

IN THE COURT OF KING'S BENCH OF NEW BRUNSWICK  
TRIAL DIVISION (In Bankruptcy and Insolvency)  
JUDICIAL DISTRICT OF SAINT JOHN

**IN THE MATTER OF THE RECEIVERSHIP OF:**



**D&P GOODER HOLDING LTD.  
IFOODEQUIPMENT.COM INC.  
IBC FOOD EQUIPMENT, INC.**

-and-

**PURSUANT TO Section 33 of The *Judicature Act*, R.S.N.B. 1973, Ch. J-2, Rule 41, Rules of Court, New Brunswick and Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3**

BETWEEN:

**ROYAL BANK OF CANADA**

**APPLICANT**

- and -

**D&P GOODER HOLDING LTD.  
IFOODEQUIPMENT.COM INC.  
IBC FOOD EQUIPMENT, INC.**

**RESPONDENT**

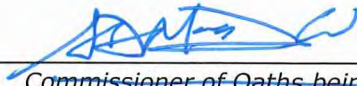
## AFFIDAVIT OF JAMES FORAN

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

1. I am a Senior Vice President with Deloitte Restructuring Inc. ("**Deloitte**"), the Court Appointed Receiver in the within matter and as such, I have personal knowledge of the evidence sworn to in this affidavit except where otherwise stated to be based on information or belief.
2. I have been involved in this proceeding at Deloitte.
3. Attached hereto and marked as **Exhibit "A"** are true copies of the detailed invoices issued by Deloitte for fees and disbursements (collectively, the "**Invoices**") in this matter covering the period of January 1 to December 31, 2025 (the "**Period**").
4. As detailed in the Invoices, from the period of January 1 to December 31, 2025, Deloitte's invoiced fees inclusive of administrative expenses amount to \$126,829.06 and Deloitte incurred and invoiced disbursements in the amount of \$6,291.46, plus harmonized sales tax ("**HST**") on fees and disbursements in the amount of \$19,014.63 for a total of \$152,135.15.
5. The Invoices are a fair and accurate description of the services provided and the amounts charged by Deloitte.
6. The fees set out in the Invoices are calculated on the basis of the hours spent by Deloitte personnel, multiplied by the applicable standard hourly rates charged by Deloitte. The total time comprised in the Invoices is 256.6 hours at an average hourly rate of approximately \$479.87. To the best of my knowledge and belief, the rates charged by Deloitte throughout these proceedings are comparable to the rates charged by other insolvency firms in the Atlantic Provinces for the provisions of similar services.
7. Attached hereto and marked as **Exhibit "B"** is a schedule summarizing the billing rates, total hours and total fees charged for each professional that has completed work on this file during the Period.
8. I have reviewed the account of Deloitte and do verily believe that:
  - (a) Deloitte's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
  - (b) Deloitte's fees in this matter are consistent to those charged by insolvency firms with the capacity to handle a file of comparable size and complexity;
  - (c) the work completed by Deloitte was delegated to the appropriate professionals in Deloitte with the appropriate seniority and appropriate hourly rates;
  - (d) the Invoices were provided to the Applicant when rendered and all have been approved by the Applicant, and
  - (e) the services were performed by Deloitte in a prudent and economical manner.
9. I make this affidavit in support of a motion by the Receiver, for, among other things, the approval of the fees and disbursements of Deloitte.



This is Exhibit "A" referred to in the Affidavit of James Foran sworn before me on the 9<sup>th</sup> day of February, 2026.



---

*Commissioner of Oaths being a Solicitor*

**GAVIN D. F. MACDONALD**  
A Barrister of the Supreme  
Court of Nova Scotia

In the matter of the receivership of  
**D&P GOODER HOLDING LTD.**  
**IFOODEQUIPMENT.COM INC.**  
**IBC FOOD EQUIPMENT, INC.**

Summary of invoices of Deloitte Restructuring Inc. ("Deloitte")  
 For the period January 1 to December 31, 2025  
 Prepared on January 26, 2026

Invoice #	Period	Hours	Net Fees	Average Rate	Administrative Expense	Disbursements	HST	Total
8005790709	January 1, 2025 to January 11, 2025	17.90	7,562.50	422.49	226.88	145.67	1,190.26	9,125.31
8005790710	January 12, 2025 to January 18, 2025	29.10	12,040.00	413.75	361.20	-	1,860.18	14,261.38
8005790711	January 19, 2025 to January 31, 2025	36.80	16,775.00	455.84	503.25	160.77	2,615.85	20,054.87
8006056219	February 1, 2025 to February 14, 2025	26.80	12,992.50	484.79	389.78	-	1,873.52	15,255.80
8006056226	February 17, 2025 to February 28, 2025	25.80	13,330.00	516.67	399.90	-	1,922.19	15,652.09
8006125864	March 1, 2025 to March 31, 2025	24.20	12,295.00	508.06	368.85	-	1,772.94	14,436.79
8006163206	April 1, 2025 to April 30, 2025	21.20	10,640.00	501.89	319.20	-	1,534.29	12,493.49
8006163207	May 1, 2025 to May 30, 2025	7.10	3,560.00	501.41	106.80	2,322.87	838.55	6,828.22
8006285062	June 1, 2025 to June 30, 2025	12.60	6,300.00	500.00	189.00	3,418.28	1,387.02	11,294.30
8006473372	July 1, 2025 to July 31, 2025	11.50	5,810.00	505.22	174.30	243.87	871.94	7,100.11
8006530561	August 1, 2025 to August 31, 2025	6.60	3,090.00	468.18	92.70	-	445.58	3,628.28
8006680829	September 1, 2025 to October 31, 2025	12.10	5,900.00	487.60	177.00	-	850.78	6,927.78
8006955666	November 1, 2025 to December 31, 2025	24.90	12,840.00	515.66	385.20	-	1,851.53	15,076.73
		256.60	123,135.00	479.87	3,694.06	6,291.46	19,014.63	152,135.15



**Invoice 8005790709**

**Deloitte LLP**

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

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

Date: March 11, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activity around the collection of accounts receivables including calls with customers;
- Preparation of updated interim receipts and disbursements and provide to RBC;
- Correspondence with Canada Revenue Agency;
- Discussions and coordination of viewings with potential purchasers; and
- Correspondence with Shopify and its legal counsel regarding website activity and domains transfer

Please see attached appendix for details.

HST applicable 7,562.50

**Expense**

Out of pocket expenses

HST applicable 145.67  
Administrative Expense 226.88

**Sales Tax**

HST at 15.00 % 1,190.26

**Total Amount Due (CAD) 9,125.31**

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



**Fee Summary**

**For the period January 1, 2025 to January 11 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	0.3	600.00	180.00
Mathieu Laforest	Senior Manager	9.5	500.00	4,750.00
Ian Lewis	Senior Associate	8.1	325.00	2,632.50
<b>Total</b>		<b>17.9</b>		<b>7,562.50</b>

Expense Type	Expense Amount
Accommodations	39.74
Meals	87.44
Miscellaneous	18.49
<b>Total</b>	<b>145.67</b>

Date	Name	Hours	Descriptions
03/01/2025	Foran, James	0.40	Call with potential purchaser re: virtual site visit, Parcel 1A, 3A, submitting an offer.
06/01/2025	O'Brien, Colleen	0.30	Discussions with Mathieu Laforest re: various matters including site visits and website, disbursement approval
06/01/2025	Laforest, Mathieu	0.60	Coordinate viewings with potential purchasers; call with a potential purchaser re: parcels for sale.
06/01/2025	Doucet, Bradley	1.40	Meeting with potential purchaser, Call with Ian Lewis : site visit arrangement, correspondence with creditor
07/01/2025	O'Brien, Colleen	1.10	Call and emails to/from Gale (Edge Food Equipment) re: submitting an offer, intellectual property, 170 Millennium Boulevard, inventory.
07/01/2025	Laforest, Mathieu	2.30	Discussions with Cox & Palmer re: website activity and domains transfer, correspondence with potential bidders, preparation of preliminary R&D report.
08/01/2025	Foran, James	1.00	Call with Jana Parker : update on collections efforts and SISP process.

Date	Name	Hours	Descriptions
08/01/2025	O'Brien, Colleen	0.80	Emails to/from potential purchasers re: NDA, data room access; review the website's key performance indicators.
09/01/2025	Laforest, Mathieu	2.30	Respond to questions about Parcel #4A, review the website's key performance indicators and emails to/from potential purchasers re: website's key performance indicators; discussions with Mathieu Laforest re: Parcel #4A.
09/01/2025	O'Brien, Colleen	2.70	Correspondence and follow-ups with outstanding receivables, preparation of waiver of the requirement to file a T2 corporation income tax return - CRA
10/01/2025	Laforest, Mathieu	2.90	Emails to/from potential purchasers re: parcel #4A; Call with Shopify support re: website metrics; call with potential purchaser re: parcel #3, submitting an offer; discussion with Mathieu Laforest re: bid deadline, correspondence with potential purchaser
10/01/2025	Laforest, Mathieu	2.10	Correspondence with Bennington Financial and Moneris, calls with potentials bidders
<b>Total</b>		<b>17.90</b>	



**Invoice 8005790710**

**Deloitte LLP**

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

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

Date: March 11, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activity around the collection of accounts receivables including calls with customers;
- Preparation of updated interim R&D to RBC;
- Activities pertaining to the SISP Process, including bids selection and analysis; and
- Negotiations and correspondence with bidders.

Please see attached appendix for details.

**Sales Tax**

HST applicable 12,040.00  
Administrative Expense 361.20

HST at 15.00 % 1,860.18

**Total Amount Due (CAD) 14,261.38**

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



**Fee Summary**

For the period January 12, 2025 to January 18 2025

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	2.1	\$ 600.00	\$ 1,260.00
Mathieu Laforest	Senior Manager	10.0	\$ 500.00	\$ 5,000.00
Ian Lewis	Senior Associate	13.6	\$ 325.00	\$ 4,420.00
<b>Total</b>		<b>29.1</b>		<b>\$ 12,040.00</b>

Date	Name	Hours	Descriptions
13/01/2025	Lewis, Ian	3.80	Activities pertaining to final bid deadline; Discussions with Mathieu Laforest re: offer submissions; Calls and emails to/from potential purchasers re: offers, required amendments.
13/01/2025	Laforest, Mathieu	1.10	Call with Jana Parker, correspondence with/to creditors and bidders.
14/01/2025	Foran, James	0.70	Review of bid summary and discuss with engagement team, call with Donna Green re: real property, discuss prior interest with Ian Lewis
14/01/2025	Lewis, Ian	3.20	Activities pertaining to final bid deadline and negotiations. Calls and emails to/from potential purchaser re: retained bidders, rejected bidders, 170 Millennium Blvd; Deposit bank drafts at RBC; Discussions with Mathieu Laforest re: offers, parcel #1B.
14/01/2025	Laforest, Mathieu	1.40	Preparation of preliminary R&D report, Call with Jana Parker, correspondence with/to creditors and bidders.
15/01/2025	O'Brien, Colleen	2.60	Prepare various cheques to pay disbursements; various emails to Mathieu Laforest regarding mail received and return of deposits; send GL and bank statement, bank deposits and remit CRA remittances
15/01/2025	Laforest, Mathieu	2.80	Review of offers and preparation of summary for RBC, call with Joel Robbins and James Foran.
15/01/2025	Lewis, Ian	2.90	Call with James Foran and Mathieu Laforest to discuss offers; Revise offers summary; Emails to/from potential purchasers re: offers; Call with Joel Robbins re: offers;

Date	Name	Hours	Descriptions
15/01/2025	Foran, James	0.80	Prepare for and attend call with engagement team re: offers, prepare for and attend call with RBC re: strategy, emails
16/01/2025	Lewis, Ian	3.30	Calls and emails to/from potential purchasers re: best and final offers, offer conditions, interest in stand-alone parcels; discussions with Mathieu Laforest re: offers, rejected offers; amend offers summary.
16/01/2025	O'Brien, Colleen	0.80	Prepare wire transfer return deposits on sale
16/01/2025	Laforest, Mathieu	3.30	Multiple calls with retained bidders , commence phase 2 of bid process to retained bidders
16/01/2025	Foran, James	0.30	Disbursement review and approval, call with Mathieu Laforest
17/01/2025	Laforest, Mathieu	1.40	Call with James Foran: general update; Call with Cox&Palmer and Cozen, legal counsel of Godaddy for the transfer of domains
17/01/2025	Lewis, Ian	0.40	Discussions with Mathieu Laforest re: revised offers, offers summary.
17/01/2025	Foran, James	0.30	Disbursement review and approval, review of proposed email to RBC re: next steps in SISP, discuss with Mathieu Laforest
<b>Total</b>		<b>29.10</b>	



**Invoice 8005790711**

**Deloitte LLP**

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

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

Date: March 11, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activity around the collection of accounts receivables including calls and signification letters;
- Preparation of updated interim receipts and disbursements and provide to RBC;
- Correspondence with Canada Revenue Agency;
- Activities related to the SISP, including bid selection and analysis;
- Correspondence with Shopify and its legal counsel regarding website activity and domains transfer; and
- Preparation of T4s information.

Please see attached appendix for details.

HST applicable 16,775.00

**Expense**

Out of pocket expenses

HST applicable 160.77  
Administrative Expense 503.25

**Sales Tax**

HST at 15.00 % 2,615.85

**Total Amount Due (CAD) 20,054.87**

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



**Fee Summary**

For the period January 19, 2025 to January 31 2025

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	5.3	600.00	3,180.00
Mathieu Laforest	Senior Manager	18.5	500.00	9,250.00
Colleen O'Brien	Manager	2.7	400.00	1,080.00
Ian Lewis	Senior Associate	8.8	325.00	2,860.00
Katelyn Parsons	Senior Associate	0.4	325.00	130.00
Jakob Young	Analyst	1.1	250.00	275.00
<b>Total</b>		<b>36.8</b>		<b>16,775.00</b>

Expense Type	Expense Amount
Accommodations	55.80
Meals	40.21
Miscellaneous	64.76
<b>Total</b>	<b>160.77</b>

Date	Name	Hours	Descriptions
20/01/2025	Foran, James	0.60	Messages from Mathieu Laforest re: bidders, Bodkins and AR collections
20/01/2025	Lewis, Ian	0.30	Calls and emails to/from potential purchasers re: Parcel #4; Discussions with Mathieu Laforest re: website.
20/01/2025	Laforest, Mathieu	1.40	Call with Bennington Financial with regards to release of HVAC equipment, correspondence with Jana Parker
21/01/2025	Lewis, Ian	1.10	Call with Mathieu Laforest and a potential purchaser re: revised offer, closing, intellectual property; Discussions with Mathieu Laforest re: revised offers.
21/01/2025	Laforest, Mathieu	0.90	Call with Jana Parker and James Foran : update on collections efforts, call with potential purchaser
22/01/2025	Lewis, Ian	1.20	Discussions with Mathieu Laforest re: clauses in the purchase agreement, availability of documents not shared in the data room; Emails to/from potential purchasers re: revised offers, interest in encumbered assets.

Date	Name	Hours	Descriptions
22/01/2025	Laforest, Mathieu	1.20	Correspondence with/to creditors and retained bidders, call with Jana Parker
22/01/2025	Foran, James	0.40	Review of questions from bidder and provide answers to Mathieu Laforest, review and approval of tax waiver form
23/01/2025	Lewis, Ian	1.30	Review final offers and prepare summary; Discuss the proposed offer acceptance strategy with Mathieu Laforest; Emails to/from potential purchasers re: offers,
23/01/2025	Laforest, Mathieu	2.50	Call with customer of Ifoodequipment.com with regards to outstanding receivables, correspondence with/to creditors, preparation of amended bid summary.
23/01/2025	Foran, James	0.40	Discussions with Mathieu Laforest, review of AR update and Interim RD, emails
24/01/2025	Lewis, Ian	0.90	Review final offers and prepare summary; Discuss the proposed offer acceptance strategy with Mathieu Laforest; Emails to/from potential purchasers re: offers.
24/01/2025	Laforest, Mathieu	0.40	Call with Jana Parker
27/01/2025	Foran, James	0.40	Discuss final revised offers with Mathieu Laforest and review workbook
27/01/2025	Lewis, Ian	0.30	Call with potential purchaser re: offer submission, review period,
27/01/2025	Laforest, Mathieu	1.20	Emails regarding collection efforts and a call with Stefan Marko from the Tax Administration Branch for Manitoba
28/01/2025	Foran, James	0.70	Prepare for and attend call with Mathieu Laforest on final offers in IFoods and other matters, review email correspondence from Go Daddy on website domain
28/01/2025	O'Brien, Colleen	2.30	Estate administration, Wire transfers, request payroll information from Jana Parker and HST filings; prepare payroll summary for t4's; and letter of direction to transfer funds from IBC account
28/01/2025	Lewis, Ian	1.90	Call with James Foran and Mathieu Laforest re: offer acceptance strategy; Call and emails to/from a potential purchaser re: en bloc offer and stand-alone offers, closing; Summarize 2024 payroll data.

Date	Name	Hours	Descriptions
28/01/2025	Laforest, Mathieu	2.40	Internal meeting to discuss the received offers, call with bidders to clarify the sale conditions attached to their bids, email to legal counsel, and preparation of Interim R&D
29/01/2025	O'Brien, Colleen	0.40	Finalize tax waivers and fax to CRA
29/01/2025	Lewis, Ian	1.80	Call with Mathieu Laforest and George Cooper re: offers received, closing, transferring the intellectual property to the purchaser; Emails to/from potential purchasers re: timeline for the Receiver to provide notice about offer acceptance/rejection.
29/01/2025	Laforest, Mathieu	2.80	Call with Cozen legal counsel of GoDaddy and George Cooper from Cox & Palmer to review the next steps for the transfer of the website/domains with GoDaddy and discussions regarding the release of the HVAC system for Bodkin, ad hoc
29/01/2025	Foran, James	0.80	Review and approval of disbursements, review and approve interim receipts and disbursements
30/01/2025	Foran, James	0.90	Review of AR data book and comments to engagement team, review of second letter to customers, contact with two customers to recover funds owing, discussions with Mathieu Laforest
30/01/2025	Laforest, Mathieu	2.90	Preparation of the final offers update summary for RBC and the updated realization analysis, emails to and from creditors of Ifood, emails related to collection efforts, and emails to bidders
31/01/2025	Parsons, Katelyn	0.40	Reviewed payroll calculation completed for IFood; sent for concurrence.
31/01/2025	Young, Jakob	1.10	Summarized the T4 information for Ifoodequipment.com Inc.
31/01/2025	Foran, James	1.10	Review of NRV analysis prepared for RBC and discuss same with Mathieu Laforest
31/01/2025	Laforest, Mathieu	2.80	Collection efforts and AR signification letters outreach, call with Jana Parker
<b>Total</b>		<b>12.20</b>	



**Invoice 8006056219**

**Deloitte LLP**

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

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

ATTN: Joel Robbins, Senior Manager, Special Loans & Advisory  
Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

Date: May 19, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- (i) Activity around the collection of accounts receivables;
- (ii) Preparation of updated interim receipts and disbursements and provide to RBC;
- (iii) Activities related to the SISP, including correspondence with both successful and unsuccessful bidders;
- (iv) Correspondence with Shopify and its legal counsel regarding domains transfer;
- (v) Preparation and review of T4s information; and,
- (vi) Drafting Second Report of the Receiver and Confidential Supplement to the Second Report

Please see attached appendix for details.

	HST applicable	12,992.50
	Administrative Expense	389.78
<b>Sales Tax</b>	HST at 14.00 %	<u>1,873.52</u>
	<b>Total Amount Due (CAD)</b>	<b><u>15,255.80</u></b>

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



Invoice Number 8006056219

May 19, 2025

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Royal Bank of Canada	1136959	8006056219	15,255.80	Payment for invoice 8006056219

Please send payment confirmation by email to: [receivablesdebiturs@deloitte.ca](mailto:receivablesdebiturs@deloitte.ca), and reference the invoice number(s) paid

## Payment Options

### 1. EFT Payments (remittance email mandatory) :

#### \*Preferred Method\*

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

#### CAD Payment

**Transit – Institution :** 47696-002  
**Account Number :** 1590219

#### USD Payment

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

### 2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

#### CAD Payment

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

#### USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

#### USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

### 3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

### 4. Cheque payments, please mail to :

**For CAD Dollar (\$) Payments :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567C  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1

**For USD Dollar (\$) Payments :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567U  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1



**Fee Summary**

**For the period of February 1, 2025 to February 14, 2025**

<b>Professional</b>	<b>Position</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fees</b>
James Foran	Senior Vice President	4.5	600.00	2,700.00
Mathieu Laforest	Senior Manager	16.9	500.00	8,450.00
Megan Waterhouse	Senior Manager	0.2	500.00	100.00
Colleen O'Brien	Manager	2.4	400.00	960.00
Ian Lewis	Senior Associate	1.1	325.00	357.50
Jakob Young	Analyst	1.7	250.00	425.00
<b>Total</b>		<b>26.8</b>		<b>12,992.50</b>

Date	Name	Hours	Descriptions
2/3/2025	Foran, James	1.60	Review and discuss NRV analysis with offers with Mathieu Laforest, site visits on AR collection matter, call with George Cooper, emails
2/3/2025	O'Brien, Colleen	0.50	Estate banking and update to financial position
2/3/2025	Lewis, Ian	0.40	Review letters to successful and unsuccessful bidders; Discussions with Mathieu Laforest re: responses to bidders.
2/3/2025	Laforest, Mathieu	1.50	Call with a significant customer of the Ifood Group regarding unpaid invoices and finalization of the Ifood Group NRV analysis
2/4/2025	Foran, James	1.30	Call with interested party, call with Mathieu Laforest, review of interim R&D, review of bidder correspondence, emails
2/4/2025	O'Brien, Colleen	0.80	Update Ascend, email the bank for bank statements; prepare wire transfer for payroll; contact Service Canada on Weppa
2/4/2025	Lewis, Ian	0.40	Update certain sections of the Second Report of the Court Appointed Receiver; Discussions with Mathieu Laforest re: responses to bidders.
2/4/2025	Laforest, Mathieu	3.20	Calls with selected bidder for parcel 3, emails to/from a former employee of the Ifood Group regarding his WEPPA claim, preparation of Interim R&D, and response letters to bidders
2/5/2025	Laforest, Mathieu	2.40	Reconciliation of invoices for AR collection, emails to selected bidders, and calls to clarify the selection of bids
2/6/2025	O'Brien, Colleen	0.70	Prepare wire transfers for return of deposits ; estate administration
2/6/2025	Waterhouse, Megan	0.20	Review of T4's
2/6/2025	Lewis, Ian	0.30	Discussions with Mathieu Laforest re: responses to bidders.
2/6/2025	Laforest, Mathieu	3.20	Emails to/from creditors of the Ifood Group, reconciliation of deposits received and funds that need to be returned upon the selection of bids, and drafting of Second Report of the Court Appointed Receiver
2/7/2025	Foran, James	0.50	Discussions with interested parties, disbursement review and approval, discussions with Joel Robbins
2/7/2025	Laforest, Mathieu	1.30	Collection efforts to follow up on outstanding payments, continue preparation of the Second Report of the Court Appointed Receiver, and email to RBC regarding the next negotiation with Bennington Financial
2/10/2025	Young, Jakob	0.40	Updated the T4 summary sheet for Ifoodequipment.com
2/10/2025	Laforest, Mathieu	1.10	Interim R&D as of Feb 10, 2025; call with Jana Parker



2/11/2025	Laforest, Mathieu	3.60	Call with Bennington Financial regarding the HVAC system release settlement, call with Jana Parker for an accounts receivable update, and submission of accounts receivables to a collection agency
2/11/2025	Foran, James	0.30	Review agreement with Eastern Collections and discuss same with Mathieu Laforest,
2/12/2025	O'Brien, Colleen	0.40	Estate administration; prepare cheques for disbursements
2/12/2025	Foran, James	0.30	Disbursement review and approval
2/13/2025	Young, Jakob	0.80	Prepared the Ifoodequipment.com Inc T4.
2/13/2025	Laforest, Mathieu	0.60	Call with selected bidder for parcels 1A and 1B
2/14/2025	Young, Jakob	0.50	Prepared the Ifoodequipment.com Inc T4.
2/14/2025	Foran, James	0.50	Discuss file matters with Mathieu Laforest including Shopify, AR collections and Court filings
<b>Total</b>		<b>26.80</b>	



**Invoice 8006056226**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: May 19, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- (i) Finalization and filing of T4's;
- (ii) Finalization of Second Report of Receiver and Confidential Supplement to Second Report;
- (iii) Discuss and finalize settlement offer with HVAC lender;
- (iv) Discuss transfer of Shopify account; and
- (v) AR collection activities

Please see attached appendix for details.

HST applicable 13,330.00

Administrative Expense 399.90

**Sales Tax**

HST at 14.00 % 1,922.19

**Total Amount Due (CAD) 15,652.09**

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



**Fee Summary**

**For the period of February 17, 2025 to February 28, 2025**

<b>Professional</b>	<b>Position</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fees</b>
James Foran	Senior Vice President	4.8	600.00	2,880.00
Jorden Sleeth	Senior Vice President	1.7	600.00	1,020.00
Mathieu Laforest	Senior Manager	17.4	500.00	8,700.00
Colleen O'Brien	Manager	1.5	400.00	600.00
Katelyn Parsons	Senior Associate	0.4	325.00	130.00
<b>Total</b>		<b>25.8</b>		<b>13,330.00</b>

Date	Name	Hours	Descriptions
2/17/2025	Parsons, Katelyn	0.40	Reviewed T4 for iFood; sent to Megan Waterhouse for concurrence.
2/17/2025	Foran, James	1.20	Review of Second Report and Confidential Supplement to the Second Report, share comments with Mathieu Laforest
2/17/2025	Laforest, Mathieu	3.10	Drafting of the Second Report and Confidential Supplement following James Foran's review.
2/18/2025	Foran, James	0.70	Prepare for and attend call with Mathieu Laforest, call with customer re: AR and equipment
2/18/2025	O'Brien, Colleen	0.40	Estate administration ; prepare wire transfer
2/18/2025	Laforest, Mathieu	2.20	Review of settlement offer from Bodkin; Emails to/from receivables of the iFood Group; preparation of Interim R&D; Review of T4s forms
2/19/2025	Laforest, Mathieu	5.40	Drafting of Second Report; Calls with Selected Bidders; Call with the domain provide - re Shopify account transfer; Preparation of Affidavit of James Foran and Fee Schedule; drafting of settlement email with customer re: mixer
2/19/2025	Foran, James	0.60	Review Court filing and suggested changes to Mathieu Laforest, deal with potential return of product and AR amounts
2/20/2025	Laforest, Mathieu	2.30	Discussions with Jana Parker - re receivables; discussions with George Cooper - re Bodkin & court hearing preparation
2/20/2025	Foran, James	0.40	Discuss Bodkin settlement with Mathieu Laforest, email re: mixer return and discuss same with Mathieu Laforest
2/21/2025	Foran, James	0.60	Review changes to Second Report and Confidential Supplement, discussions with Mathieu Laforest
2/24/2025	Sleeth, Jordan	1.40	QA review of Second Report and Confidential Supplement and memo to Mathieu Laforest, call with James Foran re same.
2/24/2025	O'Brien, Colleen	0.70	Estate administration, Email the bank request bank statement, review GL and send to Mathieu Laforest for review, and prepare wire transfer
2/24/2025	Foran, James	0.40	Discuss Shopify with Mathieu Laforest, review Bodkin's settlement
2/24/2025	Laforest, Mathieu	1.40	Preparation of Interim R&D; emails to/from creditors;
2/25/2025	Sleeth, Jordan	0.30	Call with engagement team re: changes to Court documents
2/25/2025	Foran, James	0.70	Review of Court report and Confidential Supplement, disbursement review and approval, review of Interim RD
2/25/2025	Laforest, Mathieu	2.30	Meeting with James Foran and Jordan Sleeth to review the draft of the Second Report of the Receiver, discuss outstanding HST returns with the CRA, and negotiate the HVAC release with Bodkin
2/26/2025	O'Brien, Colleen	0.40	Prepare wire transfer for payroll and send to the bank
2/26/2025	Foran, James	0.20	Disbursement review and approval,
2/27/2025	Laforest, Mathieu	0.40	Follow up with collections - re Jana Parker, correspondence to/from proposed purchasers
2/28/2025	Laforest, Mathieu	0.30	Review and changes to draft Second Report
<b>Total</b>		<b>25.80</b>	



**Invoice 8006125864**

**Deloitte Restructuring Inc.**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: May 30, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- (i) AR collection activities;
- (ii) Finalization and filing of Court reports;
- (iii) Discussions with purchasers regarding closing; and
- (iv) Discussions with legal counsel

	HST applicable	12,295.00
	Administrative Expense	368.85
<b>Sales Tax</b>	HST at 14.00 %	<u>1,772.94</u>
	<b>Total Amount Due (CAD)</b>	<b><u>14,436.79</u></b>

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



**Fee Summary**

For the period of March 1, 2025 to March 31, 2025

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	4.3	\$ 600.00	\$ 2,580.00
Jorden Sleeth	Senior Vice President	0.4	\$ 600.00	\$ 240.00
Mathieu Laforest	Senior Manager	17.2	\$ 500.00	\$ 8,600.00
Colleen O'Brien	Manager	1.7	\$ 400.00	\$ 680.00
Ian Lewis	Senior Associate	0.6	\$ 325.00	\$ 195.00
<b>Total</b>		<b>24.2</b>		<b>\$ 12,295.00</b>

Date	Name	Hours	Descriptions
3/3/2025	Laforest, Mathieu	0.70	AR collections follow-up and discussions with Jana Parker
3/4/2025	O'Brien, Colleen	0.40	Estate administration, email the bank, updated ascend GL and send to Mathieu Laforest, prepare wire transfer for payroll
3/4/2025	Laforest, Mathieu	0.70	Interim R&D as of March 4, 2025
3/5/2025	Laforest, Mathieu	0.50	Discussions with Jana Parker, call with Edge Food - 166 Millenium building
3/6/2025	Laforest, Mathieu	1.30	AR collections follow-up - discussion with Jana Parker, discussions with Edge Food Equipment - negotiations of lease agreement for the 166 Millenium building
3/10/2025	Laforest, Mathieu	2.30	Meeting Jana Parker - Ifood AR, Interim R&D, finalization of Second Report of the Receiver & Affidavit, review of Cox & Palmer materials
3/11/2025	Laforest, Mathieu	2.30	Affidavit and finalization of Court materials, call with Jana Parker
3/11/2025	Sleeth, Jorden	0.40	Review fee affidavit, virtual swearing and arrange delivery
3/12/2025	Laforest, Mathieu	0.40	Virtual affidavit swearing, finalization of Court filing materials
3/14/2025	Lewis, Ian	0.30	Call and emails to/from Mathieu Laforest re: Southampton Solutions, backing up laptops.
3/14/2025	Laforest, Mathieu	1.00	Meeting with James Foran - general update on file progress, 166 Millenium - Rental Proposal analysis
3/14/2025	Foran, James	1.10	Prepare for and attend update call with Mathieu Laforest re: AR, staffing, insurance and Court hearing/closing, review of proposed lease with Edge
3/17/2025	Foran, James	0.30	Disbursement review, approval and cheque signing
3/17/2025	O'Brien, Colleen	0.40	Email RBC and update ascend and send GL's to Mathieu Laforest



3/17/2025	Laforest, Mathieu	2.10	Analysis of 166 building - rental proposal ; preparation of interim R&D; submission of updated creditors' list for Second Court hearing
3/19/2025	Lewis, Ian	0.30	Discussions with Mathieu Laforest re: quote to backup electronics (i.e., laptops and phones)
3/19/2025	Laforest, Mathieu	0.40	Request to Cox&Palmer regarding lease agreement of 166 Millenium Blvd, review and approval of payroll
3/20/2025	O'Brien, Colleen	0.40	Estate administration, prepare various cheques; prepare HST return
3/20/2025	Laforest, Mathieu	0.20	Emails to/from unsecured creditors; update with Jana Parker - re : IT equipment; arrangements with South Hamptons solutions for clearing memory of IT equipment
3/21/2025	Laforest, Mathieu	0.30	Emails to/from purchasers to update them about the Court hearing and next steps.
3/24/2025	Foran, James	0.70	Review Court documents for hearing
3/24/2025	Laforest, Mathieu	1.10	Correspondence to/from 713860 NB Ltd. regarding upcoming transaction; preparation of amended Second Report and confidential Supplement; correspondence with Nancy Creamer; preparation of interim R&D
3/25/2025	Foran, James	2.20	Prepare for and attend Court hearing, meeting with Mathieu Laforest to update Confidential Supplement, call with George Cooper, review Interim R&D and draft lease from Cox and Palmer
3/25/2025	Laforest, Mathieu	0.80	Preparation and review to the Addendum to Confidential Supplement; update Receiver's website with Court materials
3/26/2025	Laforest, Mathieu	0.90	Correspondence and call with Economical Insurance to update and renew insurance policy given sale of 166 building; correspondence to/from unsecured creditor - Receiver's mailbox
3/28/2025	Laforest, Mathieu	1.40	Correspondence with Edge Food representatives - re questions and 166 Millenium Blvd lease, Correspondence with GoDaddy legal counsel
3/31/2025	O'Brien, Colleen	0.50	Estate Administration, ascend GL , email RBC, prepare wire transfer
3/31/2025	Laforest, Mathieu	0.80	Interim R&D review; finalization and submission of the draft lease agreement for the temporary rental of the 166 Millennium Blvd building; finalization of domains transfer - set up of Godaddy account
<b>Total</b>		<b>24.20</b>	



**Invoice 8006163206**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: June 16, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Closing matters with various parties
- Discussions with insurance providers
- Discussions with retained staff re: AR collection and auction access
- Update to financial position
- Discussions with RBC

Please see attached appendix for details.

HST applicable 10,640.00

Administrative Expense 319.20

**Sales Tax**

HST at 14.00 % 1,534.29

**Total Amount Due (CAD) 12,493.49**

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



**Fee Summary**

**For the period of April 1, 2025 to April 30, 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	2.80	600.00	1,680.00
Jorden Sleeth	Senior Vice President	0.40	600.00	240.00
Mathieu Laforest	Senior Manager	15.20	500.00	7,600.00
Colleen O'Brien	Manager	2.80	400.00	1,120.00
<b>Total</b>		<b>21.20</b>		<b>10,640.00</b>

Date	Name	Hours	Descriptions
4/2/2025	Laforest, Mathieu	0.40	Emails to/from creditors and employees - Re : receiver's mailbox
4/3/2025	O'Brien, Colleen	0.70	Bank deposit and update to financial position
4/4/2025	Laforest, Mathieu	0.50	Review and transmission of closing documents - re: Edge Food Transaction
4/4/2025	Foran, James	0.40	Discuss updates to the SISP with Mathieu Laforest
4/7/2025	Laforest, Mathieu	1.80	Call with James Foran - Edge Food update; Drafting and review of 246(2) report; interim R&D; Call with Jana Parker - sale of 166 building; Call with Grace Giuliano - Edge Food.
4/7/2025	Foran, James	0.70	Review of s246 notice and discuss same with Mathieu Laforest, review of interim receipts and disbursements, discuss closings and insurance
4/7/2025	O'Brien, Colleen	0.20	Prepare wire transfer
4/8/2025	O'Brien, Colleen	0.40	Email RBC for bank statement; update GL and send to Mathieu Laforest
4/8/2025	Sleeth, Jorden	0.40	QA Review of s.246 report, email comments to Mathieu Laforest
4/8/2025	Laforest, Mathieu	0.90	Call with insurance provider (request for extension); finalization of 246(2) report; Email to McDougall (Bill of Sale and Statement of Adjustment)

Date	Name	Hours	Descriptions
4/9/2025	Laforest, Mathieu	0.40	Call with Edge Food - re: closing process clarifications & questions related to Shopify
4/10/2025	Foran, James	0.20	Discuss closing with Mathieu Laforest
4/10/2025	O'Brien, Colleen	0.60	Bank deposit and pay CRA remittances
4/10/2025	Laforest, Mathieu	1.30	Call with Shopify; Call with Edge Food and sharing of documentation related to Shopify & domains; request for new insurance provider; call with Blaise MacLean - Cooke insurance
4/11/2025	O'Brien, Colleen	0.40	Banking deposit and update to financial position
4/11/2025	Laforest, Mathieu	0.20	Call with Edge Food - re : follow up on transfer of funds
4/14/2025	Foran, James	0.40	Emails from Mathieu Laforest re: closings, call with Mathieu Laforest
4/14/2025	Laforest, Mathieu	1.20	Call with Edge Food : confirmation of funds ; finalization of closing documents with McDougall; emails to/from Mike Pettipas - re : closing and McDougall auction items; Call with SouthHampton
4/15/2025	Foran, James	0.30	Closing discussions with Mathieu Laforest.
4/15/2025	Laforest, Mathieu	2.20	Update call with James Foran; arrangements with McDougall for providing them access to the building and transferring the property of the assets; call with Jana Parker; email to Edge Food - re. closing process.
4/16/2025	Foran, James	0.40	Discussions with Mathieu Laforest on closing and insurance matters
4/16/2025	Laforest, Mathieu	1.30	Preparation of Interim R&D; discussions with insurance provider.
4/17/2025	Foran, James	0.40	Prepare for and attend call with Mathieu Laforest and Jana Parker re: AR collection and sale matters, review correspondence and discuss same with Mathieu Laforest re: closing
4/17/2025	Laforest, Mathieu	2.60	Call with Jana Parker; review of new insurance policy; arrangements for insurance cancellation; discussions with McDougall re. forklift matters; correspondence with Mike Pettipas re. various questions related to closing process; email to legal counsel.
4/22/2025	Laforest, Mathieu	0.80	Discussions with Edge Food re. transfer of Bell Alliant accounts; correspondence with various creditors (Receiver's mailbox); cancellation of previous insurance policy

Date	Name	Hours	Descriptions
4/23/2025	Laforest, Mathieu	0.40	Correspondence for new insurance quote; discussion with Edge Food
4/28/2025	O'Brien, Colleen	0.50	Update Ascend and send GL reports to Mathieu Laforest for review
4/28/2025	Laforest, Mathieu	0.40	Various emails to unsecured creditors re. to/from Receiver's mailbox
4/29/2025	Laforest, Mathieu	0.80	Preparation and review of Interim R&D and call with Jana Parker for general update.
<b>Total</b>		<b>21.20</b>	



**Invoice 8006163207**

**Deloitte LLP**

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

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

Date: June 16, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Closing activities, including discussions with legal counsel and Edge Foods
- Review and make payment on HST account
- Updates to estate financial position

Please see attached appendix for details.

HST applicable 3,560.00

**Expense**

Out of pocket expenses.

HST applicable 2,322.87

Administrative Expense 106.80

**Sales Tax**

HST at 14.00 % 838.55

**Total Amount Due (CAD) 6,828.22**

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



**Fee Summary**

**For the period of May 1, 2025 to May 30, 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	2.1	600.00	1,260.00
Mathieu Laforest	Senior Manager	3.0	500.00	1,500.00
Colleen O'Brien	Manager	2.0	400.00	800.00
<b>Total</b>		<b>7.1</b>		<b>3,560.00</b>

Expense Type	Expense Amount
Miscellaneous	2,301.14
Postage	21.73
<b>Total</b>	<b>2,322.87</b>

Date	Name	Hours	Descriptions
5/2/2025	Laforest, Mathieu	0.40	Call with Edge Food and review of invoices - re : rent obligation for 170 Millenium Blvd
5/5/2025	O'Brien, Colleen	1.00	Estate administration, prepare wire transfers and update ascend
5/5/2025	Laforest, Mathieu	0.90	Préparation of Interim R&D, and review of AR collections.
5/6/2025	Foran, James	0.40	Discuss HST payable with Colleen O'Brien
5/7/2025	Foran, James	0.40	Calls and emails with Mathieu Laforest, disbursement approval, HST review
5/7/2025	O'Brien, Colleen	0.60	Visit to bank branch to make payments on payroll account
5/9/2025	Laforest, Mathieu	1.50	Call with Simon-Pierre Godbout re: questions arising from inventory attached to the building and shopify account; correspondence with owner of orange trailer : re pickup.
5/12/2025	Foran, James	0.30	Disbursement review and approval, email from Mathieu Laforest

Date	Name	Hours	Descriptions
5/15/2025	Laforest, Mathieu	0.20	Call with Edge Food regarding phone accounts transfer; correspondence with Bell Alliant
5/15/2025	Foran, James	0.30	Review of R&D, discuss matters with Mathieu Laforest
5/20/2025	Foran, James	0.20	Disbursement review and approval
5/27/2025	Foran, James	0.50	Discussion with Edge Food, discussion with legal counsel, disbursement review and approval, emails
5/30/2025	O'Brien, Colleen	0.40	Prepare wire transfer and send for review and approval and then to RBC
<b>Total</b>		<b>7.10</b>	



## Invoice 8006285062

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: July 23, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

### For professional services rendered

#### Fees

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Operational matters, including disbursement review and approval
- Administrative and reporting requirements
- Closing matters in anticipation of the building sale (i.e., stolen equipment and service terminations)

Please see attached appendix for details.

HST applicable 6,300.00

#### Expense

Out of pocket expenses.

HST applicable 3,418.28

Administrative Expense 189.00

#### Sales Tax

HST at 14.00 % 1,387.02

**Total Amount Due (CAD) 11,294.30**

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



**Fee Summary**

**For the period of June 1, 2025 to June 30, 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	2.50	600.00	1,500.00
Mathieu Laforest	Senior Manager	7.60	500.00	3,800.00
Colleen O'Brien	Manager	2.50	400.00	1,000.00
<b>Total</b>		<b>12.60</b>		<b>6,300.00</b>

Expense Type	Expense Amount
IT Equipment	3,299.85
Miscellaneous	118.43
<b>Total</b>	<b>3,418.28</b>

Date	Name	Hours	Descriptions
6/3/2025	Foran, James	0.20	Disbursement review and approval
6/4/2025	Laforest, Mathieu	0.50	Correspondence to/from unsecured creditors - receiver's mailbox, collection of AR
6/5/2025	Laforest, Mathieu	1.10	Call with Jana Parker - update on auction sale and operational matters, correspondence with Manitoba tax administration, preparation of Interim R&D
6/11/2025	Foran, James	0.30	Disbursement review and approval, review and approve of receipts and disbursements
6/11/2025	Laforest, Mathieu	0.00	Review and finalization of interim R&D dated June 4, 2025
6/12/2025	O'Brien, Colleen	0.90	Prepare various disbursement payments and wire transfer
6/13/2025	Foran, James	0.40	Discuss closing with Mathieu Laforest re: outstanding matters

Date	Name	Hours	Descriptions
6/13/2025	Laforest, Mathieu	0.70	Termination notice - Jana Parker and Security services ; discussion with Jana Parker - re: cleaning of the property and AR update
6/16/2025	Foran, James	0.30	Discussion security system with Mathieu Laforest and review of emails, call with Joel Robbins
6/16/2025	Laforest, Mathieu	0.40	Call with Mike Pettipas and Jana Parker - re stolen security system
6/17/2025	O'Brien, Colleen	0.40	Prepare wire transfer and other disbursements
6/17/2025	Laforest, Mathieu	0.30	Correspondence with McDougall - stolen security equipment settlement
6/18/2025	Foran, James	0.40	Discussions with Mathieu Laforest re: missing equipment and bankruptcy of entities
6/18/2025	Laforest, Mathieu	0.20	Insurance termination inquiries; call with Cox&Palmer - re bankruptcy strategy
6/20/2025	Foran, James	0.20	Disbursement review and approval
6/20/2025	Laforest, Mathieu	1.20	Call with Cox&Palmer; correspondence with Mike Pettipas - re sale of building conditions and inventory remaining on site
6/23/2025	Foran, James	0.40	Make CRA remittance at RBC, disbursement signing
6/23/2025	O'Brien, Colleen	1.00	Estate administration, including visit to Canada Post to renew mail forwarding
6/23/2025	Laforest, Mathieu	0.60	Review and preparation of interim R&D dated June 24, 2025
6/24/2025	Foran, James	0.30	Disbursement review and approval, review of interim receipts and disbursements, discussions with Mathieu Laforest
6/25/2025	O'Brien, Colleen	0.20	Review Bell Aliant invoice and email Mathieu
6/25/2025	Laforest, Mathieu	0.80	Correspondence to request cancel employee benefits and send employment termination notice to Jana Parker
6/26/2025	Laforest, Mathieu	1.20	Review AR collections progress with Jana Parker; call Dayforce - re retrieval of payroll records

# Deloitte.

Date	Name	Hours	Descriptions
6/27/2025	Laforest, Mathieu	0.60	Drafting of notice to Bell Alliant for termination of services; preparation of interim R&D dated June 27, 2025
<b>Total</b>		<b>12.60</b>	



**Invoice 8006473372**

**Deloitte Restructuring Inc.**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: September 22, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activities pertaining to closing of real property;
- Activities pertaining to employee matters;
- Disbursement review and approval; and
- Providing updated financial reporting to RBC.

Please see attached appendix for details.

HST applicable 5,810.00

**Expense**

Out of pocket expenses.

HST applicable 243.87

**Sales Tax**

Administrative Expense 174.30

HST at 14.00 % 871.94

**Total Amount Due (CAD) 7,100.11**

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



**Fee Summary**  
**For the period of June 25, 2025 to July 31, 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	4.0	600.00	2,400.00
Mathieu Laforest	Senior Manager	4.1	500.00	2,050.00
Colleen O'Brien	Manager	3.4	400.00	1,360.00
<b>Total</b>		<b>11.5</b>		<b>5,810.00</b>

Expense Type	Expense Amount
Postage	243.87
<b>Total</b>	<b>243.87</b>

Date	Name	Hours	Descriptions
6/25/2025	Foran, James	0.40	Discuss bankruptcy filing with engagement team
7/2/2025	Foran, James	0.30	Disbursement review and approval, discuss staffing with Mathieu Laforest.
7/3/2025	Foran, James	0.30	Disbursement review and approval, discussions with Mathieu Laforest.
7/4/2025	Foran, James	1.10	Review of closing documentation on sale of real property and attend Cox and Palmer to sign documentation, discussions with engagement team
7/7/2025	Laforest, Mathieu	0.60	Preparation of Weppa materials for Jana Parker, correspondence with creditors via email and closing matters for the sale of the building.
7/7/2025	Foran, James	0.40	Email from insurance company and share with Mathieu Laforest and discuss closing date
7/8/2025	Laforest, Mathieu	0.60	Preparation and submission of multiple termination notice letters for service providers related to the building at 170 Millennium Blvd.
7/8/2025	Foran, James	0.40	Email to engagement team re: closing utility accounts, discuss sale of BDC property with Mathieu Laforest and review statement of adjustments, review WEPPA for Jana Parker
7/9/2025	Foran, James	0.20	Disbursement review and approval, request ROE for remaining employee
7/10/2025	O'Brien, Colleen	1.40	Process WEPP and prepare ROE for Jana Parker
7/10/2025	Foran, James	0.20	Review, sign and return bankruptcy order documents to legal counsel



Date	Name	Hours	Descriptions
7/15/2025	Laforest, Mathieu	1.40	Preparation of interim R&D; review of WEPPA package for Jana Parker
7/16/2025	Foran, James	0.30	Discussions with Mathieu Laforest re: closing of real property and appraisal request
7/23/2025	O'Brien, Colleen	0.80	Estate administration, email RBC , send GL and bank statements to Mathieu Laforest
7/24/2025	O'Brien, Colleen	1.20	Estate administration, draft letter of direction email RBC , call with RBC
7/24/2025	Laforest, Mathieu	0.90	Disbursement review and approval, preparation of interim SRD
7/28/2025	Foran, James	0.40	Review of SRD and discuss same with Mathieu Laforest
7/28/2025	Laforest, Mathieu	0.60	Preparation of interim R&D
<b>Total</b>		<b>11.50</b>	



**Invoice 8006530561**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: October 06, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activities pertaining to closing and administrative activities
- Activities pertaining to employee matters
- Update and provide RBC with interim estate financial reporting

Please see attached appendix for details.

	HST applicable	3,090.00
	Administrative Expense	92.70
<b>Sales Tax</b>	HST at 14.00 %	<u>445.58</u>
	<b>Total Amount Due (CAD)</b>	<b><u>3,628.28</u></b>

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



**Fee Summary**  
**For the period of August 1, 2025 to August 31, 2025**

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	1.6	600.00	960.00
Mathieu Laforest	Senior Manager	1.3	500.00	650.00
Colleen O'Brien	Manager	3.7	400.00	1,480.00
<b>Total</b>		<b>6.6</b>		<b>3,090.00</b>

Date	Name	Hours	Descriptions
8/5/2025	Foran, James	0.60	Discussion with Mathieu Laforest re: sale of assets by Auction Advantage and next steps re: distribution, email to Colleen O'Brien re: WEPP statement.
8/5/2025	O'Brien, Colleen	0.90	Email RBC regarding reversal of bank transaction from Canada Revenue Agency
8/5/2025	Laforest, Mathieu	0.40	Discussion with James Foran re: sale of assets by Auction Advantage and next steps re: distribution
8/11/2025	Foran, James	0.20	Signing and provided Receiver certificates to legal counsel
8/11/2025	O'Brien, Colleen	0.70	Update to estate financial position, prepare interim SRD and provide to engagement team
8/13/2025	Foran, James	0.30	Review and interim SRD and questions to Mathieu Laforest
8/14/2025	Laforest, Mathieu	0.60	Preparation and review of R&D
8/19/2025	O'Brien, Colleen	0.20	Review and WEPP statement and compare to spreadsheet prepared by engagement team
8/20/2025	Laforest, Mathieu	0.30	Preparation of interim R&D
8/20/2025	Foran, James	0.50	Review of interim SRD and comments to Mathieu Laforest, discuss WEPP with Colleen O'Brien
8/21/2025	O'Brien, Colleen	0.80	Review HST and prepare cheque for James Foran to sign, contact RBC on bank account details, various emails with Mathieu Laforest and Dion Goodyear of Martek
8/28/2025	O'Brien, Colleen	0.50	Payment of D&P Gooder HST payment at RBC
<b>Total</b>		<b>6.60</b>	



**Invoice 8006680829**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

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

Date: November 13, 2025  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**For professional services rendered**

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- (i) Activities pertaining to administrative activities;
- (ii) Preparation of court materials; and
- (iii) Disbursement review and approval;
- (iv) Review and discussions regarding the security opinion.

Please see attached appendix for details.

	HST applicable	5,900.00
	Administrative Expense	177.00
<b>Sales Tax</b>	HST at 14.00 %	850.78
	<b>Total Amount Due (CAD)</b>	<b>6,927.78</b>

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



**Fee Summary**

For the period of September 1, 2025 to October 31, 2025

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	1.4	600.00	840.00
Mathieu Laforest	Senior Manager	7.8	500.00	3,900.00
Colleen O'Brien	Manager	2.9	400.00	1,160.00
<b>Total</b>		<b>12.1</b>		<b>5,900.00</b>

Date	Name	Hours	Descriptions
9/6/2025	O'Brien, Colleen	0.90	Estate administration; email RBC for bank statement; update GL and email Mathieu; email Mathieu mail received.
9/9/2025	Laforest, Mathieu	2.20	Preparation of interim R&D and drafting of the Third Receiver's report; discuss with James Foran
9/9/2025	Foran, James	0.40	Review update message to RBC with Mathieu Laforest; review of SRD; discuss discharge report with Mathieu Laforest
9/10/2025	Laforest, Mathieu	3.40	Drafting of the Third Receiver's report and call with Cox&Palmer
9/11/2025	Laforest, Mathieu	1.40	Drafting of the Third Receiver's report
9/16/2025	Laforest, Mathieu	0.80	Preparation of preliminary R&D; preparation of discharge report materials
9/22/2025	Foran, James	0.30	Discuss discharge with Mathieu Laforest
10/1/2025	O'Brien, Colleen	0.40	Issue cheques for disbursements
10/17/2025	Foran, James	0.70	Review of revised security opinion received from legal counsel and emails to/from legal counsel
10/22/2025	O'Brien, Colleen	1.00	Email RBC for bank statement, update r&d , prepare bank recs and send to Mathieu Laforest for review
10/24/2025	O'Brien, Colleen	0.30	Make deposit at RBC
10/27/2025	O'Brien, Colleen	0.30	Update GL and contact the bank for statements
<b>Total</b>		<b>12.10</b>	



**Invoice 8006955666**

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

Joel Robbins  
Senior Manager, Special Loans & Advisory Services  
Royal Bank of Canada  
1871 Hollis Street, 7th Floor  
Halifax NS B3J 1M7  
Canada

**For professional services rendered**

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

Date: January 19, 2026  
Client No.: 1136959  
WBS#: ROY01958  
Engagement Partner: James Foran

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

**Fees**

For work performed with respect to our engagement letter dated August 16, 2024 related to D&P Gooder Holding Ltd., iFood Equipment.Com Inc.; and IBC Food Equipment, Inc. (collectively, the "iFood Group"), including but not limited to the following:

- Activities pertaining to administrative activities;
- Preparation of court materials; and
- Disbursement review and approval.
- Review and discussions regarding the security opinion.

Please see attached appendix for details.

	HST applicable	12,840.00
	Administrative Expense	385.20
<b>Sales Tax</b>	HST at 14.00 %	<u>1,851.53</u>
	<b>Total Amount Due (CAD)</b>	<b><u>15,076.73</u></b>

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



**Fee Summary**  
**For the period of November 1, 2025 to December 31, 2025**


Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	7.80	600.00	4,680.00
Jorden Sleeth	Senior Vice President	0.80	600.00	480.00
Mathieu Laforest	Senior Manager	11.60	500.00	5,800.00
Colleen O'Brien	Manager	4.70	400.00	1,880.00
<b>Total</b>		<b>24.90</b>		<b>12,840.00</b>

Date	Name	Hours	Descriptions
11/2/2025	Foran, James	0.80	Review of Third Report of Receiver and comments to Mathieu Laforest and Colleen O'Brien
11/3/2025	Foran, James	0.30	Email question to Simon-Pierre Godbout re: distribution and security position
11/5/2025	Laforest, Mathieu	1.60	Review and preparation of Third Report of Receiver
11/6/2025	O'Brien, Colleen	2.20	Call with CRA regarding 2025 T4's; prepare 2025 T4's
11/10/2025	Foran, James	1.20	Working session with Mathieu Laforest on Third Report of Receiver, including distribution schedule and security opinion review
11/10/2025	Laforest, Mathieu	2.80	Working session with James Foran on Third Report of Receiver, including distribution schedule and other appendices
11/14/2025	O'Brien, Colleen	0.40	Update GL's for Mathieu Laforest
11/14/2025	Laforest, Mathieu	2.40	Discuss distribution schedule with James Foran, call with BDC, preparation of preliminary R&D
11/14/2025	Foran, James	0.70	Discuss distribution schedule with Mathieu Laforest, call with BDC, email to SP Godbout
11/17/2025	Foran, James	1.30	Review of security opinion and call with Mathieu Laforest and Simon-Pierre Godbout re: RBC collateral, owner of excess funds from BDC sale process, review of proposed distribution schedule



Date	Name	Hours	Descriptions
11/17/2025	Laforest, Mathieu	1.80	Call with James Foran and Cox & Palmer - re Receiver's Third Report // finalization of report and appendices
11/17/2025	O'Brien, Colleen	0.90	Various estate administration activities, GL updates, HST filings etc.
11/18/2025	Foran, James	0.70	Review of Third Report of Receiver
11/18/2025	Laforest, Mathieu	0.40	Correspondence with BDC's legal counsel, Stewart Mckelvey - re surplus funds of 166 Millenium Blvd.
11/19/2025	Foran, James	1.20	Review of Third Report of Receiver and proposed changes, provide to Jordan Sleeth for QA review
11/20/2025	Foran, James	0.40	Review QA comments from Jordan Sleeth, email to Mathieu Laforest
11/20/2025	Sleeth, Jordan	0.80	QA review of Third Report of Receiver
11/21/2025	Foran, James	0.80	Review of comments from QA process, call with Mathieu Laforest on Third Report of Receiver
11/21/2025	Laforest, Mathieu	1.10	Review of Third Report following internal QA
11/24/2025	Foran, James	0.20	Disbursement review and approval
11/26/2025	O'Brien, Colleen	0.80	Prepare draft 246(2) report for Mathieu Laforest for review
12/16/2025	O'Brien, Colleen	0.40	Update estate financial position for Mathieu Laforest
12/16/2025	Laforest, Mathieu	0.70	Review draft 246(2) report and preparation of an updated receipts and disbursements schedule
12/18/2025	Laforest, Mathieu	0.80	Review of court materials including the third report, draft motion and order.
12/19/2025	Foran, James	0.20	Disbursement review and approval
<b>Total</b>		<b>24.90</b>	

This is Exhibit "B" referred to in the Affidavit of James Foran sworn before me on the 9<sup>th</sup> day of February, 2026.



---

*Commissioner of Oaths being a Solicitor*

**GAVIN D. F. MACDONALD**  
A Barrister of the Supreme  
Court of Nova Scotia

**In the matter of the receivership of  
D&P GOODER HOLDING LTD.  
IFOODEQUIPMENT.COM INC.  
IBC FOOD EQUIPMENT, INC.  
Summary of invoices of Deloitte Restructuring Inc. ("Deloitte")  
For the period January 1 to December 31, 2025  
Prepared on January 26, 2026**

Individual	Title	Hours	Rate	Fees	Administrative Expense	Disbursements	HST	Total
James Foran	Senior Vice President	43.50	600.00	26,100.00	783.00	306.44	3,883.68	31,073.12
Jorden Sleeth	Senior Vice President	3.30	600.00	1,980.00	59.40	-	291.30	2,330.70
Mathieu Laforest	Senior Manager	140.10	500.00	70,050.00	2,101.51	-	10,305.95	82,457.46
Megan Waterhouse	Senior Manager	0.20	500.00	100.00	3.00	-	14.71	117.71
Colleen O'Brien	Manager	33.70	400.00	13,480.00	404.40	-	1,983.22	15,867.62
Ian Lewis	Senior Associate	32.20	325.00	10,465.00	313.95	-	1,539.64	12,318.59
Katelyn Parsons	Senior Associate	0.80	325.00	260.00	7.80	-	38.25	306.05
Jakob Young	Analyst	2.80	250.00	700.00	21.00	-	102.99	823.99
		256.60		123,135.00	3,694.06	306.44	18,159.74	145,295.24
	IT equipment					5,600.99	800.03	6,401.02
	Postage					384.03	54.85	438.88
						5,985.02	854.88	6,839.90
<b>Total</b>						<b>6,291.46</b>	<b>19,014.62</b>	<b>152,135.14</b>