

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 have 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 September 30, 2023 to August 31, 2024:

Invoice Number	Invoice Date	Amount
101140361	September 30, 2023	\$69,131.99
101142342	October 31, 2023	\$33,631.40
101144209	November 30, 2023	\$7,089.18
101146339	December 31, 2023	\$6,739.92
101148202	January 31, 2024	\$59,303.02
101150334	March 20, 2024	\$20,538.95
101153363	April 30, 2024	\$70,353.06
101154804	May 31, 2024	\$8,581.43
101156573	June 30, 2024	\$3,445.93
101158975	August 12, 2024	\$6,621.70
101160796	August 31, 2024	\$13,153.34
TOTAL:		\$298,589.92

4. As detailed in the Invoices, from the period of September 30, 2023 to August 31, 2024, Cox & Palmer's invoiced fees amount to \$249,017.00 and Cox & Palmer incurred and invoiced disbursements in the amount of \$10,802.39, plus Harmonized Sales Tax (HST) on fees and disbursements in the amount of \$38,770.53 for a total of \$298,589.92. A schedule summarizing the invoice 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 594.30 hours at an average hourly rate of approximately \$328. To the best of my knowledge and belief, the rates charged by Cox & Palmer throughout these proceedings are comparable to the rates

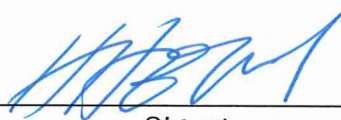
7. Attached hereto and marked as **Exhibit "C"** is a schedule summarizing the billing rates, year of call, total hours and total fees charges for each lawyer and paraprofessional that has completed work on this file during the Initial Period.
8. I have reviewed the account of Cox & Palmer and do verily believe that :
 - (a) Cox & Palmer's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
 - (b) Cox & Palmer's fees in this matter are consistent to those charged by 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.
9. I make this affidavit in support of a motion by the Monitor, Deloitte Restructuring Inc., for, among other things, the approval of the fees and disbursements of Cox & Palmer.

HTBm

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4041523-

*This is Exhibit "A" referred to in the Affidavit of
Gavin MacDonald sworn before me on the 22nd
day of October, 2024.*



Signature

HANNAH HELM
A Barrister of the Supreme
Court of Nova Scotia

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1500-1625 Grafton Street
Halifax, NS B3J 0E8

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

September 30, 2023
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101140361

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: South Shore Group

28 Aug 23	GDM	Call with J Foran re new matter; various conferences re same; instruct NB colleague to determine Court availability in mid September.	1.00 hrs.
28 Aug 23	SPG	Emails with G. MacDonald; Email to the Clerk of the Court;	0.30 hrs.
28 Aug 23	SPG	Telephone calls and emails with the Clerk of the Court re: Scheduling Hearing for Mid-September; emails with J. Foran; receipt and review of Bonfire Engagement;	0.40 hrs.
29 Aug 23	SPG	Various emails with the Court re: Scheduling; emails with G. MacDonald;	0.30 hrs.
30 Aug 23	SPG	Emails with Deloitte;	0.20 hrs.
05 Sep 23	GDM	Review org chart and issues outline; call with client to discuss background, status and timeline.	2.00 hrs.
05 Sep 23	SPG	Conference call with Deloitte re: upcoming CCAA application;	1.80 hrs.
06 Sep 23	GDM	Review emails re SSS background; review Bonfire engagement letters and report email to Deloitte.	1.00 hrs.
06 Sep 23	SPG	Various emails with Deloitte; Order Due Diligence Searches;	0.80 hrs.
07 Sep 23	GDM	Communications with J Foran re timing; emails with Norton Rose re CCAA application; emails re TD security.	0.50 hrs.
07 Sep 23	SPG	Emails with Deloitte and NRF;	0.40 hrs.
08 Sep 23	SPG	Telephone conference with Deloitte and NRF;	1.00 hrs.
08 Sep 23	KM	Call with Simon-Pierre Godbout re: PEI security review.	0.30 hrs.
08 Sep 23	GDM	Conference with J Foran; call with TD team; various emails; order due diligence searches.	2.00 hrs.
08 Sep 23	SPG	Emails from NRF; Email to the Court re: Update on hearing for Sept 21;	0.40 hrs.
08 Sep 23	SPG	Further emails with NRF; retrieve and circulate model order and prepare outline of CCAA proceedings in NB;	0.80 hrs.
08 Sep 23	SPG	Receipt and review CCAA checklist from NRF; late evening emails with NRF re: conf. call over the	0.40 hrs.

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Page 2

		weekend;	
08 Sep 23	SPG	Various emails with NRF and Deloitte;	0.40 hrs.
09 Sep 23	SPG	Emails with NRF and Deloitte; Telephone conference with NRF;	0.80 hrs.
09 Sep 23	GDM	Call with TD counsel; various conferences with J Foran.	1.00 hrs.
10 Sep 23	SPG	Review Security; Preparation of Report;	3.40 hrs.
11 Sep 23	KM	Initial review of TD security.	0.40 hrs.
11 Sep 23	SPG	Due diligence;	3.60 hrs.
11 Sep 23	SPG	Emails with NRF and Deloitte;	0.70 hrs.
11 Sep 23	GDM	Work on security review and opinion; investigate NS property status and report on same; conferences with colleague and J Foran re status.	2.00 hrs.
11 Sep 23	KM	Ordering due diligence for security review and instructions to Michael Rogers, article clerk, re: same.	0.50 hrs.
11 Sep 23	SPG	Finalize corporate profiles for debtors;	1.20 hrs.
11 Sep 23	AM	Attendance to procuring searches under the Personal Property Security Act, Bank Act, Bankruptcy and Insolvency Act for 7 entities; Workers' Compensation Search and Labour Standards Search for 1 entity; Tax Certificate for 2 properties; Attendance to uploading all the searches on closing folders.	1.30 hrs.
11 Sep 23	MHR	Conduct real property security review.	1.30 hrs.
11 Sep 23	MHR	Review file and assignment instructions with K. Morello.	0.40 hrs.
12 Sep 23	KM	Attendance to various PEI due diligence searches.	1.30 hrs.
12 Sep 23	GDM	Review and mark-up draft report of Deloitte; Conference with partner re security review; Call with J Foran re status and issues with report; review search results.	3.00 hrs.
12 Sep 23	KM	Review of PEI opinion from Carr Stevenson and MacKay and other security documents.	1.30 hrs.
12 Sep 23	SPG	due diligence re: Security Review;	3.10 hrs.
12 Sep 23	SPG	Security Opinion;	1.60 hrs.
12 Sep 23	SPG	review draft Monitor's report;	1.30 hrs.
12 Sep 23	JH	Attendance by Title Searcher to search records on file at Land Registration Office and prepare abstract of title.	2.20 hrs.
12 Sep 23	MHR	Call to taxation to confirm tax levies; begin drafting security review opinion.	1.50 hrs.
13 Sep 23	KM	Review of agreement with Thunder Cove Investments and Maple Trust and review of PEI property information for parcels subject to transaction.	0.50 hrs.
14 Sep 23	GDM	Call with TD team and clients re CCAA application.	1.00 hrs.
15 Sep 23	KM	Review of title searches for PIDs 211722, 211656, 880395	2.50 hrs.
15 Sep 23	KM	Preparation of real property title report for PEI land holdings.	1.00 hrs.
15 Sep 23	GDM	Various emails re security review, CCAA application; call with TD team and clients re application	2.00 hrs.

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Page 3

		materials.	
15 Sep 23	MHR	Pull and compile property information reports for South Shore group of companies.	0.80 hrs.
15 Sep 23	MHR	Perform judgment searches; order certificates of compliance; consult with K. Morello re: issue with title search.	0.90 hrs.
16 Sep 23	SPG	Revise and amend draft Orders; Review updated Affidavit from the Applicant and Notice of Application; Emails with NRF; Emails with Deloitte;	3.60 hrs.
16 Sep 23	SPG	Teams Meeting with NRF and Deloitte; Preparation of Sealing Order; Review of further amendment to the Order by NRF;	1.60 hrs.
16 Sep 23	GDM	Review TD application, affidavit and forms of order; call with TD team and clients re application.	3.00 hrs.
17 Sep 23	SPG	Emails with NRF re: Draft Charging Order Language and Directive;	0.60 hrs.
17 Sep 23	SPG	emails with NRF re: Record and filing procedure;	1.30 hrs.
17 Sep 23	GDM	Review updated report; call with TD team and client re application.	2.00 hrs.
17 Sep 23	KM	Review of Employment Standards Act (PEI) re: director's liability for unpaid wages.	0.50 hrs.
17 Sep 23	KM	Further review of real property title searches (PEI).	2.10 hrs.
17 Sep 23	KM	Further preparation of security review (PEI).	3.00 hrs.
17 Sep 23	KM	Various correspondence with Gavin MacDonald re: PEI due diligence.	0.50 hrs.
17 Sep 23	SPG	Telephone call during evening hours with NRF re: Filing and Service Strategy;	0.30 hrs.
18 Sep 23	KM	Review of title search for PID 914184.	1.60 hrs.
18 Sep 23	KM	Final revisions to PEI security review.	1.30 hrs.
18 Sep 23	GDM	Review draft brief and provide comments on same; coordinate finalization of materials and filing; various emails and calls re same.	3.00 hrs.
18 Sep 23	MHR	Draft sheriff certificate requests.	0.20 hrs.
19 Sep 23	GDM	Call with J Foran; Call with SP Godbout re hearing; various emails re initial order; review and comment on brief of law.	2.00 hrs.
20 Sep 23	GDM	Various emails re security review and hearing preparation.	1.00 hrs.
20 Sep 23	KM	Conference with Isabelle Keeler re: wrongful dismissal matter and discussion with Gavin MacDonald re: same.	0.30 hrs.
21 Sep 23	SPG	Travel to Saint John for hearing;	1.50 hrs.
21 Sep 23	SPG	Meeting with NRF and Deloitte; Attendance at Court; Preparation of amended Order;	4.50 hrs.
21 Sep 23	SPG	Return travel to Moncton;	1.50 hrs.
22 Sep 23	KM	Review of title search for PID 584458.	1.30 hrs.
22 Sep 23	GDM	Review and mark-up NDA for SISP; emails re same.	1.00 hrs.
22 Sep 23	SPG	Emails with the Court re: Signed Order; Emails with NRF;	0.60 hrs.
22 Sep 23	SPG	Emails with Companies' Counsel re: change to the Order; Edit the Orders;	0.30 hrs.

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22 Sep 23	SPG	Security Review;	1.30 hrs.
22 Sep 23	SPG	Emails with Maine Counsel; Review Engagement Letter;	0.60 hrs.
23 Sep 23	GDM	Review and mark-up first report and SISP procedures; emails with J Foran; review and mark-up security review opinion; conference with SP Godbout re same.	3.00 hrs.
24 Sep 23	SPG	Review SISP and First Report of the Monitor;	2.10 hrs.
25 Sep 23	SPG	Review Notice of Motion and Email to Service List; Emails with NRF;	0.80 hrs.
25 Sep 23	SPG	Review SISP Approval Order; ARIO and ARCO; emails with NRF;	1.30 hrs.
25 Sep 23	SPG	Emails with NRF re: Procedural matters in NB;	0.40 hrs.
25 Sep 23	GDM	Various emails re finalizing and filing comeback motion; review and comment on First Report, SISP procedures, orders, notice of motion, and related materials.	5.00 hrs.
26 Sep 23	GDM	Review draft brief of law and emails re same; various emails re comeback motion and borrower transactions; work on SISP purchase agreement; call with TD counsel and client re changes to comeback motion.	4.00 hrs.
26 Sep 23	SPG	Review Pre-Hearing Brief; Emails with NRF re: Filing;	1.40 hrs.
26 Sep 23	SPG	Emails with NRF re: Filing Record; Correspondence with the Court;	0.60 hrs.
27 Sep 23	KM	Review of Charging Order.	0.30 hrs.
27 Sep 23	SPG	Emails and correspondence with the Court re: Filing of Supplemental Report;	0.60 hrs.
27 Sep 23	SPG	Telephone call with J. Stam re: revised orders;	0.20 hrs.
27 Sep 23	SPG	Review Creditor Listing; telephone call with counsel for Dewis Cooke;	0.40 hrs.
27 Sep 23	SPG	Review of final supplemental report of the Monitor; Emails and correspondence with the Court; Email to Service List;	1.40 hrs.
27 Sep 23	SPG	Emails with NRF and Deloitte; Receipt of acknowledgment of receipt from parties;	0.30 hrs.
27 Sep 23	GDM	Calls with client and TD counsel; work on supplemental report; conferences with SP Godbout re finalizing report and filing.	4.00 hrs.
28 Sep 23	SPG	Emails with production clerk in Saint John re: Filing with Court; Emails with Deloitte;	0.40 hrs.
28 Sep 23	SPG	Telephone call with NRF and Deloitte;	0.30 hrs.
28 Sep 23	SPG	Attendance at hearing with J. Stephenson;	1.00 hrs.
28 Sep 23	SPG	Conference call with Deloitte and NRF re: Revised ARIO;	0.40 hrs.
28 Sep 23	SPG	Emails with NRF re: Final Order; Emails with the Court re: filing of the revised orders;	0.40 hrs.
28 Sep 23	GDM	Prepare and attend comeback hearing; meetings with client team and TD counsel re strategy, revised order and cash flow; call with client team re outstanding cheques for pre-filing obligations.	5.00 hrs.

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Page 5

29 Sep 23 SPG emails with the Court re: Signed Order; Email with
NRF and Deloitte; 0.60 hrs.

TOTAL FEES: \$54,243.00

FEE SUMMARY

Gavin D. MacDonald	48.50 hrs.	\$500.00
Kate Morello	18.70 hrs.	\$400.00
Simon-Pierre Godbout	53.20 hrs.	\$400.00
Jennifer Hartlen	2.20 hrs.	\$130.00
Ashne Mehta	1.30 hrs.	\$140.00
Michael H. Rogers	5.10 hrs.	\$150.00
	<hr/> 129.00 hrs.	

Taxable Other Charges:

Library Research	\$19.43
Online judgement searches	24.00
Photocopies	1,227.80
Printing (in-house)	53.55
Total Taxable Other Charges	<hr/> \$1324.78

Total Other Charges \$1324.78

Non-taxable disbursements:

Filing Fees - Provincial Minister of Finance (non-taxable)	\$75.00
Total Non-Taxable Disbursements:	<hr/> \$75.00

Taxable disbursements:

Bank Act Searches	\$104.30
Certificate of good standing	110.00
Delivery & courier	41.39
Insolvency/Bankruptcy Searches	112.00
Mileage	191.58
PPSA - Search	272.50
Tax Certificate	50.00
Title Search	3,600.00
Total Taxable Disbursements	<hr/> \$4481.77

Total Disbursements \$4556.77

Thank you for your business.

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Page 6

SUMMARY:

Professional Fees for this Invoice	\$54,243.00
HST on Professional Fees	8,136.45
Total Professional Fees Including Taxes	<hr/> \$62,379.45
 Taxable Other Charges	 \$1324.78
HST on Other Charges	198.72
Total Other Charges Including Tax	<hr/> \$1523.50
 Taxable Disbursements for this Invoice	 4,481.77
Non-Taxable Disbursements for this Invoice	75.00
HST on Disbursements	672.27
Total Disbursements Including Tax	<hr/> \$5,229.04
 Total Invoice	 <hr/> \$69,131.99
 Balance now due	 CAD <hr/> \$69,131.99

STATEMENT OF ACCOUNT

Amount of this invoice	\$69,131.99
Previous Balance	\$0.00
Interest on Overdue Amount	\$0.00
Total Amount Owing	CAD <hr/> \$69,131.99

Thank you for your business.

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Page 7

Please return this page with your payment if paying by cheque

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

E-transfer: Please email nsreceivables@coxandpalmer.com and enter your 8 digit client number 10039598.

Other Options: Wire, Cash, Cheque, VISA, MasterCard, In Office Debit.

Terms:

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

Thank you for your business.

PO Box 2380 Central
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Halifax, NS B3J 0E8

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

October 31, 2023
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101142342

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: South Shore Group

28 Sep 23	MR	Delivering documents to Saint John Law Courts.	0.40 hrs.
02 Oct 23	KM	Review of title searches for PIDs 58388, 619809, 730333, 58248, 58925.	3.30 hrs.
02 Oct 23	KM	Further preparation of Security Review for PEI land.	2.80 hrs.
02 Oct 23	KM	Review of Lands Protection Act re: non development condition.	0.40 hrs.
02 Oct 23	GDM	Various emails re CCAA; call with J Foran.	1.00 hrs.
03 Oct 23	GDM	Various emails re next hearing; calls and emails re premium insurance; calls and emails re subject transactions; review and comment on draft Second Report.	6.00 hrs.
04 Oct 23	KM	Further revisions to PEI Security Review memo and email to Gavin MacDonald and Simon-Pierre Godbout.	0.80 hrs.
04 Oct 23	SPG	Correspondence with the Court re: Filing of Second Report of the Monitor;	0.80 hrs.
04 Oct 23	SPG	Correspondence to the Service List;	0.40 hrs.
04 Oct 23	SPG	Further preparation of security review and update on searches;	1.10 hrs.
04 Oct 23	GDM	Finalize monitor's second report; coordinate filing and service with partner; emails with premium insurance and related matters; call with TD and counsel re cash flow and status; conference with partner re status of security review and US counsel cost.	4.00 hrs.
05 Oct 23	SPG	Preparation of Affidavit of Service;	0.60 hrs.
05 Oct 23	SPG	Attendance at hearing; emails with the Court re: revised Order;	0.60 hrs.
05 Oct 23	GDM	Prepare and attend extension hearing; meeting with J Foran re various issues in proceeding; various emails re proceeding.	3.00 hrs.
06 Oct 23	GDM	Review and mark-up letter re lobster deliveries; various emails re hearing and status; call with TD team and client team re status and next steps.	2.00 hrs.
09 Oct 23	SPG	Further drafting of security review;	2.30 hrs.

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10 Oct 23	SPG	Emails with NRF; Emails with the Court; Email Stay Extension Order to the Service List;	0.40 hrs.
11 Oct 23	SPG	Emails from G. MacDonald;	0.20 hrs.
12 Oct 23	SPG	Conference call with Deloitte re: Touchpoint for next hearing;	0.80 hrs.
12 Oct 23	SPG	Emails with Deloitte re: Expedited hearing re: Increase in DIP;	0.30 hrs.
12 Oct 23	SPG	Letter to Court re: request for hearing on DIP Facility; telephone call with James Foran;	0.80 hrs.
12 Oct 23	GDM	Call with client team re DIP status; emails re same; conference with partner to request Court time.	1.00 hrs.
13 Oct 23	SPG	emails with Deloitte; telephone call with Deloitte; review draft Notice of Motion and Order; Review draft report; further emails with Deloitte; Correspondence to the Service List;	2.10 hrs.
13 Oct 23	GDM	Various calls and emails re DIP increase; review Monitor Third Report; review and comment on Notice of Motion and form of order.	2.00 hrs.
16 Oct 23	SPG	Filing of Notice of Motion; correspondence to court; correspondence to service list;	1.60 hrs.
16 Oct 23	SPG	Preparation and filing of Affidavit of Service;	0.60 hrs.
16 Oct 23	SPG	Review Fourth Report of the Monitor;	0.40 hrs.
16 Oct 23	GDM	Finalize Monitor report and review final motion materials; various emails; review Lineage draft agreement and emails re same.	2.00 hrs.
17 Oct 23	GDM	Prepare and attend hearing re DIP increase; conference with J Foran on SISP motion and related relief.	2.00 hrs.
18 Oct 23	GDM	Emails re BDC withdrawals; various emails and calls re Lineage agreement; emails re new SISP dates.	1.00 hrs.
19 Oct 23	GDM	Review and mark-up SISP Procedures; email with client re subject transactions.	1.00 hrs.
21 Oct 23	GDM	Review and mark-up Fourth Report.	1.50 hrs.
22 Oct 23	GDM	Review and comment on Notice of Motion; Second ARIQ; Second ARCO; email exchange with client and TD counsel re insurance financing.	2.00 hrs.
23 Oct 23	SPG	Emails with counsel;	0.30 hrs.
23 Oct 23	GDM	Call with company counsel; calls with J Foran re expanded powers and related issues; Review motion materials; various calls and emails re finalization and filing.	2.00 hrs.
23 Oct 23	SPG	Emails with NRF and Deloitte; Receipt and review of document for filing; Review Draft Notice of Motion and Orders; Review Report of Monitor;	1.60 hrs.
23 Oct 23	SPG	Correspondence to and from the court re: Timing of filing;	0.30 hrs.
24 Oct 23	SPG	Review Draft Brief; Attend to Filing Notice of Motion; Emails with NRF and Deloitte; Further review case law and review recent Court Appointment with J. Stephenson; Additional emails with NRF re: Procedural matters;	2.80 hrs.

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24 Oct 23	GDM	Review and comment on Applicant's draft brief; various emails re Company counsel and response to same.	2.00 hrs.
25 Oct 23	GDM	Prepare for and attend hearing re SISP, stay extension and increased DIP; various emails re SISP order.	2.00 hrs.
25 Oct 23	SPG	Attendance at hearing; emails with Deloitte and NRF; emails with the Court re orders;	1.80 hrs.
25 Oct 23	SPG	Review BDC Capital and TD Priority Agreement;	0.80 hrs.
26 Oct 23	GDM	Emails re BDC Capital interest issue.	0.30 hrs.
30 Oct 23	GDM	Emails re PEI employment law issues.	0.30 hrs.

TOTAL FEES: \$28,780.00

FEE SUMMARY

Gavin D. MacDonald	35.10 hrs.	\$500.00
Kate Morello	7.30 hrs.	\$400.00
Simon-Pierre Godbout	20.60 hrs.	\$400.00
Mark Robertson	0.40 hrs.	\$175.00
	<hr/> 63.40 hrs.	

Taxable Other Charges:

Document production	\$32.85
Library Research	181.30
Photocopies	41.65
Printing (in-house)	11.20
Total Taxable Other Charges	<hr/> \$267.00
Total Other Charges	<hr/> \$267.00

Taxable disbursements:

Bank Act Searches	\$168.00
Delivery & courier	29.70
Total Taxable Disbursements	<hr/> \$197.70
Total Disbursements	<hr/> \$197.70

SUMMARY:

Professional Fees for this Invoice	\$28,780.00
HST on Professional Fees	4,317.00
Total Professional Fees Including Taxes	<hr/> \$33,097.00

Thank you for your business.

PO Box 2380 Central
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Taxable Other Charges	\$267.00
HST on Other Charges	40.05
Total Other Charges Including Tax	<hr/> \$307.05
Taxable Disbursements for this Invoice	197.70
HST on Disbursements	29.65
Total Disbursements Including Tax	<hr/> \$227.35
Total Invoice	<hr/> \$33,631.40
Balance now due	CAD <hr/> \$33,631.40

STATEMENT OF ACCOUNT

Amount of this invoice	\$33,631.40
Previous Balance	\$69,131.99
Interest on Overdue Amount	\$0.00
Total Amount Owing	CAD <hr/> \$102,763.39

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Other Options: Wire, Cash, Cheque, VISA, MasterCard, In Office Debit.

Terms:

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

November 30, 2023
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101144209

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:
RE: South Shore Group

01 Nov 23	DEC	Review of letter to BDC Capital from Deloitte; comments to G. MacDonald regarding same;	0.20 hrs.
01 Nov 23	KM	Call with Kurt MacLeod re: PEI employee matter.	0.40 hrs.
01 Nov 23	KM	Discussion with Isabelle Keeler re: employment law concerns around potential PEI employee termination matter.	0.50 hrs.
01 Nov 23	KM	Email to Isabelle Keeler and Kurt MacLeod re: PEI employment matters.	0.30 hrs.
01 Nov 23	GDM	Review NDA mark-ups; call with client team re same; various emails re [REDACTED] termination, employees and [REDACTED]; review and comment on draft letters re same.	2.00 hrs.
02 Nov 23	AP	Begin draft of APA Form for Gavin MacDonald.	2.20 hrs.
03 Nov 23	GDM	Various emails and calls re Bonfire agreements; review form of letter re same.	1.00 hrs.
03 Nov 23	AP	Continue draft of APA Template Form for Gavin MacDonald.	2.90 hrs.
06 Nov 23	GDM	Review email and ACON NDA mark-up; call with R MacNeil re same.	0.70 hrs.
06 Nov 23	AP	Complete draft of APA Form Template for Gavin MacDonald.	2.80 hrs.
08 Nov 23	GDM	Call with R MacNeil re NDA terms and data room; conference with SP Godbout re legal due diligence and disclosure.	0.50 hrs.
10 Nov 23	GDM	Conference with SP Godbout re due diligence / data room; review and emails re form of APA for SISP.	0.50 hrs.
13 Nov 23	KM	Review of and revisions to SISP agreement.	1.60 hrs.
13 Nov 23	KM	Email to Gavin MacDonald and Simon-Pierre Godbout re: SISP agreement template comments.	0.30 hrs.
14 Nov 23	GDM	Review NDA markups; email exchanges with R MacNeil; call with J Foran; email exchange re data room inclusion.	1.00 hrs.
23 Nov 23	GDM	Emails re easement inquiry.	0.30 hrs.
24 Nov 23	KM	Review of title search for Borden property re: question about right of way to property.	1.00 hrs.

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24 Nov 23 KM Email exchange with Gavin MacDonald re: Borden
property right of way question. 0.20 hrs.

TOTAL FEES: \$6,164.50

FEE SUMMARY

Gavin D. MacDonald	6.00 hrs.	\$500.00
Devon E. Cassidy	0.20 hrs.	\$310.00
Kate Morello	4.30 hrs.	\$400.00
Asha Pelly	7.90 hrs.	\$175.00
	<hr/> 18.40 hrs.	

SUMMARY:

Professional Fees for this Invoice	\$6,164.50
HST on Professional Fees	924.68
Total Professional Fees Including Taxes	<hr/> \$7,089.18

Total Invoice	<hr/> \$7,089.18
---------------	------------------

Balance now due	CAD <hr/> \$7,089.18
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STATEMENT OF ACCOUNT

Amount of this invoice	\$7,089.18
Previous Balance	\$0.00
Interest on Overdue Amount	\$0.00
Total Amount Owning	CAD <hr/> \$7,089.18

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

December 31, 2023
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101146339

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: South Shore Group

04 Dec 23	KM	Correspondence with Gavin MacDonald and Isabelle Keeler re: PEI employment matters.	0.20 hrs.
04 Dec 23	GDM	Review of emails; meeting with J Foran re status of various matters related to SISP and December court update.	1.00 hrs.
06 Dec 23	GDM	Email exchange and call with Rob MacNeil; review form of letter re promissory note; mark-up and revise APA template and email re same.	2.00 hrs.
12 Dec 23	GDM	Emails with R MacNeil re Phase I bids; review SISP; call with J Foran re status.	0.50 hrs.
14 Dec 23	GDM	Meeting with J Foran re status; conference with colleague re temporary foreign works; report email re same.	1.50 hrs.
15 Dec 23	GDM	Emails re report outline and Phase 1 completion; review form of notice.	1.00 hrs.
19 Dec 23	GDM	Emails and call with monitor team re Philips Offer.	0.50 hrs.
20 Dec 23	GDM	Review draft fifth report; email re same; call with K MacLeod re fifth report.	1.00 hrs.
21 Dec 23	GDM	Review and comment on fifth report; call with K MacLeod re same; coordinate filing; call with TD counsel re draft APA template.	2.00 hrs.
21 Dec 23	SPG	Filing and Service of Fifth Report of the Monitor;	1.00 hrs.
27 Dec 23	GDM	Emails re APA and temporary foreign workers.	0.50 hrs.
27 Dec 23	LH	Discuss temporary foreign worker work permits following transfer with Gavin MacDonald; attend to research regarding the same; prepare and send e-mails to Gavin on topic.	1.40 hrs.

TOTAL FEES:

\$5,851.00

FEE SUMMARY

Gavin D. MacDonald	10.00 hrs.	\$500.00
Kate Morello	0.20 hrs.	\$400.00
Simon-Pierre Godbout	1.00 hrs.	\$400.00

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Laura Hanusiak

1.40 hrs.
12.60 hrs.

\$265.00

Taxable Other Charges:

Photocopies

\$9.80

Total Taxable Other Charges

\$9.80

Total Other Charges

\$9.80

SUMMARY:

Professional Fees for this Invoice

\$5,851.00

HST on Professional Fees

877.65

Total Professional Fees Including Taxes

\$6,728.65

Taxable Other Charges

\$9.80

HST on Other Charges

1.47

Total Other Charges Including Tax

\$11.27

Total Invoice

\$6,739.92

Balance now due

CAD \$6,739.92

STATEMENT OF ACCOUNT

Amount of this invoice

\$6,739.92

Previous Balance

\$0.00

Interest on Overdue Amount

\$0.00

Total Amount Owing

CAD \$6,739.92

Thank you for your business.

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

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

Invoice #:101148202

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THIS MATTER:

RE: South Shore Group

02 Jan 24	KM	Review of Geolinc for landholdings of Tyler Nickerson and Sea Well Holdings Limited.	0.20 hrs.
02 Jan 24	GDM	Investigate property ownership by Nickerson; report email re same; conference with K MacLeod re next hearing; emails with NB partner re hearing date.	1.00 hrs.
02 Jan 24	JH	Receipt of email from Gavin MacDonald; Attendance by Title Searcher to review documents filed at the Land Registration office to confirm ownership of Nova Scotia Lands; email report to Gavin MacDonald.	0.20 hrs.
03 Jan 24	SPG	Emails with Court re: Hearing; Emails with G. MacDonald;	0.30 hrs.
04 Jan 24	KM	Email to Rob MacNeil re: Buchanan Road properties and mortgage security on same.	0.50 hrs.
04 Jan 24	GDM	Various emails re PEI mortgage charges.	0.50 hrs.
08 Jan 24	SPG	Emails with Court re: Confirm hearing and request call-in details;	0.50 hrs.
08 Jan 24	SPG	Emails with Deloitte re: Bankruptcy and hearing date;	0.20 hrs.
08 Jan 24	GDM	Various emails re hearing; meeting with J Foran re January hearing and related issues.	3.00 hrs.
08 Jan 24	SPG	Emails with the Court and the Monitor re: New hearing date and notification to the Service List to Follow;	0.40 hrs.
08 Jan 24	SPG	Emails from G. MacDonald re: Power to assign the Companies into Bankruptcy to be part of next order;	0.10 hrs.
11 Jan 24	SPG	Emails from Bidder and G. MacDonald re: Standard AVO;	0.40 hrs.
11 Jan 24	SPG	Further emails re: Circulate draft AVO;	0.30 hrs.
11 Jan 24	GDM	Various emails re Phillips bid.	0.30 hrs.
12 Jan 24	SPG	Receipt and preliminary review of [REDACTED] bids;	1.30 hrs.
15 Jan 24	SPG	Detailed review of Phillips Bridge Bid;	1.20 hrs.
15 Jan 24	SPG	Conference call with Deloitte re: SISP Bid;	0.60 hrs.
15 Jan 24	GDM	Review Phase 2 Bid responses and APA mark-up; conference with SP Godbout re next steps; call with	2.00 hrs.

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		Deloitte team.	
16 Jan 24	SPG	Emails with NRF re: Conference call and Sample CCAA Model Order for Approval and Vesting;	0.60 hrs.
16 Jan 24	KM	Review of revised Asset Purchase Agreement.	0.80 hrs.
16 Jan 24	KM	Correspondence with Kurt MacLeod re: additional title searches required and instructions to title searcher.	0.30 hrs.
16 Jan 24	SPG	Conference call with NRF re: Next steps and preparation of Motion Materials;	0.50 hrs.
16 Jan 24	SPG	Emails with co-counsel re: Conveyancing and review of APA;	0.30 hrs.
16 Jan 24	SPG	Review updated APA;	2.20 hrs.
16 Jan 24	SPG	Review comments from NRF on APA;	0.20 hrs.
16 Jan 24	GDM	Calls and emails re Phillips offer and next steps.	1.00 hrs.
16 Jan 24	GB	Review and provide advice on revised employment language in sale agreement.	0.20 hrs.
17 Jan 24	SPG	Conference call with co-counsel G. MacDonald and K. Morrello re: Comments on APA and Strategy to Close;	0.80 hrs.
17 Jan 24	KM	Call with Gavin MacDonald and Simon-Pierre Godbout to review asset purchase agreement.	0.50 hrs.
17 Jan 24	KM	Call with Land Registry re: requirements for registration of purchaser's interest in land.	0.30 hrs.
17 Jan 24	KM	Email to Norton Rose with information on municipal and provincial tax liens.	0.50 hrs.
17 Jan 24	KM	Review of requirements to effect title transfer.	0.60 hrs.
17 Jan 24	GDM	Call with C&P team; consolidate APA comments; emails re service list.	2.00 hrs.
17 Jan 24	SPG	Emails with NRF re: Updated Service List;	0.40 hrs.
17 Jan 24	KM	Review of BDC mortgages and assignments of rent, and email details to Simon-Pierre Godbout.	0.50 hrs.
17 Jan 24	KM	Email to Simon-Pierre Godbout and Gavin MacDonald re: AVO and deed conveyance on PEI.	0.50 hrs.
17 Jan 24	CF	Reviewing and advising on tax provisions in APA.	0.70 hrs.
17 Jan 24	SPG	Finalize review and comments on the APA;	0.80 hrs.
17 Jan 24	SPG	Emails with Deloitte re: Timing of Filing;	0.20 hrs.
17 Jan 24	LB	Ordering title searches, researching PID's, municipal tax research	1.10 hrs.
18 Jan 24	SPG	Prepare and Serve Notice of Hearing; Review and amend updated Service List;	1.10 hrs.
18 Jan 24	SPG	Emails with J. Foran re: SISP Proceed and Notice of Successful Bid to Bidders and certain creditors;	0.60 hrs.
18 Jan 24	SPG	Emails with J. Stam re: Telephone call with purchaser's counsel;	0.40 hrs.
18 Jan 24	SPG	Receipt of fresh PPSA Searches;	0.40 hrs.
18 Jan 24	KM	Review of various correspondence.	0.50 hrs.
18 Jan 24	GDM	Compile comments on APA; various emails re APA and motion with Deloitte and Norton Rose.	2.00 hrs.
19 Jan 24	KM	Review of sub-searches for additional PEI properties and preparation of report.	1.30 hrs.
19 Jan 24	KM	Email to Kurt MacLeod re: additional PEI property search results.	0.40 hrs.

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19 Jan 24	SPG	Telephone conference with NRF and A&B re: APA;	1.50 hrs.
19 Jan 24	SPG	Emails with NRF re: Drafts of the Notice of Motion and Orders;	0.40 hrs.
19 Jan 24	SPG	Telephones calls with G. MacDonald re: Debrief from NRF and A&B Call and edits to the APA;	0.30 hrs.
19 Jan 24	SPG	Call with Deloitte re: Update on BDC;	0.30 hrs.
19 Jan 24	GDM	Various emails; conference with SP Godbout; review APA comments.	2.00 hrs.
19 Jan 24	SPG	Email from Jennifer Stam re: sending draft Notice of Motion, draft approval and vesting order, draft priority claims and distribution order, and draft ancillary order for approval.	0.30 hrs.
20 Jan 24	SPG	Review and amend AVO; Review PEI Real Property conveyancing requirements for AVO;	2.70 hrs.
20 Jan 24	SPG	Emails from J. Stam and Deloitte;	0.40 hrs.
20 Jan 24	KM	Review of various correspondence from Norton Rose.	0.40 hrs.
20 Jan 24	KM	Review of draft Approval and Vesting Order.	0.40 hrs.
20 Jan 24	KM	Email to Gavin MacDonald and Simon-Pierre Godbout re: permitted encumbrances and APA.	0.30 hrs.
20 Jan 24	SPG	Review and prepare comments on amendments to the APA from NRF;	2.30 hrs.
20 Jan 24	SPG	Further drafting and edits to the AVO re: Nova Scotia Real Property;	0.70 hrs.
20 Jan 24	GDM	Work on APA mark-up and AVO mark-up; various emails re same.	2.00 hrs.
21 Jan 24	GDM	Review APA comments; call with SP Godbout; call with J Foran; various emails re same.	2.00 hrs.
21 Jan 24	SPG	Emails with NRF and Deloitte; Review and Finalize comments and markup of APA with Phillips; Email revised draft with comments to NRF and Deloitte;	1.60 hrs.
21 Jan 24	SPG	Emails and telephone calls with G. MacDonald and K. Morrelo;	0.50 hrs.
22 Jan 24	GDM	Call with J Foran; various emails re APA, report and motion materials.	1.00 hrs.
23 Jan 24	SPG	Review Draft Notice of Motion; Ancillary Order and PCP Order;	2.80 hrs.
23 Jan 24	SPG	Review and amend non-core asset schedule to the APA; emails with K. MacLeod;	0.30 hrs.
23 Jan 24	SPG	Telephone call with Deloitte; emails with A&B re Allocation Rational;	0.40 hrs.
23 Jan 24	SPG	Review redline APA received from A&B;	0.40 hrs.
23 Jan 24	SPG	Amend the Notice of Motion and PCP Order re: Distribution;	0.80 hrs.
24 Jan 24	KM	Discussions with Gavin MacDonald re: requirement for numbered companies; instructions to paralegal.	0.30 hrs.
24 Jan 24	KM	Assembly and confirmation of real property legal descriptions.	2.50 hrs.
24 Jan 24	SPG	Emails with Deloitte; email to A&B re: non core asset schedule;	0.40 hrs.
24 Jan 24	SPG	Review Report of Monitor; Emails with Deloitte, NRF and A&B re: finalize APA;	2.10 hrs.

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24 Jan 24	SPG	Finalize Orders and Notice of Motion; Emails with NRF and Deloitte revised draft and confidentiality consideration/sealing orders;	4.20 hrs.
24 Jan 24	SPG	Telephone call with A&B re: disclosure of identity of Purchaser;	0.30 hrs.
24 Jan 24	SPG	Conference call with Deloitte; Conference call with NRF and Deloitte;	0.50 hrs.
24 Jan 24	SPG	Preparation for Filing and Service; Receipt and review Sixth Report and Confidential Supplement; Finalize Orders; Emails to the Service List and Service of Notice of Motion; Correspondence to the Court	2.60 hrs.
24 Jan 24	SPG	Finalize Real Property Schedule for AVO;	1.10 hrs.
24 Jan 24	SPG	Review Corporate profile for SSSI and Bridge Lobster re: Change Name; Update AVO;	0.40 hrs.
24 Jan 24	GDM	Various emails and calls re approval motion; finalize APA; review and comment on motion materials.	6.00 hrs.
24 Jan 24	SPG	Email to Shalon Daley re: sending the documents for court filing.	0.10 hrs.
24 Jan 24	SPG	Email to Service List re: service upon them with the documents being filed at Court.	0.10 hrs.
24 Jan 24	JMH	To draft articles of amendment; resolutions authorizing same.	0.30 hrs.
24 Jan 24	JMH	To emails with S.P. Godbout, review minute book for South Shore Seafood.	0.40 hrs.
24 Jan 24	MHR	Draft exhibit.	1.10 hrs.
25 Jan 24	SPG	Email from Shalon Daley re: documents are on their way to court for filing.	0.10 hrs.
25 Jan 24	SPG	Preparation of and attendance on filing Record on Motion; Preparation of Affidavit of Service; Correspondence with the Court; Emails with NRF and Deloitte; Correspondence to Service List;	3.60 hrs.
25 Jan 24	SPG	Finalize Pre-Hearing Brief;	2.10 hrs.
25 Jan 24	SPG	Email with Saint John Court re: copy of the first page of stamped filed documents.	0.10 hrs.
25 Jan 24	SPG	Emails with J. Foran re: meeting and logistic to close transaction;	0.20 hrs.
25 Jan 24	JMH	To videocall with S.P. Godbout, G. MacDonald.	0.50 hrs.
25 Jan 24	JMH	To further revise brief; emails with S.P. Godbout, G. MacDonald, J. Barrieau.	0.50 hrs.
25 Jan 24	JMH	To retrieve caselaw referenced in brief; instructions from S.P. Godbout.	0.30 hrs.
25 Jan 24	JMH	To review, revise brief on motion; emails with S.P. Godbout.	1.60 hrs.
26 Jan 24	GDM	Emails re BDC inquiries on sale motion.	0.50 hrs.
26 Jan 24	JMH	To review asset purchase agreement; draft closing agenda.	2.90 hrs.
28 Jan 24	GDM	Travel to Saint John.	3.00 hrs.
29 Jan 24	SPG	Email exchange with Maurice P. Chiasson, K.C. and David Boyd, re: court hearing information and password.	0.20 hrs.
29 Jan 24	SPG	Attendance in Court and review and amendment to	1.50 hrs.

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Page 5

		Orders following hearing;	
29 Jan 24	SPG	Travel to Saint John on court attendance.	2.00 hrs.
29 Jan 24	SPG	Return travel from Saint John to Moncton.	2.00 hrs.
29 Jan 24	SPG	Emails with Court and Service List re: Orders;	0.50 hrs.
29 Jan 24	GDM	Prepare and attend sale approval hearing; meeting with client and TD counsel re next steps; work on finalizing orders; emails re same; return travel.	6.00 hrs.
30 Jan 24	SPG	Telephone call with G. MacDonald - closing logistic and closing agenda; follow up with J. Hamilton on draft agenda; emails with Deloitte re: Final Claim Process Order;	0.30 hrs.
30 Jan 24	SPG	Review and amend Draft Closing Agenda; Review Closing Deliverables and APA;	1.10 hrs.
30 Jan 24	SPG	Conference call with NRF and Deloitte;	0.40 hrs.
30 Jan 24	SPG	Emails with G. MacDonald; File review re: Robert Arsenault VTB and claim to priority; review Priority Agreement; Further email to and from G. MacDonald and Deloitte;	0.70 hrs.
30 Jan 24	KM	Attendance at virtual meeting to discuss transition closing.	0.50 hrs.
30 Jan 24	KM	Follow up discussion with Simon Pierre Godbout and Gavin MacDonald re: PEI closing matters, property taxes.	0.30 hrs.
30 Jan 24	KM	Review of PEI legislation and research re: provincial and municipal property taxes as a secured claim.	1.00 hrs.
30 Jan 24	GDM	Various calls and emails re closing and Robert Arsenault.	3.00 hrs.
31 Jan 24	SPG	Emails with G. MacDonald and K. Morello re: Closing Agenda, property taxes;	0.50 hrs.
31 Jan 24	KM	Call with Provincial taxation re: treatment of property taxes in bankruptcy.	0.30 hrs.
31 Jan 24	KM	Review of and revisions to closing agenda; email correspondence.	0.50 hrs.
31 Jan 24	KM	Call with David Boyd.	0.20 hrs.
31 Jan 24	GDM	Review and mark-up closing agenda; emails re same; instructions to associate re promissory note enforcement.	1.00 hrs.
31 Jan 24	MK	Receipt of initial file documents from G. MacDonald.	0.10 hrs.

TOTAL FEES:

\$49,363.50

FEE SUMMARY

Gavin D. MacDonald	38.30 hrs.	\$500.00
Geoff Breen	0.20 hrs.	\$395.00
Carolle Fernando	0.70 hrs.	\$450.00
Kate Morello	13.60 hrs.	\$400.00
Simon-Pierre Godbout	56.60 hrs.	\$400.00
Meaghan Kells	0.10 hrs.	\$285.00
Jordan Hamilton	6.50 hrs.	\$210.00

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Page 6

Jennifer Hartlen	0.20 hrs.	\$135.00
Michael H. Rogers	1.10 hrs.	\$160.00
Lindsay Burke	1.10 hrs.	\$130.00
	<hr/> 118.40 hrs.	

Taxable Other Charges:

Photocopies	\$604.10
Printing (in-house)	61.81
Total Taxable Other Charges	<hr/> \$665.91
Total Other Charges	<hr/> \$665.91

Taxable disbursements:

Companies office - name searches	\$160.00
Delivery & courier	210.72
Mileage	683.09
Parking	16.95
Title Search	300.00
30 Jan 24 Accommodations	167.67

VENDOR: Gavin MacDonald-
Expenses; INVOICE#:
JAN302024; DATE: 30-01-
2024 - PP03 - Delta Hotel
Saint John, NB for Court
Appearance;

Total Taxable Disbursements	<hr/> \$1538.43
Total Disbursements	<hr/> \$1538.43

SUMMARY:

Professional Fees for this Invoice	\$49,363.50
HST on Professional Fees	7,404.53
Total Professional Fees Including Taxes	<hr/> \$56,768.03
Taxable Other Charges	\$665.91
HST on Other Charges	99.89
Total Other Charges Including Tax	<hr/> \$765.80
Taxable Disbursements for this Invoice	1,538.43
HST on Disbursements	230.76
Total Disbursements Including Tax	<hr/> \$1,769.19

Thank you for your business.

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Page 7

Total Invoice		\$59,303.02
Balance now due	CAD	\$59,303.02

STATEMENT OF ACCOUNT

Amount of this invoice		\$59,303.02
Previous Balance		\$0.00
Interest on Overdue Amount		\$0.00
Total Amount Owing	CAD	\$59,303.02

Please return this page with your payment if paying by cheque

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

E-transfer: Please email nsreceivables@coxandpalmer.com and enter your 8 digit client number 10039598.

Other Options: Wire, Cash, Cheque, VISA, MasterCard, In Office Debit.

Terms:

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Thank you for your business.

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

March 20, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101150334
RE: South Shore Group

Professional Fees for this Invoice	17,857.50
Other Taxable Charges	2.45
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	0.00
Non-Taxable Disbursements for this Invoice	0.00
HST	2,679.00
Total Invoice	\$20,538.95

BALANCE NOW DUE CAD **\$20,538.95**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101150334
Balance Due: \$20,538.95

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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, 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 20, 2024
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101150334

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 Feb 24	SPG	Emails with CRA re: Notice of Priority Claim Procedure;	0.30 hrs.
02 Feb 24	GDM	Conference with associate re drafting claim against Nickerson/ Sea Wall.	0.30 hrs.
02 Feb 24	MK	Call with G. MacDonald regarding Action; Review email exchange with client; Review of file materials.	0.50 hrs.
05 Feb 24	SPG	Conference call with NRF and Deloitte re: Closing Agenda;	0.60 hrs.
05 Feb 24	KM	Correspondence with purchaser's local counsel.	0.30 hrs.
05 Feb 24	KM	Review of and comments on closing agenda; email correspondence with Gavin MacDonald and Simon-Pierre Godbout re: same.	0.40 hrs.
05 Feb 24	KM	Attendance at meeting to review changes to closing agenda, discuss closing logistics.	0.40 hrs.
05 Feb 24	GDM	Various discussions with J Foran; call with NRF team re closing agenda; conference with SP Godbout re closing logistics.	0.50 hrs.
06 Feb 24	KM	Correspondence re: PEI property taxes.	0.30 hrs.
06 Feb 24	SPG	Emails with Deloitte and NRF;	0.40 hrs.
06 Feb 24	GDM	Emails re closing checklist and BNS trucks.	0.50 hrs.
06 Feb 24	MK	Review of email exchange with client and G. MacDonald; Brief discussion with G. MacDonald.	0.20 hrs.
07 Feb 24	SPG	Emails with Deloitte and A&B;	0.20 hrs.
07 Feb 24	GDM	Emails re closing checklist; call with J Foran re conditions to closing.	0.50 hrs.
08 Feb 24	MK	Review file and draft notice of application to enforce on promissory note; Email to G. MacDonald re same.	1.50 hrs.
12 Feb 24	SPG	Emails with co-counsel re: Closing documents; Emails with A&B and Deloitte;	0.70 hrs.
12 Feb 24	SPG	Review US vs. Canada document requirements;	0.30 hrs.
12 Feb 24	KM	Call with Aird & Berlis, Gavin MacDonald and Norton Rose re: closing transfer mechanics.	0.50 hrs.
12 Feb 24	KM	Call with Simon-Pierre Godbout and Gavin MacDonald re: amendment to approval and vesting order.	0.20 hrs.
12 Feb 24	KM	Instructions to Mike Rogers re: preparation of Receiver's Deed (PEI).	0.20 hrs.
12 Feb 24	GDM	Various emails re closing checklist; calls with J Foran	2.50 hrs.

		re status, LMIA and other issues; investigate and email re LMIA; call with purchaser team re real property registrations; conferences with team re closing documents, amended AVO and land transfers.	
12 Feb 24	JMH	To emails from G. MacDonald, K. Morello., S.P. Godbout; instructions from S.P. Godbout.	0.40 hrs.
12 Feb 24	JMH	To draft ancillary documents – bills of sale and general conveyances, monitor's certificate, Vendors' HST certificate.	1.90 hrs.
13 Feb 24	GDM	Conference with associate re debt action; call with J Foran re payment error; email re payment error and status report.	1.00 hrs.
13 Feb 24	MHR	Draft monitor's deed.	1.40 hrs.
14 Feb 24	KM	Revisions to Monitor's Deed and email to Gavin MacDonald and Simon-Pierre Godbout.	0.50 hrs.
14 Feb 24	SPG	Review draft closing documents;	1.50 hrs.
14 Feb 24	SPG	Review and consult re: AVO and Deed on PEI;	0.60 hrs.
14 Feb 24	GDM	Call with J Rosensweet re LMIA; call with J Foran re status.	1.00 hrs.
14 Feb 24	KM	Call with Simon-Pierre Godbout regarding need to amend AVO.	0.40 hrs.
14 Feb 24	KM	Instructions to Mike Rogers to amend PEI Deed.	0.30 hrs.
14 Feb 24	KM	Review of, and revisions to PEI deed.	0.80 hrs.
14 Feb 24	KM	Email correspondence with Simon-Pierre Godbout and Gavin MacDonald regarding AVO and PEI Deed.	0.30 hrs.
14 Feb 24	MK	Meeting with G. MacDonald regarding Application.	0.30 hrs.
14 Feb 24	MHR	Review asset purchase agreement; revise monitor deed.	0.50 hrs.
14 Feb 24	MHR	Review and revise receiver deed.	0.30 hrs.
15 Feb 24	MK	Draft demand letter; Revision to Notice of Application.	0.80 hrs.
16 Feb 24	GDM	Work on closing document drafts; review AVO and title issue; various emails and calls re same.	4.00 hrs.
21 Feb 24	GDM	Emails and call re closing documents.	1.00 hrs.
22 Feb 24	SPG	Emails with NRF and Deloitte; Emails with Purchaser's counsel; review APA;	1.60 hrs.
22 Feb 24	GDM	Emails re closing documents; revisions to same; email exchange with client re amending outside date for closing; instructions to associate re amending agreement and balance of closing documents; review and respond to email re LMIA.	2.00 hrs.
22 Feb 24	JMH	To draft ancillary documents; emails with G. MacDonald, S.P. Godbout, K. Morello.	1.50 hrs.
23 Feb 24	GDM	Review insurance contract; call with K MacLeod re historic oil spill; conference with J Burke re coverage following sale.	2.00 hrs.
23 Feb 24	MK	Review of demand and application draft.	0.20 hrs.
26 Feb 24	SPG	Review and revise draft closing documents; correspondence to the file re: BDC; telephone call with G. MacDonald re: Additional amendment to APA re: Closing Date;	1.10 hrs.
26 Feb 24	GDM	Work on amending agreement; emails re closing	1.00 hrs.

		documents and timing.	
27 Feb 24	SPG	Emails with NRF and Deloitte; Emails with A&b;	0.60 hrs.
27 Feb 24	SPG	Emails with Deloitte and NRF re: Revised closing date and draft closing documents; further emails with Deloitte and BDC;	0.60 hrs.
27 Feb 24	GDM	Emails re BDC allocation issue and timing; call with J Foran; call with counsel to purchaser; various emails re same.	2.00 hrs.
28 Feb 24	SPG	Emails with NRF re: Revised Draft; review amended closing documents;	0.40 hrs.
28 Feb 24	GDM	Various emails re closing date extension and amendment of APA.	1.00 hrs.
29 Feb 24	SPG	Emails with A&B and NRF; Telephone call with G. MacDonald;	0.40 hrs.
29 Feb 24	GDM	Various emails re APA amendment; call with SP Godbout re AVO amendment process and timing; emails with J Foran re secondment agreement.	1.00 hrs.

Total Fees:

\$17,857.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	20.30 hrs.	\$500.00
Kate Morello	4.60 hrs.	\$400.00
Simon-Pierre Godbout	9.30 hrs.	\$400.00
Meaghan Kells	3.50 hrs.	\$285.00
Jordan Hamilton	3.80 hrs.	\$210.00
Michael H. Rogers	2.20 hrs.	\$160.00
	<u>43.70 hrs.</u>	

Taxable Other Charges:

Photocopies	\$2.45
Total Taxable Other Charges	<u>\$2.45</u>
Total Other Charges	<u>\$2.45</u>

SUMMARY:

Professional Fees for this Invoice	\$17,857.50
HST on Professional Fees	<u>2,678.63</u>
Total Professional Fees Including Taxes	\$20,536.13
Taxable Other Charges	\$2.45

HST on Other Charges	0.37
Total Other Charges Including Tax	<hr/> \$2.82

Total Invoice	<hr/> \$20,538.95
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Balance now due	CAD <hr/> \$20,538.95
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South Shore Seafoods Ltd.
Attention: James Foran
c/o Deloitte Restructuring Inc.
Suite 800 1741 Lower Water Street
Halifax, NS B3J 0J2

April 30, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101153363
RE: South Shore Group

Professional Fees for this Invoice	60,438.50
Other Taxable Charges	208.38
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	340.08
Non-Taxable Disbursements for this Invoice	218.05
HST	9,148.05
Total Invoice	\$70,353.06

BALANCE NOW DUE CAD **\$70,353.06**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101153363
Balance Due: \$70,353.06

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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

April 30, 2024
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101153363

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 Mar 24	GDM	Review and comment on Phillips secondment agreement.	1.00 hrs.
11 Mar 24	SPG	Emails with Deloitte and A&B; Emails with G. MacDonald; Amend Final AVO re: Change in Purchaser for Real Property;	1.60 hrs.
11 Mar 24	GDM	Follow up emails re status and employment claim; instructions to SP Godbout re amended AVO.	0.60 hrs.
12 Mar 24	SPG	Draft letter to Court re: Amended AVO;	0.60 hrs.
12 Mar 24	KM	Review of correspondence re: various closing matters.	0.30 hrs.
12 Mar 24	GDM	Meeting with J Foran re next steps; instructions to M Kells re Sea Wall demand.	2.00 hrs.
13 Mar 24	MK	Revise and send demand letters; Report to client.	0.40 hrs.
15 Mar 24	GLC	Review of BIA and review of real property tax matters	0.40 hrs.
15 Mar 24	KM	Call with Gavin MacDonald re: property tax and bankruptcy issue.	0.30 hrs.
15 Mar 24	KM	Call with Simon-Pierre Godbout re: property tax and bankruptcy issue.	0.30 hrs.
15 Mar 24	KM	Instructions to paralegal re: closing SOAs and property tax calculations.	0.30 hrs.
15 Mar 24	GDM	Call with J Foran re status; various emails re AVO and closing; call and email re PEI property tax treatment and bankruptcy.	1.50 hrs.
15 Mar 24	SPG	Telephone call with J. Foran; Emails with NRF and A&B;	0.40 hrs.
15 Mar 24	SPG	Review real property tax matters and possible bankruptcy; telephone call with PEI co-Counsel;	0.80 hrs.
18 Mar 24	SPG	Telephone conference with NRF; A&B;	0.60 hrs.
18 Mar 24	KM	Email correspondence with PEI tax office re: property tax arrears owing on each parcel and secured portion.	0.30 hrs.
18 Mar 24	KM	Attendance at status call.	0.60 hrs.
18 Mar 24	GDM	Review document mark-ups; call with purchaser counsel team; report call with J Foran.	1.50 hrs.
19 Mar 24	KM	Review of PEI Deed and amended AVO.	0.50 hrs.
19 Mar 24	KM	Various correspondence re: closing matters.	0.30 hrs.
19 Mar 24	SPG	Review AVO and Finalize Clean version; correspondence with the Court;	0.80 hrs.

19 Mar 24	SPG	Conference call with A&B re: Status;	0.50 hrs.
19 Mar 24	SPG	Review amended closing documents;	0.60 hrs.
19 Mar 24	KM	Attendance at status call.	0.50 hrs.
19 Mar 24	GDM	Email re premium financing; call with purchaser team; various emails re closing; calls with J Foran and J Rosensweet re delay in closing.	1.50 hrs.
19 Mar 24	JMH	To review revised draft documents; emails with S.P. Godbout, G. MacDonald.	0.50 hrs.
19 Mar 24	MHR	Review schedules to approval and vesting order.	0.30 hrs.
20 Mar 24	KM	Call with PEI tax office.	0.30 hrs.
20 Mar 24	GDM	Various emails and calls re extension of closing date.	1.00 hrs.
21 Mar 24	GDM	Meeting with J Foran; various emails re terms of extension to closing date.	2.00 hrs.
21 Mar 24	KM	Review of correspondence re: extension of closing date.	0.30 hrs.
21 Mar 24	KM	Review of IRAC website re: approval for new PurchaseCo.	0.20 hrs.
26 Mar 24	KM	Attendance at legal status call.	0.50 hrs.
26 Mar 24	KM	Instructions to paralegal to follow up on property tax arrears.	0.20 hrs.
26 Mar 24	KM	Consideration of bankruptcy prior to conveyance of land and property tax question; review of AVO and PEI legislation.	1.80 hrs.
26 Mar 24	GDM	Weekly status call; emails re closing matters.	1.00 hrs.
27 Mar 24	KM	Review of second amendment to APA and Arsenault purchase agreement; comments to Gavin and Simon-Pierre.	0.60 hrs.
27 Mar 24	KM	Call and email exchange with Gordon MacKay re: title objections.	0.40 hrs.
27 Mar 24	KM	Email correspondence to Gavin and Simon-Pierre re: purchaser's title objections.	0.50 hrs.
27 Mar 24	KM	Email to David Boyd.	0.30 hrs.
27 Mar 24	KM	Call to Gavin MacDonald.	0.20 hrs.
27 Mar 24	KM	Call with George Cooper re: bankruptcy matter.	0.30 hrs.
27 Mar 24	KM	Email to Gavin MacDonald re: property tax and bankruptcy matter.	0.30 hrs.
27 Mar 24	KM	Review of property tax calculations and email same to Gavin and Simon-Pierre.	0.40 hrs.
27 Mar 24	GDM	Emails re Maine assets; second amendment and Arsenault purchase agreement; calls and emails re PEI title inquiries.	2.00 hrs.
27 Mar 24	MHR	Conduct property tax adjustments.	2.30 hrs.
28 Mar 24	KM	Various correspondence with Gavin MacDonald re: closing matters.	0.90 hrs.
28 Mar 24	KM	Email to Provincial Tax Office re: secured/unsecured tax amounts owing.	0.30 hrs.
28 Mar 24	KM	Email correspondence with Gordon MacKay.	0.50 hrs.
28 Mar 24	KM	Email correspondence re: closing matters; review of closing documents.	1.30 hrs.
28 Mar 24	KM	Preparation of Statement of Adjustments.	0.80 hrs.
28 Mar 24	KM	Instructions to paralegal re: water and sewer	0.30 hrs.

		adjustments.	
28 Mar 24	GDM	Various emails and calls re possible bankruptcy and deemed trusts; emails re PEI land concerns and impacts of same; emails re director charge and outstanding CRA indebtedness; emails requesting BDC mortgage payout; work on second APA amendment and various emails re same.	4.00 hrs.
29 Mar 24	GDM	Work on second amendment; review and comment on Arsenault purchase agreement; various emails re same.	2.00 hrs.
30 Mar 24	GDM	Communicate with J Foran re second amendment; compile same and circulate by email.	1.00 hrs.
01 Apr 24	KM	Revisions to vendor's statement of adjustments and email same to Gavin MacDonald.	0.60 hrs.
01 Apr 24	KM	Preparation of Purchaser's Statement of Adjustments and Undertaking.	0.80 hrs.
01 Apr 24	SPG	Emails with G. MacDonald and K. Morrello re: Closing logistics;	0.40 hrs.
01 Apr 24	GDM	Review and email re priority proof of claim; email with consolidated second APA amendment; email re bankruptcy and deemed trust claims; review and emails re Arsenault purchase agreement; review Cap Pele lease and emails re same; review and comment on draft statement of adjustments; various emails re closing matters.	1.50 hrs.
01 Apr 24	JMH	To emails with S.P. Godbout; draft Sublease Agreement to allow Phillips to use premises leased by South Shore Seafoods Ltd. in Cap-Pele.	1.40 hrs.
02 Apr 24	KM	Calls to municipality re: water and sewer charges.	0.30 hrs.
02 Apr 24	KM	Attendance at legal status call.	0.50 hrs.
02 Apr 24	KM	Revisions to statements of adjustments.	0.50 hrs.
02 Apr 24	KM	Follow up calls to PEI provincial taxation.	0.40 hrs.
02 Apr 24	KM	Attendance to water and sewer adjustments.	0.30 hrs.
02 Apr 24	SPG	Preparation and attendance at Status Call with A&B; Telephone call with G. MacDonald;	0.80 hrs.
02 Apr 24	SPG	Receipt and review of revised documents from A&B; Review closing logistics;	0.80 hrs.
02 Apr 24	SPG	Correspondence with Court re: Hearing date for Stay Extension;	0.60 hrs.
02 Apr 24	SPG	Review and amend cap-pelé office space access agreement;	0.70 hrs.
02 Apr 24	GDM	Work on closing matters; various emails re ongoing issues; status call with purchaser counsel; conference with colleagues re property tax adjustments, bankruptcy and closing documents; instructions to associate re action against Sea Wall filing.	3.00 hrs.
02 Apr 24	KM	Call with PEI Taxation; instructions to paralegal.	0.40 hrs.
02 Apr 24	MK	Email exchange with G. MacDonald; Review of Application.	0.30 hrs.
02 Apr 24	MHR	Revise SOA.	0.20 hrs.
03 Apr 24	SPG	Emails with Deloitte and NRF re: Hearing date and	0.80 hrs.

		closing; Update on closing documents;	
03 Apr 24	SPG	Various emails with NRF and Deloitte;	0.30 hrs.
03 Apr 24	GDM	Various emails re closing; emails re leased equipment; call with J Foran re timing and next steps.	2.00 hrs.
03 Apr 24	JMH	To revise, compile vendor's closing deliverable draft documents.	1.30 hrs.
03 Apr 24	JMH	To emails with S.P. Godbout; review revised draft closing documents, closing agenda.	0.80 hrs.
04 Apr 24	KM	Review of secured portions of PEI Real Property Taxes and email same to Gavin MacDonald and Simon-Pierre Godbout.	0.30 hrs.
04 Apr 24	GDM	Emails re next monitor report; emails re closing date extension.	1.00 hrs.
04 Apr 24	SPG	Emails with Deloitte, NRF and A&B re: Adjustment and Extension;	0.40 hrs.
04 Apr 24	MHR	Update SOA with secured portions of property taxes.	0.30 hrs.
05 Apr 24	SPG	Emails re: Extension for closing;	0.40 hrs.
05 Apr 24	GDM	Various emails and calls re extending closing; review and respond to client summary for seventh report; conference with SP Godbout re court hearing and motion documents; meeting with J Foran re status.	2.50 hrs.
07 Apr 24	SPG	Preparation of draft Notice of Motion;	2.10 hrs.
08 Apr 24	GDM	Review and mark-up seventh report; emails re stay extension hearing; instructions to associate re closing.	1.00 hrs.
08 Apr 24	SPG	emails with Deloitte and G. MacDonald;	0.40 hrs.
08 Apr 24	KM	Receipt and review of LPA approval; email same to Gavin MacDonald.	0.30 hrs.
08 Apr 24	SPG	Review and Amend draft Ancillary Order;	1.30 hrs.
08 Apr 24	SPG	Review Draft Report of the Monitor; Amend and Review Draft Notice of Motion; Email with NRF and Deloitte re: Draft Motion Materials; Review WEPPA Requirements;	1.80 hrs.
08 Apr 24	JMH	To emails with S.P. Godbout, G. MacDonald; compile Monitor's closing documents.	1.30 hrs.
09 Apr 24	SPG	Email to client re: draft Notice of Motion and provide us with your comments as soon as possible.	0.10 hrs.
09 Apr 24	SPG	Review and amend Agreement to Re-adjust; email to G. MacDonald;	0.40 hrs.
09 Apr 24	KM	Attendance at legal status update call.	0.50 hrs.
09 Apr 24	KM	Correspondence with Gavin and Simon-Pierre re: closing escrow arrangements.	0.30 hrs.
09 Apr 24	KM	Instructions to Mike Rogers re: SOA.	0.20 hrs.
09 Apr 24	KM	Revisions to SOA and email same to Gavin and Simon-Pierre.	0.50 hrs.
09 Apr 24	GDM	Prepare closing documents for execution; meeting with J Foran re same; draft escrow letter; various emails re closing issues; call with purchaser team; review motion document comments from TD counsel.	4.00 hrs.
09 Apr 24	SPG	Conference call with A&B re: Status update;	0.50 hrs.
09 Apr 24	SPG	Emails with G. MacDonald re: Escrow Terms;	0.60 hrs.
09 Apr 24	JMH	To draft mutual undertaking to readjust; emails with	0.70 hrs.

		S.P. Godbout.	
09 Apr 24	MHR	Update SOA to reflect new closing date; revise property tax adjustment calculations.	0.80 hrs.
10 Apr 24	KM	Further revisions to SOA.	0.30 hrs.
10 Apr 24	GDM	Emails re adjustments to close; various emails re closing details and BDC payout.	1.00 hrs.
10 Apr 24	SPG	emails with Deloitte;	0.30 hrs.
10 Apr 24	SPG	Further emails with Deloitte and G. MacDonald;	0.50 hrs.
10 Apr 24	LB	Calculate Statement of Adjustments	0.50 hrs.
11 Apr 24	KM	Further revisions to SOA and undertaking.	0.30 hrs.
11 Apr 24	SPG	Finalize Notice of Motion and Report; Preparation of Filing Letter; Attend to Filing;	2.10 hrs.
11 Apr 24	SPG	Email to Service List; Preparation of Affidavit of Service; Preparation of Record on Motion;	1.30 hrs.
11 Apr 24	GDM	Correspondence to the Court;	
11 Apr 24	GDM	Emails and instructions re filing and service of motion materials re seventh report.	1.00 hrs.
11 Apr 24	MR	Delivering documents to court.	0.30 hrs.
11 Apr 24	MHR	Revise and tabulate figures for SOA.	0.90 hrs.
12 Apr 24	KM	Revisions to NS property tax figures and SOA; email to Gavin MacDonald.	0.50 hrs.
12 Apr 24	SPG	Draft pre-hearing brief;	2.50 hrs.
12 Apr 24	GDM	Emails re extension of closing date; call with J Foran re status.	0.50 hrs.
14 Apr 24	GDM	Call with J Foran re status.	0.50 hrs.
15 Apr 24	SPG	Review and Finalize pre-hearing brief; attend to filing;	0.70 hrs.
15 Apr 24	SPG	Correspondence with the Court; Service of Pre-Hearing Brief; Emails with M. Chiasson re: Not appearing;	0.50 hrs.
15 Apr 24	KM	Further revisions to statement of adjustments; email to Aird & Berlis.	0.30 hrs.
15 Apr 24	SPG	Final Preparation and attendance at Court hearing; Finalize Ancillary Order; Correspondence with the Court;	0.80 hrs.
15 Apr 24	SPG	Correspondence with Service List; Receipt of Signed Order;	0.40 hrs.
15 Apr 24	KM	Correspondence with Julie Brennan at Aird Berlis.	0.40 hrs.
15 Apr 24	GDM	Review and comment on draft brief; prepare for and attend extension hearing; call with J Foran re pre-closing matters; various emails re closing.	3.00 hrs.
16 Apr 24	KM	Attendance at legal status call.	0.50 hrs.
16 Apr 24	KM	Correspondence with Julie Brennan.	0.20 hrs.
16 Apr 24	SPG	Emails with G. MacDonald and Deloitte;	0.30 hrs.
16 Apr 24	GDM	Emails and calls re closing matters; AFM equipment, secondment agreement and other issues; legal status call re closing.	2.00 hrs.
17 Apr 24	GDM	Work on transition services agreement; emails re same; call with J Foran re AFM vehicles; call with J Rosensweet re AFM vehicles.	2.50 hrs.
17 Apr 24	SPG	emails with G. MacDonald re: Status Call;	0.20 hrs.
18 Apr 24	KM	Correspondence with Deloitte re: closing documents.	0.30 hrs.
19 Apr 24	GDM	Various calls and emails re pre-closing.	4.00 hrs.

22 Apr 24	KM	Various email correspondence re: closing matters.	0.60 hrs.
22 Apr 24	KM	Call and email exchange with Gordon MacKay re: property tax adjustments.	0.40 hrs.
22 Apr 24	KM	Revisions to SOA.	0.30 hrs.
22 Apr 24	KM	Review of asset purchase agreement with Arsenault corp.	0.40 hrs.
22 Apr 24	GDM	Various emails and calls re pre-closing matters; review emails re Toppits and draft agreement re same.	7.00 hrs.
22 Apr 24	MHR	Revised property tax calculation to reflect new Closing Date of April 24, 2024.	1.20 hrs.
23 Apr 24	KM	Correspondence with Gordon MacKay re: missing schedules to deed.	0.30 hrs.
23 Apr 24	KM	Review of correspondence re: various closing matters.	0.50 hrs.
23 Apr 24	GDM	Attendance to closing events, calls and emails.	4.00 hrs.
23 Apr 24	KM	Instructions to Mike Rogers re: assembly of deed for registration.	0.30 hrs.
23 Apr 24	MK	Office conference with G. MacDonald re South Shore filing; Finalize documents for filing; Communication with court regarding scheduling; Draft affidavit supporting motion.	0.90 hrs.
23 Apr 24	MHR	Compile and assemble deeds for Closing.	1.80 hrs.
24 Apr 24	KM	Correspondence with Gavin MacDonald re: Monitor's certificate.	0.20 hrs.
24 Apr 24	KM	Various correspondence from Gordon MacKay.	0.50 hrs.
24 Apr 24	KM	Further correspondence with Purchaser's PEI counsel; confirmation that deeds can be registered.	0.40 hrs.
24 Apr 24	GDM	Closing matters; various emails and calls re conditions precedent and escrow.	4.00 hrs.
24 Apr 24	MHR	Attend to closing matters; delivery of deed to Purchaser's counsel.	0.20 hrs.
25 Apr 24	KM	Email to James Foran enclosing PEI property tax payout amounts; instructions to paralegal.	0.30 hrs.
25 Apr 24	KM	Coordination of post-closing name changes.	0.50 hrs.
25 Apr 24	GDM	Emails re property tax payments, corporate name changes, PPSA registrations, and related post-closing matters.	2.00 hrs.
25 Apr 24	JMH	To revise articles of amendment, resolution authorizing same, for NB corporation; emails with K. Morello, G. MacDonald, S.P. Godbout regarding same.	0.30 hrs.
25 Apr 24	IM	Obtain verbal tax confirmation.	0.10 hrs.
26 Apr 24	KM	Review of post-closing name changes and reconcile same with list from Norton Rose; emails to Gavin and Simon-Pierre re: same; email to Brianna Mayes at Norton Rose.	0.80 hrs.
26 Apr 24	SPG	File review; Review Name changes and AVO;	0.70 hrs.
26 Apr 24	GDM	Various emails re post-closing matters.	0.50 hrs.
26 Apr 24	MK	Receipt of Filed Application; Instructions re service of same; Correspondence with process server.	0.40 hrs.
29 Apr 24	KM	Instructions to paralegal re: name changes.	0.20 hrs.
30 Apr 24	MK	Confirmation of service and instructions via bailiff on individual defendant; Email exchange with counsel as	0.50 hrs.

30 Apr 24 MHR recognized agent for corporate defendant.
Attend to post-closing matters. 0.10 hrs.

Total Fees: \$60,438.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	68.10 hrs.	\$500.00
Kate Morello	28.20 hrs.	\$400.00
George Cooper	0.40 hrs.	\$500.00
Simon-Pierre Godbout	28.60 hrs.	\$400.00
Meaghan Kells	2.50 hrs.	\$285.00
Jordan Hamilton	6.30 hrs.	\$210.00
Isobel McIntyre	0.10 hrs.	\$150.00
Mark Robertson	0.30 hrs.	\$190.00
Michael H. Rogers	8.10 hrs.	\$160.00
Lindsay Burke	0.50 hrs.	\$130.00
	<hr/> 143.10 hrs.	

Taxable Other Charges:

Photocopies	\$132.23
Printing (in-house)	75.25
Scanning	0.90
Total Taxable Other Charges	<hr/> \$208.38

Total Other Charges	<hr/> \$208.38
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Non-taxable disbursements:

Prothonotary's Fees (NT)	\$218.05
Total Non-Taxable Disbursements:	<hr/> \$218.05

Taxable disbursements:

Bank Fees	\$15.00
Companies office - name searches	160.00
Delivery & courier	140.08
Law stamp	25.00
Total Taxable Disbursements	<hr/> \$340.08

Total Disbursements	<hr/> \$558.13
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SUMMARY:

Professional Fees for this Invoice	\$60,438.50
HST on Professional Fees	9,065.78
Total Professional Fees Including Taxes	<u>\$69,504.28</u>
Taxable Other Charges	\$208.38
HST on Other Charges	31.26
Total Other Charges Including Tax	<u>\$239.64</u>
Taxable Disbursements for this Invoice	340.08
Non-Taxable Disbursements for this Invoice	218.05
HST on Disbursements	51.01
Total Disbursements Including Tax	<u>\$609.14</u>
Total Invoice	<u>\$70,353.06</u>
Balance now due	CAD <u>\$70,353.06</u>

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

May 31, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101154804
RE: South Shore Group

Professional Fees for this Invoice	6,441.50
Other Taxable Charges	1.40
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	287.61
Non-Taxable Disbursements for this Invoice	841.35
HST	1,009.57
Total Invoice	\$8,581.43

BALANCE NOW DUE CAD **\$8,581.43**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101154804
Balance Due: \$8,581.43

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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

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

Invoice #:101154804

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>
23 Apr 24	SPG	Email from S-P Godbout re: instructions to assistant to send copies of the AVO and Amended AVO.	0.10 hrs.
23 Apr 24	SPG	Email from Katie Morello re: this will work - thanks.	0.10 hrs.
26 Apr 24	SR	Drafting shareholders' resolution re name change of Bridge Lobster Limited.	0.40 hrs.
01 May 24	KM	Review of resolutions for change of name of PEI corporations.	0.50 hrs.
01 May 24	GDM	Emails re NS real estate conveyance and property tax payment; revise name change resolution and email K Morello re same; instructions to clerk re service of Sea Well application; email exchange re counsel to Sea Well.	1.00 hrs.
01 May 24	MK	Service of Documents information to process server; Review email from M. Fraser re representation of Sea Well.	0.30 hrs.
02 May 24	GDM	Various emails re sea well claim.	0.50 hrs.
02 May 24	MK	Communication with counsel for T. Nickerson re action filed.	0.30 hrs.
03 May 24	GDM	Call with counsel to debtor (Nickerson); conference with associate; email exchange re filing monitor's certificate.	1.00 hrs.
03 May 24	JMH	To sign, review letter to court filing monitor's certificate; emails with J. Barrieau, S.P. Godbout.	0.20 hrs.
03 May 24	MK	Call with G. MacDonald and M Fraser, counsel for T. Nickerson.	0.50 hrs.
06 May 24	GDM	Emails re BDC discharges and name changes.	0.60 hrs.
08 May 24	SPG	Emails re: Federal Corp Articles of Amendments;	0.20 hrs.
08 May 24	SPG	Emails from NRF;	0.20 hrs.
08 May 24	JMH	To emails with K. Morello, S.P. Godbout.	0.20 hrs.
09 May 24	SPG	Emails with G. MacDonald and NRF;	0.20 hrs.
09 May 24	SPG	Review Maine Claim;	0.40 hrs.
09 May 24	GDM	Emails re corporate name changes and Maine proceeding.	0.30 hrs.
09 May 24	SPG	Receipt and review of Claim against Can-Am;	0.40 hrs.
10 May 24	GDM	Meeting with J Foran re post-closing matters and next steps.	2.00 hrs.

13 May 24	SPG	Review Can-Am Documents served on agent in Maine;	0.80 hrs.
14 May 24	SPG	Review emails with Maine Counsel;	
14 May 24	GDM	Telephone conference with Maine Counsel; telephone call with G. MacDonald; Emails with Deloitte;	0.50 hrs.
15 May 24	SPG	Call with Maine Counsel re Can-Am; emails regarding name changes and US security.	1.00 hrs.
15 May 24	IM	Emails with co-counsel re: Names Changes;	0.40 hrs.
15 May 24	MHR	Attendance to filing name change with the Registry of Joint Stock Companies.	0.20 hrs.
16 May 24	SPG	Correspondence with Corporations Canada re: corporate key.	0.30 hrs.
16 May 24	SPG	Attend on name change for NB Company;	0.60 hrs.
16 May 24	GDM	Emails with co-counsel and US Counsel re: Maine Lease dispute;	0.40 hrs.
16 May 24	RD	Emails re name change and Maine proceeding.	0.30 hrs.
21 May 24	GDM	Electronic filing of Amendment with respect to 709280 NB Ltd.	0.50 hrs.
21 May 24	MHR	Emails re name change and post-closing status.	0.30 hrs.
22 May 24	SPG	Email to corporations Canada requesting corporate key and summarizing CCAA proceedings.	0.40 hrs.
29 May 24	GDM	Emails with NRF re: Name Change;	0.20 hrs.
		Various emails and call with J Foran re Maine litigation; instructions to US counsel re same.	0.50 hrs.

Total Fees: \$6,441.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	7.50 hrs.	\$500.00
Kate Morello	0.50 hrs.	\$400.00
Simon-Pierre Godbout	4.50 hrs.	\$400.00
Meaghan Kells	1.10 hrs.	\$285.00
Michael H. Rogers	0.30 hrs.	\$160.00
Michael H. Rogers	0.40 hrs.	\$190.00
Jordan Hamilton	0.40 hrs.	\$210.00
Sofia Reiner	0.40 hrs.	\$150.00
Isobel McIntyre	0.20 hrs.	\$150.00
Rebecca Dymock	0.50 hrs.	\$160.00
	<u>15.80 hrs.</u>	

Taxable Other Charges:

Photocopies	\$1.40
Total Taxable Other Charges	<u>\$1.40</u>

Total Other Charges \$1.40

Non-taxable disbursements:

Articles of Amendment (NT) \$212.00

Companies office - incorporation (non-taxable)	430.00
Companies office - registration fees (non-taxable)	199.35
Total Non-Taxable Disbursements:	<u>\$841.35</u>

Taxable disbursements:

Delivery & courier	\$20.52
Postage	2.09
Service Fees - Constable	265.00
Total Taxable Disbursements	<u>\$287.61</u>

Total Disbursements	<u>\$1128.96</u>
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SUMMARY:

Professional Fees for this Invoice	\$6,441.50
HST on Professional Fees	966.22
Total Professional Fees Including Taxes	<u>\$7,407.72</u>

Taxable Other Charges	\$1.40
HST on Other Charges	0.21
Total Other Charges Including Tax	<u>\$1.61</u>

Taxable Disbursements for this Invoice	287.61
Non-Taxable Disbursements for this Invoice	841.35
HST on Disbursements	43.14
Total Disbursements Including Tax	<u>\$1,172.10</u>

Total Invoice	<u>\$8,581.43</u>
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Balance now due	CAD <u>\$8,581.43</u>
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South Shore Seafoods Ltd.
Attention: James Foran
c/o Deloitte Restructuring Inc.
Suite 800 1741 Lower Water Street
Halifax, NS B3J 0J2

June 30, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101156573
RE: South Shore Group

Professional Fees for this Invoice	2,809.50
Other Taxable Charges	0.00
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	0.00
Non-Taxable Disbursements for this Invoice	215.00
HST	421.43
Total Invoice	\$3,445.93

BALANCE NOW DUE CAD **\$3,445.93**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101156573
Balance Due: \$3,445.93

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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

June 30, 2024
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101156573

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>
05 Jun 24	MK	Review of status of pleadings; Brief conference with G. MacDonald; Email to counsel regarding Notice of Contest and upcoming Motion for Directions.	0.30 hrs.
06 Jun 24	GDM	Emails re distribution motion; email exchange with Phillips counsel re allocation.	0.50 hrs.
06 Jun 24	SPG	Emails to the file re: Post closing matters;	0.20 hrs.
10 Jun 24	GDM	Call with J Foran and CRO re allocation and issues relating to same.	1.00 hrs.
11 Jun 24	MK	Review of correspondence from opposing counsel regarding notice of contest; Email exchange re same.	0.20 hrs.
20 Jun 24	GDM	Email re settlement with US landlord.	0.30 hrs.
20 Jun 24	MHR	Call with Corporations Canada re: requesting corporate key.	0.60 hrs.
21 Jun 24	MHR	Instructions to corporate paralegal re: attempting to access corporation key.	0.20 hrs.
25 Jun 24	KM	Letter to Corporations Canada re: name change.	0.30 hrs.
25 Jun 24	MHR	Draft of letter to Corporations requesting corporate key; to K. Morello for review.	3.00 hrs.
26 Jun 24	GDM	Emails and call with J Foran re allocation issue.	0.50 hrs.
26 Jun 24	MHR	Finalize letter to Corporations Canada; email to Corporations Canada requesting corporate key.	0.50 hrs.
27 Jun 24	GDM	Draft release for US landlord; email US counsel re same; email exchange with J Foran.	1.00 hrs.

Total Fees:

\$2,809.50

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	3.30 hrs.	\$500.00
Kate Morello	0.30 hrs.	\$400.00
Simon-Pierre Godbout	0.20 hrs.	\$400.00
Meaghan Kells	0.50 hrs.	\$285.00
Michael H. Rogers	4.30 hrs.	\$190.00
	<u>8.60 hrs.</u>	

Non-taxable disbursements:

Companies office - registration fees (non-taxable)	\$215.00
Total Non-Taxable Disbursements:	\$215.00

Total Disbursements	\$215.00
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SUMMARY:

Professional Fees for this Invoice	\$2,809.50
HST on Professional Fees	421.43
Total Professional Fees Including Taxes	\$3,230.93

Non-Taxable Disbursements for this Invoice	215.00
Total Disbursements Including Tax	\$215.00

Total Invoice	\$3,445.93
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Balance now due	CAD \$3,445.93
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South Shore Seafoods Ltd.
Attention: James Foran
c/o Deloitte Restructuring Inc.
Suite 800 1741 Lower Water Street
Halifax, NS B3J 0J2

August 12, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101158975
RE: South Shore Group

Professional Fees for this Invoice	5,758.00
Other Taxable Charges	0.00
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	0.00
Non-Taxable Disbursements for this Invoice	0.00
HST	863.70
Total Invoice	\$6,621.70

BALANCE NOW DUE **CAD** **\$6,621.70**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101158975
Balance Due: \$6,621.70

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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

August 12, 2024
File #10039598-00005
Your Ref:
HST REG.#R119436244
Client # 10039598

Invoice #:101158975

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>
02 Jul 24	GDM	Call with J Foran; email and call with US counsel re settlement; conference with J Foran re same.	1.00 hrs.
02 Jul 24	MHR	Call with Corporations Canada re: corporate key request for name change; email re: same.	0.50 hrs.
03 Jul 24	GDM	Work on releases, settlement agreements and related documents for non-core assets; various emails with J Foran re same.	2.00 hrs.
05 Jul 24	MHR	Call with Corporations re: corporate key; communications with K. Morello re: same.	0.50 hrs.
09 Jul 24	GDM	Emails and calls with J Foran re releases; revise Maine release and email same.	1.00 hrs.
10 Jul 24	GDM	Emails and call with J Foran re loan assignment (MacEachern).	0.30 hrs.
11 Jul 24	MK	Office conference with G. MacDonald re upcoming motion for directions; Email to opposing counsel re same.	0.60 hrs.
12 Jul 24	MK	Emails exchanged with counsel re motion for directions and notice of contest; Review of draft Notice of Contest provided by counsel; Call with counsel re same and potential for settlement; Review file to propose deadlines; Further emails exchanged re dates and deadlines; Brief conference with G. MacDonald re same.	1.40 hrs.
15 Jul 24	MK	Communication with court re motion for directions; Communication with counsel re same; Email exchange with court re attendance at motion.	0.40 hrs.
16 Jul 24	MK	Attend Motion for Directions; Follow up with G. MacDonald; Draft report to client.	1.10 hrs.
17 Jul 24	GDM	Revise assignment of loan; email J Foran with same.	0.30 hrs.
17 Jul 24	GDM	Prepare and attend motion for directions re Sea Well; instructions to associate re same.	1.00 hrs.
17 Jul 24	MK	Receipt and review of Notice of Contest.	0.20 hrs.
19 Jul 24	MK	Correspondence from Court enclosing motion for directions memorandum.	0.20 hrs.

22 Jul 24	MK	Draft and send update to clients re status of file; Review and confirmation for dates in Court's Motion for Directions Memorandum.	0.50 hrs.
23 Jul 24	GDM	Call with US counsel re Can Am; emails re name change.	0.50 hrs.
25 Jul 24	SPG	Email to Saint John Court re: letter regarding Stay of Proceedings.	0.10 hrs.
25 Jul 24	SPG	Emails with G. MacDonald; Correspondence with the Court;	0.60 hrs.
26 Jul 24	SPG	Emails with court and Deloitte;	0.30 hrs.
26 Jul 24	GDM	Emails re scheduling stay extension and post-closing adjustments.	0.50 hrs.
29 Jul 24	GDM	Call with client and CRO re hearing, extension, and allocation issues.	0.70 hrs.
30 Jul 24	GDM	Emails re scheduling extension hearing.	0.30 hrs.
31 Jul 24	MK	Office conference with G. MacDonald; Email to client requesting specific documentation for disclosure and respecting settlement potential; Response from client re same.	0.40 hrs.

Total Fees:

\$5,758.00

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	7.60 hrs.	\$500.00
Simon-Pierre Godbout	1.00 hrs.	\$400.00
Meaghan Kells	4.80 hrs.	\$285.00
Michael H. Rogers	1.00 hrs.	\$190.00
	<u>14.40 hrs.</u>	

SUMMARY:

Professional Fees for this Invoice	\$5,758.00
HST on Professional Fees	863.70
Total Professional Fees Including Taxes	<u>\$6,621.70</u>

Total Invoice	<u>\$6,621.70</u>
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Balance now due	CAD <u>\$6,621.70</u>
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South Shore Seafoods Ltd.
Attention: James Foran
c/o Deloitte Restructuring Inc.
Suite 800 1741 Lower Water Street
Halifax, NS B3J 0J2

August 31, 2024
File #10039598-00005
HST REG.#R119436244
Client # 10039598

INVOICE SUMMARY

Invoice # 101160796
RE: South Shore Group

Professional Fees for this Invoice	11,310.00
Other Taxable Charges	111.30
Other Non-Taxable Charges	0.00
Taxable Disbursements for this Invoice	16.38
Non-Taxable Disbursements for this Invoice	0.00
HST	1,715.66
Total Invoice	\$13,153.34

BALANCE NOW DUE CAD **\$13,153.34**

Payment Instructions:

File Number: 10039598-00005
Bill Number: 101160796
Balance Due: \$13,153.34

Paying by cheque: Please return this page with payment.

E-Transfer Payments: please email 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

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

Invoice #:101160796

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 Aug 24	GDM	Meeting with J Foran re allocation issues and extension hearing.	2.00 hrs.
07 Aug 24	GDM	Emails re extension hearing and timing.	0.30 hrs.
07 Aug 24	SPG	Emails with counsel re: US matters;	0.30 hrs.
08 Aug 24	SPG	Emails with co-counsel - motion for extension;	0.50 hrs.
09 Aug 24	SPG	Drafting Notice of Motion for Stay Extension; Preparation of draft order;	1.60 hrs.
09 Aug 24	GDM	Emails re inventory agreement with M Jacobs (Moncton Fish Market); draft agreement and circulate same.	2.00 hrs.
13 Aug 24	GDM	Review and mark-up eighth report; emails re closing adjustments; call with J Foran re extension hearing and distribution.	3.00 hrs.
14 Aug 24	GDM	Emails re extension hearing; review and comment on monitor's report.	2.00 hrs.
15 Aug 24	LH	Review correspondence from clients; prepare e-mail to Gavin MacDonald regarding foreign worker (work permit application).	1.10 hrs.
16 Aug 24	SPG	Email to Service List re: filing of the Notice of Motion and Eighth Report of the Monitor.	0.10 hrs.
16 Aug 24	GDM	Coordinate filing of eighth report and motion materials; conference with SP Godbout re same; revise notice and other materials.	1.00 hrs.
16 Aug 24	SPG	Update Notice of Motion re: Information contained in the Report of the Monitor; update orders; Attend to filing;	2.10 hrs.
16 Aug 24	LH	Finalize e-mail to Gavin MacDonald regarding foreign worker employment.	0.20 hrs.
16 Aug 24	KG	Jabber correspondence with J. Barrieau; binded and tabbed appropriate documents; and delivered documents to SJ Court.	1.00 hrs.
22 Aug 24	SPG	Draft Pre-Hearing Brief; Filing with Court; Emails with NRF and Deloitte; Correspondence with Court and Service of Record on Motion;	3.10 hrs.
23 Aug 24	SPG	Preparation for and attendance at hearing; review Order; Correspondence with Court;	1.10 hrs.

23 Aug 24	GDM	Conference with client re allocation and remaining matters; emails re Sea Well disclosure; prepare and attend hearing re extension; review emails re same.	2.00 hrs.
23 Aug 24	SPG	Email to Service List re: Brief and Record on Motion.	0.10 hrs.
23 Aug 24	MK	Email exchange with client regarding disclosure.	0.20 hrs.
26 Aug 24	SPG	Email to Service List re: please find enclosed executed copy of the Order issued by Mr. Justice Stephenson.	0.10 hrs.
27 Aug 24	GDM	Follow up re Sea Well litigation.	0.30 hrs.
27 Aug 24	MK	Emails exchanged with client regarding documentation for affidavit; Office conference to G. MacDonald; Review of documents.	0.90 hrs.
28 Aug 24	MK	Emails from client with additional documents; Begin draft Affidavit Disclosing Documents; Email exchange with client.	0.90 hrs.
29 Aug 24	MK	Continued draft of Affidavit Disclosing Documents.	0.40 hrs.
30 Aug 24	MK	Continued draft of Affidavit Disclosing Documents; Finalize and send to opposing counsel.	0.60 hrs.

Total Fees: \$11,310.00

FEE SUMMARY

<u>NAME</u>	<u>HOURS</u>	<u>RATE</u>
Gavin D. MacDonald	12.60 hrs.	\$500.00
Simon-Pierre Godbout	9.00 hrs.	\$400.00
Laura Hanusiak	1.30 hrs.	\$300.00
Meaghan Kells	3.00 hrs.	\$285.00
Kathleen Gulliver	1.00 hrs.	\$165.00
	<u>26.90 hrs.</u>	

Taxable Other Charges:

Photocopies	\$91.70
Printing (in-house)	19.60
Total Taxable Other Charges	<u>\$111.30</u>

Total Other Charges \$111.30

Taxable disbursements:

Delivery & courier	\$16.38
Total Taxable Disbursements	<u>\$16.38</u>

Total Disbursements \$16.38

SUMMARY:

Professional Fees for this Invoice	\$11,310.00
HST on Professional Fees	1,696.50
Total Professional Fees Including Taxes	<u>\$13,006.50</u>
 Taxable Other Charges	 \$111.30
HST on Other Charges	16.70
Total Other Charges Including Tax	<u>\$128.00</u>
 Taxable Disbursements for this Invoice	 16.38
HST on Disbursements	2.46
Total Disbursements Including Tax	<u>\$18.84</u>
 Total Invoice	 <u>\$13,153.34</u>
 Balance now due	 CAD <u>\$13,153.34</u>

*This is Exhibit "B" referred to in the Affidavit of
Gavin MacDonald sworn before me on the 22nd
day of October, 2024.*



Signature

HANNAH HELM
A Barrister 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
101140361	\$54,243.00	\$5,881.55	\$9,007.44	129.00	\$286.66	\$69,131.99
101142342	\$28,780.00	\$464.70	\$4,386.70	63.40	\$368.75	\$33,631.40
101144209	\$6,164.50	\$0.00	\$924.68	18.40	\$346.25	\$7,089.18
101146339	\$5,851.00	\$9.80	\$879.12	12.60	\$391.25	\$6,739.92
101148202	\$49,363.50	\$2,204.34	\$7,735.18	118.40	\$306.50	\$59,303.02
101150334	\$17,857.50	\$2.45	\$2,679.00	43.70	\$325.83	\$20,538.95
101153363	\$60,438.50	\$766.51	\$9,148.05	143.10	\$292.50	\$70,353.06
101154804	\$6,441.50	\$1,130.36	\$1,009.57	15.80	\$260.50	\$8,581.43
101156573	\$2,809.50	\$215.00	\$421.43	8.60	\$355.40	\$3,445.93
101158975	\$5,758.00	\$0.00	\$863.70	14.40	\$343.75	\$6,621.70
101160796	\$11,310.00	\$127.68	\$1,715.66	26.90	\$330.00	\$13,153.34
					Total Fees	\$298,589.92

*This is Exhibit "C" referred to in the Affidavit of
Gavin MacDonald sworn before me on the 22nd
day of October, 2024.*



Signature

HANNAH HELM
A Barrister of the Supreme
Court of Nova Scotia

Billing Rates of Cox & Palmer for the Period

TIMEKEEPER	HOURLY RATE	YEAR OF CALL	HOURS WORKED	TOTAL
Gavin MacDonald	\$500	2002	257.30	\$128,650.00
George Cooper	\$500	1998	0.40	\$200.00
Kate Morello	\$400	2014	77.45	\$31,080.00
Carolle Fernando	\$450	2003	0.70	\$315.00
Simon-Pierre Godbout	\$400	2014	184.00	\$73,600.00
Geoff Breen	\$395	2016	0.20	\$62.00
Devon Cassidy	\$310	2015	0.20	\$79.00
Laura Hanusiak	\$300	2018	2.70	\$761.00
Meaghan Kells	\$285	2019	15.50	\$4,417.50
Jordan Hamilton	\$210	2022	17.00	\$3,570.00
Asha Pelly	\$175	2024	7.90	\$1,382.50
Mark Roberston	\$175	2024	0.7	\$127.00
Kathleen Gulliver	\$165	Summer Student	1.00	\$165.00
Rebecca Dymock	\$160	Paralegal	0.50	\$80.00
Michael H. Rogers	\$150	2024	22.50	\$3,720.00
Isobel McIntyre	\$150	Paralegal	0.30	\$45.00
Sofia Reiner	\$150	Paralegal	0.40	\$60.00
Ashne Mehta	\$140	Paralegal	1.30	\$182.00
Jennifer Hartlen	\$130	Paralegal	2.40	\$313.00
Lindsay Burke	\$130	Paralegal	1.55	\$208.00
			Total	249,017.00