL FEES:

\$1,121.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	1.00 hrs.	\$500.00
Simon-Pierre Godbout	0.20 hrs.	\$400.00
Meaghan Kells	1.90 hrs.	\$285.00
	3.10 hrs.	

**Taxable Other Charges:**

Printing (in-house)	\$1.96
Total Taxable Other Charges	\$1.96
Total Other Charges	\$1.96

**Taxable disbursements:**

Delivery & courier	\$32.81
Total Taxable Disbursements	<u>\$32.81</u>
Total Disbursements	<u>\$32.81</u>

**SUMMARY:**

Professional Fees for this Invoice	\$1,121.50
HST on Professional Fees	<u>168.23</u>
Total Professional Fees Including Taxes	<u>\$1,289.73</u>
Taxable Other Charges	\$1.96
HST on Other Charges	<u>0.29</u>
Total Other Charges Including Tax	<u>\$2.25</u>
Taxable Disbursements for this Invoice	32.81
HST on Disbursements	<u>4.92</u>
Total Disbursements Including Tax	<u>\$37.73</u>
Total Invoice	<u>\$1,329.71</u>
<b>Balance now due</b>	<b>CAD <u>\$1,329.71</u></b>

South Shore Seafoods Ltd.  
Attention: James Foran  
c/o Deloitte Restructuring Inc.  
Suite 800 1741 Lower Water Street  
Halifax, NS B3J 0J2

March 31, 2025  
File #10039598-00005  
Your Ref:  
HST REG.#R119436244  
Client # 10039598

**INVOICE SUMMARY**

Invoice # 101172986  
RE: South Shore Group

Professional Fees for this Invoice	10,592.50
Other Taxable Charges	85.06
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	18.00
Non-Taxable Disbursements for this Invoice	66.00
HST	1,604.34
<b>Total Invoice</b>	<b>\$12,365.90</b>

**BALANCE NOW DUE** **\$12,365.90**

**Payment Instructions:**

**File Number:** 10039598-00005  
**Bill Number:** 101172986  
**Balance Due:** \$12,365.90

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email [nsreceivables@coxandpalmer.com](mailto:nsreceivables@coxandpalmer.com). Please add 10039598 in the message option.

Online Banking: please add Cox & Palmer as a payee and enter your 8-digit client number 10039598 when prompted for an account.

Other Payment Options: Cash, Visa, Mastercard, Amex, In Office Debit, Wire.

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



South Shore Seafoods Ltd.  
Attention: James Foran  
c/o Deloitte Restructuring Inc.  
Suite 800 1741 Lower Water Street  
Halifax, NS B3J 0J2

March 31, 2025  
File #10039598-00005  
Your Ref:  
HST REG.#R119436244  
Client # 10039598

Invoice #:101172986

**For professional services rendered in connection with this matter:**

**RE: South Shore Group**

<u>DATE</u>	<u>INITIALS</u>	<u>FEE DESCRIPTION</u>	<u>HOURS</u>
13 Jan 25	MK	Draft letter to opposing counsel regarding application and next steps; Brief meeting with G. MacDonald.	0.50 hrs.
17 Jan 25	GDM	Letter re status of litigation; report email to J Foran.	0.50 hrs.
17 Jan 25	MK	Finalize and send letter to counsel regarding dates for motion to dismiss; Emails to client re same and strategy.	0.40 hrs.
03 Feb 25	MK	Brief conference with G. MacDonald re next steps; Review of default documents and related rule; Begin draft documents.	0.50 hrs.
04 Feb 25	MK	Update to G. MacDonald re default motion.	0.30 hrs.
06 Feb 25	MK	Email to M. Fraser re timing of upcoming motion.	0.30 hrs.
10 Feb 25	MK	Email to counsel re motion; Draft motion documents; Email to G. MacDonald.	3.60 hrs.
11 Feb 25	GDM	Call with J Foran re status; review and finalize motion materials re judgment; instructions to M Kells re same.	1.00 hrs.
11 Feb 25	MK	Finalize motion for default under rule 5.24; Draft and compile affidavit re same; Email to client; Meet with client to sign affidavit; Review of case law re 5.24; Finalize and file documents with court.	3.30 hrs.
14 Feb 25	MK	Finalize affidavit of service for motion.	0.30 hrs.
18 Feb 25	MK	Brief discussion with G. MacDonald re settlement; Review of affidavit for hearing.	0.20 hrs.
19 Feb 25	GDM	Conference with M Kells re Feb 20 hearing; call with J Foran re hearing and possible settlement; call with defendant counsel re settlement.	0.50 hrs.
19 Feb 25	MK	Call and voicemail from opposing counsel; Emails exchanged with opposing counsel; Brief meeting with G. MacDonald re motion; Follow up to counsel; Call with counsel; Update to G. MacDonald and call with client; Follow up call to counsel regarding potential settlement; Email follow up to client re same; Email from counsel with settlement offer; Brief meeting with associate regarding judgment execution; Email	2.30 hrs.

		to client re same; Follow up call with G. MacDonald with instructions; Email confirming adjournment.	
19 Feb 25	LHB	Meet with Meaghan Kells to discuss enforcement of eventual judgment.	0.20 hrs.
20 Feb 25	MK	Email exchange with opposing counsel regarding adjournment; Attend chambers for motion under rule 5.24 requesting adjournment; Email update and request for instructions to client; Email update to opposing counsel; Further email exchanges with client regarding trial dates; Email to Court regarding return date for motion; Update to all parties; Revision to brief for application.	3.70 hrs.
21 Feb 25	DEC	Review of correspondence regarding hearing.	0.20 hrs.
21 Feb 25	MK	Email from client; Email response to client offering call; Follow up communication to Court re motion date.	0.50 hrs.
26 Feb 25	DEC	Review of correspondence to client regarding potential settlement and next steps.	0.10 hrs.
07 Mar 25	GDM	Review and respond re application brief.	0.30 hrs.
07 Mar 25	MK	Finalize brief for application; Draft letter to court re same; Update to G. MacDonald.	1.70 hrs.
10 Mar 25	MK	Follow up re status of filing; Email to counsel re filed documents.	0.30 hrs.
10 Mar 25	MK	Email from J. Foran; Brief call with G. MacDonald; Email response to J. Foran; Exchange with opposing counsel re settlement.	0.70 hrs.
11 Mar 25	MK	Exchanges with M. Fraser re settlement; Call with M. Fraser re same; Update and report to client re possibility of settlement; Exchange with client regarding financing.	1.10 hrs.
12 Mar 25	MK	Receipt and service of filed application brief.	0.20 hrs.
17 Mar 25	MK	Brief discussion with G. MacDonald re status; Email from client; Follow up to counsel; Email response to client.	0.50 hrs.
18 Mar 25	MK	Email from counsel with potential offer.	0.20 hrs.
19 Mar 25	GDM	Call with J Foran re Sea Well litigation; emails re same.	0.40 hrs.
19 Mar 25	MK	Email to client providing update; Brief update to G. MacDonald.	0.30 hrs.
19 Mar 25	MK	Email exchange and call with M. Fraser re settlement; Email to J. Foran with update.	0.50 hrs.
20 Mar 25	MK	Various emails exchanged with counsel regarding potential settlement.	0.50 hrs.
21 Mar 25	MK	Follow up with counsel; Emails exchanged regarding timing of settlement.	0.40 hrs.
25 Mar 25	GDM	Draft assignment of debt; email same to R Arsenault counsel.	0.50 hrs.
25 Mar 25	MK	Email from counsel re settlement; Email to client with update.	0.30 hrs.
27 Mar 25	MK	Emails exchanged with counsel regarding potential settlement; Further emails re same; Voicemail re	0.40 hrs.

28 Mar 25	MK	settlement. Emails exchanged with counsel regarding potential settlement; Emails regarding limitation period question; Brief conference with G. MacDonald re limitation; Further emails re settlement; Request for updates from client; Call with M. Fraser re settlement and Monday motion; Further exchanges with counsel re funds and timing of same.	1.30 hrs.
29 Mar 25	MK	Further correspondence with counsel for debtor re settlement.	0.40 hrs.
30 Mar 25	MK	Email update to client providing settlement status; Exchange with G. MacDonald re same.	0.40 hrs.
31 Mar 25	MK	Emails exchanged with counsel re trust funds; Call with counsel; Exchange with G. MacDonald; Attendance at court to confirm settlement; Email update to counsel re funds; Email update to client.	2.50 hrs.

TOTAL FEES: \$10,592.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	3.20 hrs.	\$500.00
Devon E. Cassidy	0.30 hrs.	\$375.00
Meaghan Kells	27.60 hrs.	\$320.00
Leandra H. Bouman	0.20 hrs.	\$240.00
	<u>31.30 hrs.</u>	

**Taxable Other Charges:**

Binding	\$18.00
Photocopies	1.05
Printing (in-house)	66.01
Total Taxable Other Charges	<u>\$85.06</u>

Total Other Charges \$85.06

**Non-taxable disbursements:**

Prothonotary's Fees (NT) \$66.00

Total Non-Taxable Disbursements: \$66.00

**Taxable disbursements:**

Delivery & courier \$18.00

Total Taxable Disbursements \$18.00

Total Disbursements	\$84.00
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**SUMMARY:**

Professional Fees for this Invoice	\$10,592.50
HST on Professional Fees	1,588.88
Total Professional Fees Including Taxes	\$12,181.38

Taxable Other Charges	\$85.06
HST on Other Charges	12.76
Total Other Charges Including Tax	\$97.82

Taxable Disbursements for this Invoice	18.00
Non-Taxable Disbursements for this Invoice	66.00
HST on Disbursements	2.70
Total Disbursements Including Tax	\$86.70

Total Invoice	\$12,365.90
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<b>Balance now due</b>	<b>CAD \$12,365.90</b>
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*This is Exhibit "B" referred to in the Affidavit of  
Gavin MacDonald sworn before me on the 9<sup>th</sup>  
day of June, 2025.*



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Signature

**Erin M. Huntington**  
A Barrister & Solicitor of the  
Supreme Court of Nova Scotia

## SUMMARY OF FEES

### Calculation of Average Hourly Billing Rates of CP for the Initial Period

Invoice No.	Fees	Disburs.	HST	Hours	Average Hourly Rate	Total
101167822	\$1,121.60	\$34.77	\$173.44	3.1	\$395.00	\$1,329.71
101172986	\$11,714.00	\$169.06	\$1,777.78	31.3	\$358.75	\$12,365.90
					<b>Total Fees</b>	<b>\$13,365.90</b>